# Hernando School District

## School Board Regular Meeting

## Agenda - Final Revised

**Tuesday, September 5, 2023** **6:00 PM** **District Office-Board Room**
**919 N. Broad Street**
**Brooksville, FL**

**CALL TO ORDER**

**REFLECTION**

by Mark Johnson, Board Member

**PLEDGE OF ALLEGIANCE by Central High School Students**

**ADOPTION OF AGENDA**

1. **24-1670** Approval to adopt the agenda dated September 5, 2023.

**ELECTED OFFICIALS**

**PRESENTATIONS**

2. **24-1675** Recognition of the Outstanding Contributions of Barrie Smith, Representing NewLine Interactive

**Attachments:** Budget Sheet Sept 2021 Revised NO Financial Impact ACC

**APPROVAL OF THE MINUTES**

3. **24-1671** Approval of the Minutes from the Informal, Workshop and Regular School Board Meeting of August 22, 2023.

**Attachments:** 08-22-23 Informal Minutes DRAFT
08-22-23 Workshop Minutes DRAFT with links
08-22-23 Meeting Minutes DRAFT with links

## PUBLIC HEARING ITEMS

**4.** **24-1631** Public Hearing and Final Approval of the 2023-2024 Student Progression Plan and School Procedures Handbook that Received Tentative Approval at the July 25, 2023 Workshop

**Attachments:** Discussion Items Submitted List 2023 2024
2023 2024 SPP Strikethrough
2023 2024 SPP Clean Copy
Budget Sheet Sept 2021 Revised NO Financial Impact ACC

## CITIZEN INPUT ON AGENDA ITEMS (GREEN FORMS)

**5.** **24-1672** Citizen Input on agenda items for this meeting (Green Form)

**Attachments:** Citizen Input Speaker Green Form 110917 ACC

## ADOPTION OF CONSENT AGENDA

### Personnel Recommendations

***6.** **24-1658** Approval of the Personnel Recommendations

**Attachments:** 23-24 BOARD AGENDA SEPTEMBER 5 2023 Rev
2024 Inst. Supplements & Differentiated Pay for 9-5-2023
2024 Noninst., PTS & Adm. Supplements for 09-5-2023

### All Other Teaching & Learning Agenda Items

**7.** **24-1656** Approve Hernando High School's 2023-2024 Homecoming activities and authorize the purchase of fireworks from Pyro Productions, Inc. for $6,700.00.

**Attachments:** 2024 Pyro Productions Inc Fireworks Contract HHS Attorney Approved
2024 Pyro Productions Inc COI Preview
2024 Pyro Productions ATF License
2024 HHS Site Map Pyro Productions Inc
2024 District Standard Fireworks Contract Pyro Productions Inc Attorney Approved
2024 Standard Addendum to Agreements HCSB Pyro Productions Inc
HHS HC Fireworks Budget for 2023 2024 sch yr ACC

**8.** **24-1662** Approve Out-of-State travel for Stacey Holcomb, teacher of students who are visually impaired, to attend the National Federation of the Blind Teachers of Tomorrow program September 21-23, 2023, January 28-31, 2024, and April 4-7, 2024.

**Attachments:** National Federation of the Blind Teachers of Tomorrow
Leave of Absence Forms.Holcomb, Stacey
Budget Sheet - No Financial Impact

**9.** **24-1665** Approve Out-of-State travel for John Morris to Attend the Equal Opportunity Schools (EOS) Annual Board Retreat in Montgomery, Alabama

**Attachments:** EOS Agenda
EOS LOA Forms
Budget Sheet Sept 2021 Revised NO Financial Impact ACC

**All Other Business Services Agenda Items**

**10.** **24-1635** Approve the Superintendent's Annual Financial Report for the Fiscal Year Ended June 30, 2023 (2022-2023 Fiscal Year).

**Attachments:** ESE348 All
ESE 145 All
Budget NO Financial Impact ACC

**11.** **24-1669** Approve the Job Description for the Teacher on Special Assignment (TOSA) for Recruitment and Retention

**Attachments:** TOSA_for_Recruitment_Retention_STRIKE
TOSA_for_Recruitment_Retention_CLEAN
Budget Sheet Sept 2021 Revised NO Financial Impact ACC

**Job Descriptions**

***12.** **24-1667** Approve the Job Description for the Bookkeeper-Teaching Learning Division

**Attachments:** Teaching and Learning Division Bookkeeper Strikethrough
Teaching and Learning Division Bookkeeper Clean Copy
2022-2023-Confidential-Index-STRIKE
2022-2023-Confidential-Index-CLEAN
Budget Sheet T & L

**All Other Support Operations Agenda Items**

**13.** **24-1655** Approve out of state travel for Lori Drenth, Director of Food and Nutrition Services to attend the HPS Group Purchasing Organization's annual meeting October 24-27,2023 in Grand Rapids, MI.

**Attachments:** HPS Paperwork
Budget Sheet Sept 2021 Revised NO Financial Impact ACC

***14.** **24-1676** Approve the contract and authorize the purchase of property, pending satisfactory Phase 1 Environmental Study and Boundary Survey, located on Wimbleton Ave, Weeki Wachee, Florida from the Shrine Of Fatima & St Cajetan Inc. for $95,000.00.

**Attachments:** 24-1676 Contract
24-1676 Appraisal Report.pdf
24-1676 Budget Sheet

**All Other Purchase Order/Bid Agenda Items**

**15.** **24-1638** Approve renewal of RFQ No. 9009-3100-2102, Continuing Architectural Services, to Furr, Wegman & Banks Architects, P.A., Wannemacher Jensen Architects, Inc., Harvard Jolly, Inc., Zyscovich, Inc. and Long & Associates, Architects/Engineers, Inc., for Continuing Architectural Services, and Authorize the Purchase of Services for an Estimated Annual Amount Not to Exceed $500,000.00.

**Attachments:** 2021-05-11 RFQ Architect Cont Service FINAL
24-1638 Request to Renew
24-1638 Budget Sheet

**16.** **24-1639** Approve renewal of RFQ No. 9009-3100-2103, Roofing Inspection/Consulting Continuing Services, to C. B. Goldsmith & Associates, Inc., REI Engineers, PBA Design Group, Inc., Raymond and A/R/C Associates, Inc., for consulting services for evaluation, design and construction administration of district wide roofing and building envelope projects and authorize the purchase for estimated annual amount of $500,000.00.

**Attachments:** 2021-07-01 RFQ Roof Consultant Cont Service FINAL
24-1639 Request to Renew
24-1639 Budget Sheet V2

**17.** **24-1642** Award Bid No. ORL 1011.003, School Roof Coating, HVAC Replacement & Ladder Receivers at Powell Middle School, to Protech Roofing Services, LLC, for construction good and services and authorize the purchase for $379,900.00.

**Attachments:** 24-1642 Advertisement for Bids
24-1642 Bid Tabulation
24-1642 Intent to Award
24-1642 Agreement
24-1642 Budget Sheet

**18.** **24-1645** Approve renewing the piggyback of OMNIA Partners, Region 4 RFP #20-04, Contract #200401: HVAC Equipment, Installation, Service & Related Products, awarded to Daiken Applied Americas, Inc. for HVAC goods and services and authorize the purchase for an estimated annual amount of $300,000.00.

**Attachments:** 21-910-63 PB RN Daiken Applied (09-05-2023)(3)
Daikin Budget Sheet 2023

**19.** **24-1663** Approve the Closeout/Final Acceptance to the Contract with TeamCraft Roofing, for the District Office Roof Replacement, and Authorize Final Payment in the Amount of $37,295.25.

**Attachments:** 24-1663 Closeout Documents
24-1663 Budget Sheet

## ITEMS REMOVED FROM CONSENT AGENDA FOR ACTION

## ADDENDUM ITEMS

## CITIZEN INPUT ON GENERAL TOPICS (PINK FORMS)

**20.** **24-1673** Citizen Input on Hernando County School issues on which the School Board customarily takes action (Pink Form - non-agenda items)

**Attachments:** Citizen Input Speaker Pink Form 110917 ACC

## INFORMATIONAL AGENDA ITEMS

## GENERAL COUNSEL

## SCHOOL BOARD COMMENTS

## ADJOURNMENT

The next School Board Meetings are scheduled for September 19, 2023:
1:00 PM - Informal
2:30 PM - Workshop
6:00 PM - Regular Meeting

Mission Statement
The Hernando County School District Collaborates with students, parents and other community stakeholders to effectively prepare all students for a successful transition into a diverse and changing world.

# Hernando School District

## School Board Regular Meeting

**Agenda Item #** 1. 24-1670 9/5/2023

**Title and Board Action Requested**
Approval to adopt the agenda dated September 5, 2023.

**Executive Summary**
The Superintendent of Schools, hereby requests the Board adopt the agenda dated September 5, 2023.

**My Contact**
John Stratton
Superintendent of Schools

**2018-23 Strategic Focus Area**
Other

**Financial Impact**
The cost for this agenda item is $ 0, see attached budget sheet. The cost for the previous fiscal year was $ 0.

If expenditure is not currently budgeted, this will serve as the budget amendment when Board approved. If the agenda item includes the purchase of goods or services, the funds requested are an anticipated amount and may fluctuate depending on such factors as current market conditions, product availability, additional funding sources, and the needs of the District. Should the actual cost exceed the anticipated amount, the Board approves the additional cost, after review by the superintendent, but not in excess of the funds available in the site's approved annual budget.

**Agenda Item #** 2. 24-1675 9/5/2023

**Title and Board Action Requested**
Recognition of the Outstanding Contributions of Barrie Smith, Representing NewLine Interactive

**Executive Summary**
The Superintendent of Instructional Technology, on behalf of the Superintendent of Schools, hereby requests the Board to recognize the outstanding contributions of Barrie Smith, representing NewLine Interactive. Mr. Smith's unwavering dedication and collaborative efforts have significantly enriched our educational endeavors, fostering an environment conducive to effective teaching and enhanced learning outcomes.

**My Contact**
Jesse Diaz
Supervisor of Instructional Technology
352-797-7000 ext. 150
diaz_j@hcsb.k12.fl.us

**2018-23 Strategic Focus Area**
Pillar 1: Student Achievement

**Financial Impact**
See attached budget sheet.

If expenditure is not currently budgeted, this will serve as the budget amendment when Board approved. If the agenda item includes the purchase of goods or services, the funds requested are an anticipated amount and may fluctuate depending on such factors as current market conditions, product availability, additional funding sources, and the needs of the District. Should the actual cost exceed the anticipated amount, the Board approves the additional cost, after review by the superintendent, but not in excess of the funds available in the site's approved annual budget.

Complete Section A **or** B; **and** C

**MUST BE COMPLETED IN FULL FOR PLACEMENT CONSIDERATION.**
(For Donations, use Section B)

**A. Item Currently Budgeted -**

Account Name: No Financial Impact

Account Number: Fund | Function | Object | Cost Center | Project | Sub Project

| Original Approved Budget | + - | Budget Amendments | - | Expenditures / Encumbrances To Date | = | Current Available Budget | - | Present Request | = | Remaining Balance Available |
|---|---|---|---|---|---|---|---|---|---|---|
| $ | | $ | | $ | | $ | | $ | | $ |

Account Name

Account Number: Fund | Function | Object | Cost Center | Project | Sub Project

| Original Approved Budget | + - | Budget Amendments | - | Expenditures / Encumbrances To Date | = | Current Available Budget | - | Present Request | = | Remaining Balance Available |
|---|---|---|---|---|---|---|---|---|---|---|
| $ | | $ | | $ | | $ | | $ | | $ |

**B. Item Currently Not Budgeted -****

Funding Source

Account Name

Account Number: Fund | Function | Object | Cost Center | Project | Sub Project

Amount $

Funding Source

Account Name

Account Number: Fund | Function | Object | Cost Center | Project | Sub Project

Amount $

**C. History**

Check one:
**Prior Year Budget:** ○
**New for Current Year:** ○

Prior Year Approved Budget: $_____

Prior Year Actual Spent: $_____

**** WHEN ITEM NOT CURRENTLY BUDGETED IS APPROVED BY THE SCHOOL BOARD, THIS WILL SERVE AS THE BUDGET AMENDMENT****

# Hernando School District

## School Board Regular Meeting

**Agenda Item #** 3. 24-1671 9/5/2023

**Title and Board Action Requested**
Approval of the Minutes from the Informal, Workshop and Regular School Board Meeting of August 22, 2023.

**Executive Summary**
The Superintendent of Schools, hereby requests the Board approve the minutes.

**My Contact**
Kelly A. Pogue
Secretary to the School Board and General Counsel
352-797-7253

**2018-23 Strategic Focus Area**
Other

**Financial Impact**
No financial impact

# Hernando School District

## School Board Informal Meeting

### Minutes - Draft

**Tuesday, August 22, 2023** **1:00 PM** **District Office-Board Room**
**919 N. Broad Street**
**Brooksville, FL**

**CALL TO ORDER**

| | |
|---|---|
| **Present** | Board Chair Gus Guadagnino |
| | Board Member Mark Johnson |
| | Board Member Linda Prescott |
| | Board Member Shannon Rodriguez |
| **Absent** | Vice Chair Susan Duval |

*The Informal Meeting was called to order at 1:10 P.M. Also present were Stephen Strong, School Board Attorney and John Stratton, Superintendent.*

**GENERAL DISCUSSION**

**An informal meeting of the School Board has been scheduled for general discussion among Board Members on Educational Matters**

*Topics of Discussion:*

1. *Mark Johnson - Hiring Attorney*
2. *Jim Lipsey and Sophia Watson - Update on Rezoning*
3. *Shannon Rodriguez - Transportation System*
4. *Shannon Rodriguez - Access to Skyward for Paraprofessionals*
5. *Shannon Rodriguez - Adjusting HR Hours*
6. *Gus Guadagnino - Bus Issues on the News*
7. *Shannon Rodriguez - Playground Shelters for Heat and Available Water*
8. *John Stratton - AC Issues*
9. *Mark Johnson - Attorney Application on Website*
10. *John Stratton - Board Meeting Options*
11. *Shannon Rodriguez - Hope Squad Update Request*
12. *Shannon Rodriguez - Trespasses*
13. *Shannon Rodriguez - Safe Schools Hires*
14. *John Stratton - Land Purchase by WWK8: after some discussion the Board decided to pull the item from tonight's agenda.*
15. *Shannon Rodriguez - Rick Scott Round Table*

## ADJOURNMENT

*The meeting adjourned at 2:27 P.M.*

**Superintendent** **Board Chair**

# Hernando School District

## School Board Workshop

## Minutes - Draft

**Tuesday, August 22, 2023** **2:30 PM** **District Office-Board Room**
**919 N. Broad Street**
**Brooksville, FL**

### CALL TO ORDER

**Present:** Gus Guadagnino
Mark Johnson
Linda Prescott
Shannon Rodriguez

**Absent:** Susan Duval

*The Workshop was called to order at 2:45 P.M. Also present were Stephen Strong, School Board Attorney and John Stratton, Superintendent.*

### PRESENTATIONS

**1.** **24-1643** Presentation of the 2023-2024 NEFEC Professional Learning Catalog

**Attachments:** PLC Changes - Hernando Specific
Hernando Component Spreadsheet - By Section
Budget Sheet Sept 2021 Revised NO Financial Impact ACC (5)

*Dr. Paula Clark, Supervisor of Professional Development came forward to present this item. Ronda Bourn and Patrick Wnek of NEFEC also came forward.*

### GENERAL COUNSEL

### ADDENDUM ITEMS

### GOOD OF THE ORDER/BOARD DISCUSSION

#### School Board Comments

*Mr. Guadagnino stated that he wanted to bring to everyone's attention that the Hernando County Education Foundation will be writing their bylaws and that either the School Board's Chairman or designee, will attend their meetings due to eliminating the possibility of a sunshine law violation. Mrs. Rodriguez expressed her concerns as this is one of the two committees she currently sits on. Mr. Stratton stated that we only have a few months until the committee re-org changes and perhaps they reach out to Tammy Brinker and address this change in November. Mr. Guadagnino said he would speak with her. Mrs. Prescott stated that several [HCEF] board members were concerned with multiple school board members attending the HCEF meetings, which is why she has stopped going. The Board also discussed mentioning staff member names at board meetings.*

## ADJOURNMENT

*The Workshop adjourned at 3:14 P.M.*

**Superintendent** **Board Chair**

# Hernando School District

## School Board Regular Meeting

### Minutes - Draft

**Tuesday, August 22, 2023** **6:00 PM** **District Office-Board Room**
**919 N. Broad Street**
**Brooksville, FL**

**CALL TO ORDER**

**Present:** Board Chair Gus Guadagnino
Board Member Mark Johnson
Board Member Linda Prescott
Board Member Shannon Rodriguez

**Absent:** Vice Chair Susan Duval

*The Meeting was called to order at 6:01 P.M. Also present were Stephen Strong, School Board Attorney and John Stratton, Superintendent.*

**REFLECTION**

by Gus Guadagnino, Board Chair

**PLEDGE OF ALLEGIANCE by Chocachatti Elementary School Students**

**ADOPTION OF AGENDA**

**1.** 24-1648 Approval to adopt the agenda dated August 22, 2023.

**RESULT:** **ADOPTED**
**MOVER:** Mark Johnson
**SECONDER:** Shannon Rodriguez
**AYES:** Guadagnino, Johnson, Prescott, Rodriguez

*Board Chair Guadagnino stated that he has reviewed the agenda and finds good cause to allow the deletion of item #10. 24-1637: Approve the contract and authorize the purchase of property, pending satisfactory Phase 1 Environmental Study and Boundary Survey, located on Wimbleton Ave, Weeki Wachee, Florida from the Shrine Of Fatima & St Cajetan Inc. for $95,000.00.*

**ELECTED OFFICIALS**

*No one came forward to speak on this item.*

## APPROVAL OF THE MINUTES

**2.** **24-1647** Approval of the Minutes from the Workshop and Regular School Board Meeting of August 10, 2023.

**Attachments:** 08-10-23 Workshop Minutes DRAFT with links
08-10-23 Meeting Minutes DRAFT with links

**RESULT:** **ADOPTED**
**MOVER:** Mark Johnson
**SECONDER:** Linda Prescott
**AYES:** Guadagnino, Johnson, Prescott, Rodriguez

## PRESENTATIONS

*Karen Jordan, Director of Communications, came forward to introduce Joe Amato, Director of TIS. Mr. Amato recognized Tom Slider as the district's Veteran of the Month.*

## CITIZEN INPUT ON AGENDA ITEMS (GREEN FORMS)

**3.** **24-1649** Citizen Input on agenda items for this meeting (Green Form)

**Attachments:** Citizen Input Speaker Green Form 110917 ACC

*No one came forward to speak on this item.*

## ADOPTION OF CONSENT AGENDA (Item Numbers 4 - 13)

**RESULT:** **APPROVED THE CONSENT AGENDA**
**MOVER:** Shannon Rodriguez
**SECONDER:** Mark Johnson
**AYES:** Guadagnino, Johnson, Prescott, Rodriguez

### Personnel Recommendations

**4.** **24-1623** Approval of the Personnel Recommendations

**Attachments:** 23-24 BOARD AGENDA AUGUST 22 2023
2024 Inst. Supplements & Differentiated Pay for 8-22-2023
2024 Noninst., PTS & Adm. Supplements for 08-22-2023

### All Other Teaching & Learning Agenda Items

**5.** **24-1624** Approve the Memorandum of Understanding (MOU) Between Hernando County Community Anti-Drug Coalition DBA Hernando Community Coalition (HCC) and Hernando County Schools for the 2023-2024 School Year.

**Attachments:** HCC_HCSB_2023_2024_MOU SIGNEDBY Vendor&Atty
Budget Sheet Sept 2021 Revised NO Financial Impact ACC

**6.** **24-1627** Approve the Agreement between The School Board of Hernando County, Florida and I.M.P.A.C.T. Counseling and Consulting, LLC for the 2023-2024 School Year.

**Attachments:** Agreement.Signed by vendor & Attorney
Standard Addendum.Signed
Budget Sheet Sept 2021 Revised NO Financial Impact ACC

**7.** **24-1644** Approval of the 2023-2024 NEFEC Professional Learning Catalog

**Attachments:** PLC Changes - Hernando Specific
Hernando Component Spreadsheet - By Section
Budget Sheet Sept 2021 Revised NO Financial Impact ACC (5)

**All Other Business Services Agenda Items**

**8.** **24-1632** Approve Fiscal Year 2022-2023 Budget Amendment No. 4 for Quarter Ending June 30, 2023.

**Attachments:** 23 GF BA 4
23 DSF BA 4
23 CPF BA 4
23 FSF BA 4
23 SRF BA 4
23 ESSER I BA 4 CLOSED
23 GEER I BA 4 CLOSED
23 ESSER II BA 4
23 CRRSA GEER II BA 4 CLOSED
23 ESSER III BA 4
23 ARP-HCY BA 4

**Job Descriptions**

***9.** **24-1651** Approval to amend the job description for the District Athletic Director

**Attachments:** Job Description District Athletic Director Strikethrough
Job Description DISTRICT ATHLETIC DIRECTOR Clean Copy
Budget Sheet District Athletic Director

**All Other Support Operations Agenda Items**

**All Other Purchase Order/Bid Agenda Items**

**11.** **24-1628** Approve the Additional Purchase of Optimum Classroom Systems from Audio Enhancement and Authorize the Issuance of a Purchase Order in an Estimated Amount of $115,563.19

**Attachments:** 40826 FL Hernando County 44 Optimum Systems
Wireless Classroom Sound Field ACC
Budget Sheet Audio Enhancement

**12.** **24-1629** Approve the amendment to the agreement with JE Dunn Construction Company for construction goods and services for the HVAC replacement for Brooksville Elementary School (Phase I), and authorize the purchase of construction goods & services for $5,166,350.00 using ESSER III funds.

**Attachments:** AIA 133 Exhibit A phase 1_jedexecuted.pdf
Budget Sheet BES Phase I HVAC.pdf

**13.** **24-1630** Approve the amendment to the agreement with JE Dunn Construction Company for construction goods and services for the HVAC replacement for Brooksville Elementary School (Phase II), and authorize the purchase of construction goods & services for $2,414,150.06 using Half-Cent funds.

**Attachments:** AIA 133 Exhibit A phase 2_jedexecuted.pdf
BES HVAC PHASE II.pdf

**All Other School Board Agenda Items**

**14.** **24-1621** Approval Requested for out of county travel for School Board Member(s) to attend the FSBA 2023 Policy Governance and Bargaining 101 DBM Forums, September 28, 2023 and September 29, 2023 in Gainesville, FL that may exceed $500 per Board Member.

**Attachments:** FSBA Policy & Bargaining Forums-Cost Breakdown Item
FSBA Policy Agenda
FSBA Bargaining Agenda
FSBA Invoice #35276 $400.00
Budget Sheet FSBA Policy&Bargaining Forums

## ITEMS REMOVED FROM CONSENT AGENDA FOR ACTION

**10.** **24-1637** Approve the contract and authorize the purchase of property, pending satisfactory Phase 1 Environmental Study and Boundary Survey, located on Wimbleton Ave, Weeki Wachee, Florida from the Shrine Of Fatima & St Cajetan Inc. for $95,000.00.

**Attachments:** 24-1637 Offer Wimbleton Ave R3(Seller John Bourke signed)
24-1637 Appraisal Report.pdf
24-1637 Budget Sheet

*This item was deleted from the agenda.*

## ADDENDUM ITEMS

## CITIZEN INPUT ON GENERAL TOPICS (PINK FORMS)

**15.** **24-1650** Citizen Input on Hernando County School issues on which the School Board customarily takes action (Pink Form - non-agenda items)

**Attachments:** Citizen Input Speaker Pink Form 110917 ACC
08-22-23 Handout by K. Mayon Pink Sheets
08-22-23 Handout by T. Brinker Pink Sheets

*Mr. Strong, School Board Attorney read the instructions for this item. The following citizens came forward to speak: Albert Sorrentino, Veronica Smith, Lisa Masserio, Michael Schroeder, Stacey Hartwell, Ken Mayon, Jen MacLeod, Joe Wolff, Debra*

*Scofield, Wendi Rode, Margaret Brooks, Aja Moore, Tammy Brinker, Kimberly Mulrooney, Tara Ferlita, and Pam Everett.*

**INFORMATIONAL AGENDA ITEMS**

**GENERAL COUNSEL**

**SCHOOL BOARD COMMENTS**

*Mr. Johnson stated that he hopes that Mr. Stratton will look into the schools that are refusing volunteers. Mrs. Rodriguez spoke about media specialists, raises, bus situations, trespassing, civility, car lines, grass being mowed at schools, and volunteers. Mr. Stratton updated the board on some of these topics. Mrs. Prescott thanked everyone for addressing their concerns. She also spoke about teacher pay. Mr. Stratton shared updates with the board.*

**ADJOURNMENT**

*The Meeting adjourned at 7:22 P.M.*

**Superintendent** **Board Chair**

**Agenda Item #** 4. 24-1631 9/5/2023

**Title and Board Action Requested**
Public Hearing and Final Approval of the 2023-2024 Student Progression Plan and School Procedures Handbook that Received Tentative Approval at the July 25, 2023 Workshop

**Executive Summary**
The Directors of Elementary and Secondary Programs, on behalf of the Superintendent of Schools, hereby requests the Board to give final approval of the 2023-2024 Student Progression Plan and School Procedures Handbook that received tentative approval at the July 25, 2023 Workshop. Florida Statute 1008.25 requires each district school board to establish a comprehensive plan for student progression. District and school personnel collaborated to complete the annual review and revisions based on new legislations, policies and practices in the school building. The handbook will provide guidance regarding student progression and ensure consistent and effective practices at the school sites.

**My Contact**
Tiffany Howard
Director of Elementary Programs
352-797-7000 ext. 433
howard_t@hcsb.k12.fl.us

John Morris
Director of Secondary Programs
352-797-7000 ext. 443
morris_j@hcsb.k12.fl.us

**2018-23 Strategic Focus Area**
Pillar 1: Student Achievement

**Financial Impact**
See attached budget sheet.

If expenditure is not currently budgeted, this will serve as the budget amendment when Board approved. If the agenda item includes the purchase of goods or services, the funds requested are an anticipated amount and may fluctuate depending on such factors as current market conditions, product availability, additional funding sources, and the needs of the District. Should the actual cost exceed the anticipated amount, the Board approves the additional cost, after review by the superintendent, but not in excess of the funds available in the site's approved annual budget.

| Topic | Page # | Suggested Edit |
|---|---|---|
| | | |
| Updated Date and Board Members | | |
| Parental Consent Form | 7 | Added |
| Updated Title of Position | 12 | |
| Tardies<br>10 Days Per Semester Absence Language | 18 | Tardy descriptions at the high school level.<br>Remove 5 tardies equals 1 absence<br>Added Excused Reasons<br>Added Language for 10 days per semester unexcused absences |
| CST- attendance ESE add attendance goal | 20 | Add verbiage |
| W/D procedures for nonattendance | 20-22 | Added language #5 is new W/D language |
| Hardship Waiver | 23 | Added more criteria to hardship waiver and attendance 10 days or less unexcused |
| Academic Support | 35 | Update for Iready in regards to grades K-5 and 6-8 |
| Academic Support | 36 | FAST Star Literacy updated |
| Alternative Programs | 40 | Language Update for Adult Ed |
| Endeavor Academy | 41 | Updated language |
| Report Card Grades | 42 | Grades are always available on Skyward. Progress reports are no longer sent home. |
| Teen Parent Program | 42 | Updates |
| School Counselor Monitor<br>Make Up Work Policy | 43 | Added Language for Grad Requirements and Checklist available via Skyward<br>Teachers will give full credit for up 5 days of unexcused absences |
| Pre- AP<br>Attendance Grade | 44-45 | Added<br>Attendance Grade Removed |
| Transfers – come in Jan when they're not done – how to handle w/o 3rd value | 46 | New language for out of state transfers |
| Grade Weights and Categories | 47 | Elementary grading weights - Social Studies<br>Adding S,N,U and Grade Ranges for Kindergarten here |
| Grade Weights and Categories | 48 | Updated language for courses not listed on charts |
| Calculating Report Card Grades | 49-50 | Added language for student taking FLVS EOC course<br>See comments on SPP Strikethrough<br>Added Quarter Exam exemption |
| Make Up Exams | 52 | 5 or less unexcused absences |

| | | |
|---|---|---|
| Promotion and Retention | 53 | Updates to FAST and 3rd grade retention |
| Academic Portfolio | 55 | Changed number of examples to 8 |
| 3rd Grade Promotion | 56 | Updates to students being promoted mid-year |
| When ESE waiver meetings should be done | 58 | Give a timeline (ex. By the next semester after results have been given) |
| Grad Requirements | 60 | Add language for Financial Literacy Grad Requirement |
| ACCESS Grad Requirements | 61 | Updated language and courses |
| Credit | 62 | Remove language/no longer offering Special Diploma |
| Florida Standards Assessment in ELA - Writing | 67-68 | Update State Testing to F.A.S.T.<br>B.E.S.T Writing will be grades 4-10.<br>Update Iready for grades 6-8 |
| Waiver for ESE-Eligible Students | 71 | Add the Waiver Option for ELL students who have been enrolled in an ESOL program for less than two years and have met all other requirements for graduation except for the Grade 10 ELA state assessment.<br><br>Spring Semester is when the Spring Retakes occur for the ELA and Algebra 1 EOC<br>Updated language |
| Graduation Ceremony<br>Concordant Updates | 76 | Remove Special Diploma<br>Removed PERT and updated year of concordant scores |
| Val/Sal | 78 | Determined after 1st semester |
| Health | 82-86 | Updated several policies on healthcare for students |
| Instructional Resources | 86 | Update date to correct date |
| Adoption Cycle | 87 | Update subject areas and dates |
| Parking | 94 | Updated language in regards to attendance |
| Bus Procedures | 95 | Vaping added |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

# HERNANDO COUNTY SCHOOL DISTRICT
# STUDENT PROGRESSION PLAN
# and
# SCHOOL PROCEDURES HANDBOOK

## Entry, Promotion, Retention and Graduation
## Grades K – 12

**Effective August ~~10, 2022~~ 14, 2023**

Commented [JM1]: New year

HERNANDO SCHOOL DISTRICT

Learn it. Love it. Live it.

School Board:
Gus Guadagnino, Chairperson
Susan Duval, Vice Chairperson
Shannon Rodriguez, Board Member
Linda Prescott, Board Member
Mark Johnson, Board Member

Commented [JM2]: Added new board members

John Stratton
Superintendent
Hernando County School District

## Vision:

To inspire and support the pursuit of individual greatness.

## Mission:

The Hernando County School District collaborates with students, parents and other community stakeholders to effectively prepare all students for a successful transition into a diverse and changing world.

## Guiding Principles:

**We believe:**

- ✓ Education is the foundation for a better future.
- ✓ Family and community involvement are critical to a high quality educational system.
- ✓ Diverse individuals, ideas, talents, and learning styles strengthen our communities.
- ✓ All stakeholders share in the responsibility and decision-making as part of supporting student success and school improvement.
- ✓ Individuals and organizations are accountable for their behaviors and actions.
- ✓ Commitment to teaching methodologies that foster student engagement, critical thinking, and content mastery will prepare all students to graduate ready for work and postsecondary education.
- ✓ Shared purpose, collaboration, commitment to continuous improvement, and an innovative spirit are essential in effective teaching cultures.
- ✓ Safe, caring environments are essential for learning and the well-being of all students.
- ✓ High expectations and recognition empower individuals and lead to improved performance.
- ✓ Aligned expectations and policies that reflect best business practices are essential for success.

## STUDENT PROGRESSION PLANS

The purpose of the Student Progression Plan is to inform school personnel, parents, students, and other interested citizens of the Hernando County School District (District) of the rules and administrative procedures required to implement State and local student progression requirements. Each student's progression from one grade to another will be determined, in part, upon satisfactory performance in English Language Arts, social studies, science, and mathematics. It is the responsibility of the School Board and District Administration to provide students with effective instructional and academic support programs that monitor progress, promote continuous achievement, and make provisions for individual differences. [Florida Statute § 1008.25 (1)]

The District is committed to the implementation of a Problem Solving/Response to Intervention (PS/RtI) framework also known as Multi-tiered Systems of Support (MTSS) to integrate/align efforts to improve educational outcomes and meet the academic/behavioral needs of all students. The District will provide high quality instruction/intervention matched to student needs and use learning rate and level of performance to make informed instructional decisions, including decisions regarding promotion, acceleration, academic support, and retention. Response to Intervention is a "data-based decision making process" applied to education. A four step problem-solving method and the systematic use of assessment data, at the District, school, grade, class, and individual level will guide decisions about the allocation of resources and intensity of instruction/intervention needed to improve learning and/or behavior [State Board of Education Rule 6A-6.03018; 34 C.F.R. Florida Statute §300.307 (a)(2); School Board Policy 2210, 5410, & 5410.01].

The principal of a school is responsible for making and maintaining required records and reports and providing leadership for instruction that meets the needs of all students (Florida Statute § 1001.54; Florida Statute § 1012.28). Teachers are responsible for providing effective instruction, embedded academic support, and documenting students' mastery of the above Standards.

The District incorporates the Next Generation Sunshine State Standards/B.E.S.T. Standards or Core Content Connectors found in this School District Student Progression Plan [State Board of Education Rule. 6A-1.09401(2)].

*It is the policy of the Hernando County School District not to illegally discriminate or allow its employees to illegally discriminate and prohibits any and all forms of discrimination and harassment based on race, color, ethnicity, religion, national origin, sex, age, gender, marital status, disability, genetic information, lack of English language skills or other basis prohibited by law in any of its programs, services, activities or employment practices.*

**For questions regarding equity within the school system, please contact**
**Matt Goldrick**
**by email (goldrick_m@hcsb.k12.fl.us),**
**phone (352-797-7000), or**
**mail (919 N. Broad St. Brooksville, FL 34601)**

**TABLE OF CONTENTS**


**I. ENTRY AND ATTENDANCE REQUIREMENTS..... 7**

A. INITIAL ENTRY REQUIREMENTS..... 7
B. HEALTH REQUIREMENTS..... 8
1. Immunization..... 8
2. Physical/Health Examination..... 9
C. MAXIMUM AGE LIMIT FOR ATTENDANCE ..... 10
1. Kindergarten ..... 10
2. First Grade ..... 10
3. Student Age 16 ..... 10
4. Student Age 18 ..... 10
5. Exceptional Student Education (ESE)..... 10
6. Student with an Active Section 504 Plan ..... 11
7. Compulsory Attendance Age ..... 11
D. GENERAL TRANSFER INFORMATION ..... 11
1. Kindergarten and First F=Grade Students ..... 11
2. Grade 2-5 Students ..... 11
3. English Language Learners (ELLs) ..... 12
4. Students with an Active Section 504 Plan..... 12
5. Exceptional Student Education (ESE)..... 13
6. International Exchange Students..... 13
7. Out of State..... 16
8. Within State..... 16
9. Within District..... 16
10. Within School..... 16
11. Military Personnel Dependent Children..... 17
E. ATTENDANCE REQUIREMENTS..... 17
1. Tardies..... 18
2. Excused Absences..... 18
3. Unexcused Absences..... 19
4. Excessive Absences..... 19
5. Student on Homebound Services..... 19
6. Student with an Active Section 504 Plan..... 19
7. Exceptional Student Education (ESE)..... 20
8. Senior Last Day..... 20
F. STUDENT WITHDRAWAL..... 20
1. Permanent Withdrawal..... 20
2. Voluntary Withdrawal..... 20
3. Withdrawal to Home Education Program..... 20
4. Withdrawal to Hernando eSchool Virtual Instruction..... 21
G. COUNSELING. AND ACADEMIC ADVISEMENT..... 21
1. Schedule Change..... 21
2. Reduced Schedule..... 22

**II. INSTRUCTIONAL PLAN..... 23**

A. SPECIAL PROGRAMS..... 23
1. CAPE Digital Tools Certificate (CAPE)..... 23
2. Career Technical Education (CTE)..... 23

3. Junior Reserve Officers' Training Corp (JROTC)..... 24
B. SERVICES..... 24
1. English for Speakers of Other Languages..... 24
2. Student with an Active Section 504 Plan..... 24
3. Exceptional Student Education (ESE)..... 24
4. Gifted Education ..... 26
5. Home Education Program ..... 26
C. ACCELERATION MECHANISMS ..... 27
*Monitoring Expectations*..... 27
1. Elementary Grade Level Criteria..... 27
2. Middle Grade Level Criteria..... 28
*Secondary School Acceleration Options*..... 28
1. Honors Courses..... 28
2. Advanced International Certificate of Education..... 28
3. Advanced Placement (AP)..... 28
4. Career and Professional Education (CAPE)..... 29
5. Collegiate High School..... 30
6. Credit Acceleration Program (CAP)..... 30
7. Dual Enrollment (DE)..... 31
8. Early Career/Early Admission ..... 31
9. International Baccalaureate (IB)..... 32
10. Virtual Instruction Program..... 32
D. ACADEMIC SUPPORT..... 35
1. K-5 Reading Remediation..... 35
2. K-3 Reading Deficiency..... 35
3. Intensive Instruction – Grade 3..... 36
4. K-5 Writing Remediation..... 37
5. K-5 Mathematics Remediation..... 37
6. Scheduling..... 37
7. Curriculum..... 37
8. Progress Monitoring..... 37
9. Progress Monitoring Plan..... 38
E. ACADEMIC SUPPORT PROGRAMS ..... 39
1. Extended School Year..... 39
2. Intensive Camp..... 39
3. Summer School (Seniors)..... 39
F. ALTERNATIVE PROGRAMS..... 40
1. Adult High School..... 40
2. Co-enrolled..... 40
3. Discovery..... 40
4. Endeavor..... 40
5. PACE Center for Girls..... 40
6. Teen Parenting..... 40
G. HOMEWORK..... 40
H. MAKING UP WORK..... 42
I. REPORTING STUDENT PROGRESS..... 42
J. GRADING..... 43
1. Student Conduct..... 43
2. Attendance..... 43

3. Course Weight..... 43
4. Grading Procedures..... 44
5. Grading Weights and Categories..... 46
6. Calculating Report Card Grades..... 48
a. Nine Weeks..... 48
b. Semester..... 49
c. Final ..... 49
d. Conversion Table..... 49
7. Examinations..... 49
K. COURSE and CREDIT RECOVERY..... 50
1. Grade Repair..... 50
2. Course Recovery..... 50
3. Credit Recovery..... 51
4. Grade Forgiveness..... 51

**III. PROGRESSION and GRADUATION REQUIREMENTS**

A. PROMOTION and RETENTION ..... 52
1. Mandatory Retention – Grade 3..... 53
2. Parent Notification..... 53
3. Good Cause Exemptions for Retained – Grade 3..... 53
4. Academic Portfolio for Good Cause Exemption – Grade 3..... 54
5. Documentation for Good Cause Exemption – Grade 3..... 54
6. During the School Year Promotion – Grade 3..... 54
7. Criteria for Exemption from Retention K-2, 4-5..... 55
8. Course Requirements Chart – Middle..... 55
9. Retention Chart – Middle..... 56
10. Special Program Retention..... 56
a. English Language Learners (ELL)..... 56
b. Students with an Active Section 504 Plan..... 56
c. Exceptional Student Education (ESE)..... 57
B. HIGH SCHOOL GRADUATION REQUIREMENTS CHARTS..... 59
1. Standard Diploma..... 59
2. Access Standard Diploma..... 61
C. EARLY GRADUATION ..... 61
D. GRADE POINT AVERAGE..... 62
E. CREDITS..... 62
1. Awarding Credits..... 62
2. No Credits..... 62
3. Transfer Credits..... 62
4. Procedures for Validating Credits..... 63
F. OPTIONAL REQUIREMENTS..... 64
1. Service Learning & Volunteer Service..... 64
2. World Languages..... 64
G. COURSE SUBSTITUTION..... 65
1. Career Technical..... 65
2. Physical Education..... 65
3. Fine Arts & Performance Arts..... 66
H. COURSE ACCOMODATIONS/MODIFICATIONS ..... 66
1. English Language Learners (ELL)..... 66

2. Students with an Active Section 504 Plan..... 66
3. Exceptional Student Education (ESE)..... 66

**IV. DISTRICT/STATE ASSESSMENT REQUIREMENTS**

A. DISTRICT ASSESSMENT CHART 67
STATE ASSESSMENT CHART 68
CONCORDANT TABLE 68
B. DISTRICT and STATE ASSESSMENT ACCOMMODATION ..... 68
1. English Language Learners (ELLs)..... 68
2. Students with an Active Section 504 Plan ..... 69
3. Exceptional Student Education (ESE)..... 69
4. Computer Based Testing Accommodations..... 69
C. EXEMPTIONS FROM DISTRICT /STATE ASSESSMENTS..... 70
1. English Language Learners (ELL)..... 70
2. Students with an Active Section 504 Plan..... 70
3. Exceptional Student Education (ESE)..... 71

**V. DIPLOMA and CERTIFICATE OPTIONS**

A. STANDARD DIPLOMA..... ..... 72
B. ACCESS DIPLOMA..... 72
C. THE CAMBRIDGE ADVANCED INTERNATIONAL CERTIFICATE of EDUCATION ..... 72
D. INTERNATIONAL BACCALAUREATE ..... 73
E. CERTIFICATE OF COMPLETION ..... 73
F. GRADUATION DEFERMENT..... 74

**VI. DIPLOMA DESIGNATION and SEALS**

1. Scholar..... 74
2. Merit ..... 74
3. Seal of Biliteracy ..... 74

**VII. HONORS AND RECOGNITION**

1. Honors and Recognitions – Elementary..... 75
2. Honors and Recognitions – Secondary..... 75
3. Honors Recognition at Graduation..... 75
4. Valedictorian/Salutatorian Calculations..... 76

**VIII. GRADUATION CEREMONY (High School)** **76**

**IX. FLORIDA DEPARTMENT OF EDUCATION BRIGHT FUTURES** **77**

**X. COLLEGE ADMISSION and EXAMINATIONS** **78**

**XI. EXTRACURRICULAR ACTIVITIES**

1. Field Trip..... 78
2. Athletic Eligibility..... 78

**XII. MISCELLANEOUS**

1. Annual Report..... 79

**FINANCE** 79

1. Cafeteria ..... 79
2. Charitable Drives/Fundraising ..... 79
3. Fees/Dues..... 80
4. Returned Checks..... 80
5. Student Insurance..... 80

**HEALTH**
1. Blood Drive..... 81
2. Children with Health Care Plans..... 81
3. Glucose..... 82
4. Health Screenings..... 82
5. Hot Line Numbers..... 83
6. Medications..... 84
7. Parent/Student General Information..... 84
8. Pediculosis ..... 85
9. School Clinics ..... 86
10. Refusal to Pick Up from School ..... 86

**INSTRUCTIONAL RESOURCES**
1. Textbooks..... 86
2. Adoption Cycle ..... 87
3. Media Center/Library ..... 87
4. Social Security..... 88
5. Student Records..... 88

**SAFETY**
1. Emergency Procedures..... 88
2. Lockers..... 89
3. Off Campus Passes/Leaves/Permits..... 89
4. Safety Rules..... 89
5. Supervision..... 89
6. Survey..... 90
7. Visitors..... 90
8. Weather Emergency..... 90

**TRANSPORTATION**
1. Driver License Requirements..... 91
2. Parking..... 92
3. Bicycles/Scooters..... 93
4. Bus Procedures..... 93

**PLEDGE**..... 94

**XII APPENDICES.....**
A. COURSE PROGRESSION CHARTS..... 96
B. PROGRAMS OF STUDY..... 101
C. INTERVENTION PLANS..... 105
D. SOCIAL SECURITY..... 108
E. STUDENT RECORDS..... 109
F. SURVEY..... 110

# I. ENTRY AND ATTENDANCE REQUIREMENTS

## A. INITIAL ENTRY REQUIREMENTS

It is the responsibility of parents/guardians of students entering Hernando County public schools for the first time to present the following **at the time of registration**:

1. A valid birth certificate or other documentation of birth (Florida Statute § 1003.21); **Florida Statute §1003.21(4)**

   *Before admitting a child to kindergarten, the principal shall require evidence that the child has attained the age at which he or she should be admitted in accordance with the provisions of subparagraph (1)(a)2. The School District Superintendent may require evidence of the age of any child whom he or she believes to be within the limits of compulsory attendance as provided for by law. If the first prescribed evidence is not available, the next evidence obtainable in the order set forth below shall be accepted:*

   *(a) A duly attested transcript of the child's birth record filed according to law with a public officer charged with the duty of recording births;*

   *(b) A duly attested transcript of a certificate of baptism showing the date of birth and place of baptism of the child, accompanied by an affidavit sworn to by the parent;*

   *(c) An insurance policy on the child's life that has been in force for at least 2 years;*

   *(d) A bona fide contemporary religious record of the child's birth accompanied by an affidavit sworn to by the parent;*

   *(e) A passport* or certificate of arrival in the United States showing the age of the child;*

   *(f) A transcript of record of age shown in the child's school record of at least 4 years prior to application, stating date of birth; or*

   *(g) If none of these evidences can be produced, an affidavit of age sworn to by the parent, accompanied by a certificate of age signed by a public health officer or by a public school physician, or, if these are not available in the county, by a licensed practicing physician designated by the School District School Board, which states that the health officer or physician has examined the child and believes that the age as stated in the affidavit is substantially correct. Children and youths who are experiencing homelessness and children who are known to the department, as defined in s.39.0016, shall be given temporary exemption from this section for 30 school days.*

   * Please note that if a passport is offered for verification of birth, it may not be duplicated for placement in the cumulative folder.

2. Certification of a physical/health examination to be submitted at the time of registration (Florida Statute § 1003.22; School Board Policy 2210; recommended form: DH 3040– Refer to *Health Requirements.*).
3. Proof of residence- For a student assigned to a school based on the student's residence under School Board Policy 5120, parent(s)/guardian(s) **must** provide proof of residence to show that the student resides within the boundary of the school to which he/she is applying by presenting documentation, such as lease, mortgage or utility bill.
4. A certificate of immunization (Florida Statute § 1003.22). Students will not be admitted into class without proof of immunization.
5. **-It is not the role of the school system to adjudicate parental disputes on questions of legal custody. School personnel will assume that the enrolling parent has legal custody of a child. Any parent(s)/guardian(s) seeking to restrict or modify the other parent's access to a student or that student's educational records must provide a certified court order supporting such restriction. Individual situations and all questions regarding the status or guardianship will be submitted to Board Counsel for final determination.**

Students who are without a fixed, regular and adequate nighttime residence are considered as children and youths who are experiencing homelessness [Florida Statute § 1003.01 (12); State Board of Education Rule 6A-6.063411 (1) (s)]. According to the McKinney- Vento Act, [Section 725) 42 U.S.C.A. Section 11432 (g) (3) (A)-(C)], homeless students are to be immediately enrolled in the school the local education agency (LEA) determines to meet the "best interest" of the child. Homeless children must be admitted to the school where they or their families reside [Florida Statute §1003.21(1)(f)]. Arrangements are to be made for immunization, transportation and all other school services. Appropriate student school and grade level placement as well as completion of required immunization and physical examination shall occur within 30 days of enrollment (School Board Policy 5111.01). A student who is emancipated and provides sufficient documentation to the principal is not required to live in a residence with an adult authority as a condition of admission to school.

A School District of Hernando County *Emergency Contact* form (SO-SS-031) must be completed at the beginning of each school year by the student's parent(s)/guardian(s). School personnel are strictly prohibited from requesting/requiring documentation of the immigration status of students and families. **It is the responsibility of the parent(s)/ guardian(s) to notify the school, in writing, promptly of any change of a student's address and/or phone numbers.** It is vital that this information be available to the school personnel in the event of a student becomes suddenly ill or involved in an emergency situation. Parent(s)/guardian(s) are requested to designate emergency contact person(s) who will pick up their student if the need ever arises. The name and phone numbers of the emergency contact person(s) must be included on the Emergency Information Card.

## B. HEALTH REQUIREMENTS

All new students seeking entrance into a public school in Hernando County are required by *Florida Statute* §*1003.22* and School Board Policy 5112 to present, at the time of entry, valid documentation that they have received the required immunizations against the communicable diseases identified by the Hernando County Health Department or provide a *Certificate of Medical Exemption* (temporary or permanent), or a *Certificate of Religious Exemption* based on medical reasons or religious tenets. The *Certificate of Religious Exemption*, DH Form 681 is available only through the Hernando County Health Department. It is not available from private physicians. There is no grace period for any immunizations or physical examination requirements unless the student is eligible under the McKinney-Vento Homeless Education Assistance Act. The required immunizations and dosages for students are as follows:

1. Immunization Requirements for Entry into Grades K through 12

| Type | PK | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| DTAP | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ |
| Polio* | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ |
| MMR* | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ |
| HEP B series | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ |
| Varicella* | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | | |
| HIB* | √ | | | | | | | | | | | | | |
| Td/Tdap Booster* | | | | | | | | | √ | √ | √ | √ | √ | √ |

Tdap = tetanus/diphtheria

* Dosage as indicated for age.

One of the following Florida Certification of immunization certificates must be presented to the school at the time of enrollment and prior to attending school except for students experiencing homelessness. NO EXCEPTION IS PERMITTED.

- Documentation of Immunization.....DH Form 680 ( July 2010), Part A-1
- Documentation of Temporary Medical Exemption .....DH Form 680, Part B
- Documentation of Permanent Medical Exemption.....DH Form 680, Part C
- Documentation of Religious Medical Exemption.....DH Form 681

No student may attend school before a record of immunization is received

Recommended Adolescent Vaccination

Meningococcal Disease is a serious bacterial infection that can lead to swelling of the lining around the brain and spinal cord. While these infections are rare, bacterial meningitis is highly contagious. According to the Centers for Disease Control (CDC), of those adolescents who become infected, 10% will die and 15% will have long-term problems as a result of the infection. Meningococcal conjugate vaccine (MCV4) provides protection against these infections. The CDC recommends that 11 – 12 year-olds receive a single shot of this vaccine during their routine physician visit. If your teenager missed getting the vaccine at his/her check-up, ask the doctor or health department about getting it now.

The *Florida Certification of Immunization* that includes temporary and permanent medical exemption sections is available from either private physicians or the Hernando County Health Department:

300 South Main St.
Brooksville, FL 34601
(352) 540-6800

7551 Forest Oaks Blvd.
Spring Hill, FL 34606
(352) 540-6800

2. Physical/Health Examination - All new students seeking entrance into a public school in Hernando County are required by *Florida Statute* § *1003.22* and School Board policy to present, at the time of entry, valid documentation that they have received a health examination performed within one (1) year prior to enrollment.

**EXPLANATION OF PHYSICAL EXAMINATION REQUIREMENTS**

| STUDENTS | PHYSICAL EXAMINATION |
|---|---|
| Hernando County | Required for Pre-K, Kindergarten and 7th grade |
| Transfers within Hernando County (including private schools) | Review DH Form 3040 and DH Form 680 for documentation. |
| Transfers within Florida | Required for Kindergarten<br>Review and file DH Form 3040 and DH Form 680 in the cumulative folder for documentation. |
| Transfers from another state or country | Required for all grades<br>Physicals presented on forms from another state are acceptable if they include all components covered on DH Form 3040.**<br>**Must** have been performed within one year of enrollment unless exempt based on a written request for religious reasons. |
| Homeless students may receive a temporary 30-day exemption. | |

**DH Form 3040 - *State of Florida Health Examination Form*

3. Health Consent Form - House Bill 1557 Parental Rights in Education states " At the beginning of the school year, each school district shall notify parents of each healthcare service offered at their student's school and the option to withhold consent or decline any specific service.

**Commented [JM3]:** Added language

## C. MINIMUM AND MAXIMUM AGE LIMIT

1. VPK Age Entry- Entering VPK students must attain the age of 4 on or before September 1 of the school year for which entry is sought.
2. Kindergarten Age Entry - Entering kindergarten students **must** attain the age of 5 on or before September 1 of the school year for which entry is sought. [Florida Statute §1003.21 (1) (a) 2. Every elementary school provides opportunity for early registration beginning on April 1st, tours and resources for students entering kindergarten.

3. First Grade Age Entry - Entering first grade students must attain the age of 6 on or before September 1st of the school year for which entry is sought. [Florida Statute §1003.21 and Hernando County School Board Policy 5111]. The following requirements will apply.
   a. Previous enrollment and attendance in a Florida public school;
   b. Satisfactory completion of kindergarten requirements in a non-public school; or
   c. Previous attendance in an out-of-state school in which he/she was admitted on the basis of age requirement established by the state of residency.

3. Student Age 16 - A student who attains age sixteen (16) during the school year is not subject to compulsory school attendance beyond the date upon which he/she attains that age if the student files a formal declaration (SO-SS-048) of intent to terminate school enrollment with the School District . The declaration must acknowledge that terminating school enrollment is likely to reduce the student's earning potential and must be signed by the exiting student and the student's parent/guardian. The School District must notify the student's parent of receipt of the student's declaration of intent to terminate school enrollment [Florida Statute §1003.21 (1)(c)]. **The student's certified school counselor or other school personnel must conduct an exit interview with the student to determine the reasons for the student's decision to terminate school enrollment and the actions that could be taken to keep the student in school.** The student must be informed of opportunities to continue his or her education in a different environment, including but not limited to, adult education and GED test preparation. Additionally, the student must complete a survey in a format prescribed by the Department of Education to provide data on student reasons for terminating enrollment and actions taken by schools to keep students enrolled [Florida Statute § 1003.21 (c)].

4. Student Age 18 - A student who attains age eighteen (18) during the school year is not subject to compulsory school attendance beyond the date on which he/she attains that age, provided that the student files the required Declaration of Intent to Terminate Enrollment (District form SO-SS-020).

5. Exceptional Student Education (ESE) Eligible Students - Exceptional Student Education (ESE) Eligible Students (State Board of Education Rule 6A-6.03028 (1) F.A.C- A student with a disability shall be considered to be "in a continuous study program" when that student's Individualized Education Program (IEP) requires continued services by the School District.

   Graduation with a standard diploma, regardless of age, constitutes cessation of Free and Appropriate Public Education (FAPE) and a change in placement, requiring prior written notice.

Students with disabilities continue to be eligible for FAPE through the end of the day on which the student turns age twenty-two (22) if they have not earned a standard diploma, even if they have earned a General Education Development (GED) credential (Title 34, Code of Federal Regulations (CFR) Section, 300.102 (a) (3) (iv)

6. Students with an Active Section 504 Plan (Section 504 of the Rehabilitation Act of 1973, 34 C. F. R. Part 104) - Students with a Section 504 Accommodation Plan must be "of school age" to continue receiving elementary and secondary educational services under Section 504. **The Section 504 team must review the plan annually.**

7. Compulsory Attendance Age - Each parent or legal guardian of a child within the compulsory attendance age is responsible for the child's school attendance as required by law. (Florida Statute § 1003.24; School Board Policy 5200). Except as provided in Florida Statute § 1003.24 and State Board of Education Rule 6A-1.09513, all students are expected to attend school regularly and to be on time for classes in order to benefit from the instructional program and to develop habits of punctuality, self-discipline and responsibility (Florida Statute § 1003.21).

Any further exception to this maximum age provision shall be made by the Superintendent on the recommendation of the principal of the high school involved, or the Director of Exceptional Student Education in the case of an exceptional child.

## D. GENERAL TRANSFER INFORMATION (State Board of Education Rule 6A-1.09941).

Parents of public school students may seek whatever public educational choice options that are applicable and available to students in their school districts. These options may include virtual instruction programs, charter, magnet schools, alternative schools, special programs, Advanced International Certificate of Education, Advanced Placement, Dual Enrollment, International Baccalaureate, Opportunity Scholarship and McKay Scholarship, etc. (Florida Statute § 1002.20) Parents who wish for their child to attend a school other than their zoned school must follow the district's Choice Plan which is available online.

All students who have been approved for a transfer to another school outside of their attendance zone are required to complete a withdrawal form. The school initiating the transfer must complete the form indicating that all obligations were met. The receiving school will not accept transfers without the proper documentation. The parents of students being bused for desegregation purposes may put a request in writing to the Exceptional Student Support Services Department objecting to busing. When a parent makes such a request in writing, that student shall attend his/her zoned school. A student that is found to be attending a school other than the zoned school without permission will be required to return to their zoned school immediately unless an extension is granted by the principal. In any case, the extension cannot exceed the current grading period.

**Note:** Students participating in sports will need to refer to the Athletic Handbook for more details

1. Kindergarten and First Grade Students - A child who transfers from another state shall be admitted under the same age requirements as established in the state where he/she previously resided.

2. Students-Grades 2-5 - A student in grades 2-5 who transfers from any other public or private school in the United States or a foreign country is placed in comparable classes, and all records from the previous school are accepted.

Third grade students who transfer from any public or private school in the United States or a foreign country after the current year's statewide, standardized English Language Arts assessment administration must show good cause for promotion prior to being promoted to fourth grade (refer to the explanation for good cause exemption from mandatory retention for reading at grade 3) [Florida Statute §1008.25]. If the transfer occurs after the current school year, and there is proof of promotion (report card) from the previous school, the student may be promoted based on this information.

3. English Language Learners (ELL) Students (State Board of Education Rules 6A-6.0900-6.09091 and 6A-6.0905) A transferring ELL student will be identified and assessed to determine eligibility for services in accordance with State Board of Education Rule 6A-6.0902 (1) and (2).

   All international transcripts will be evaluated at the district level by the ESOL Coordinator and/or the ~~Supervisor~~ Director of the Elementary or Secondary Programs within five (5) days of enrollment. The ESOL coordinator/contact person and the certified school counselor/administrator will review the educational background of the transferring student to determine appropriate grade level, subject, and ESOL program placement [State Board Education Rule 6A-6-6.0902 (3) (b)]. Parental input regarding educational background should be taken into consideration especially when transcripts, records or report cards are not readily available. Placement based on age either because of lack of information about prior schooling (no transcript or report card) or prior schooling does not meet grade level requirements will result in an ELL Committee meeting. An administrator or administrator's designee must be part of the English Language Learners committee making the placement decision.

   Commented [JM4]: director

   Parents have the right to have their child immediately removed from a language instruction educational program and to decline to enroll the student in such a program or choose other instructional options, if available. A "language instruction program" means an instructional course (ex: Supplemental Title III Extended Day/Year programs or Developmental Language Arts Through ESOL/English Language Development courses) in which an ELL is placed for the purposes of developing and attaining English proficiency and which may make instructional use of both English and a child's heritage language (State Board Rule 6A-6.0902).

   ELL students are scheduled into courses that fulfill graduation requirements based on the School District Student Progression Plan, and on completed academic coursework, regardless of the language in which the coursework was done.

   School Board policy provides flexibility to school staff in making academic placement decisions on behalf of students and parents. Parents/guardians may appeal academic placement decisions to the principal.

4. Students with an Active Section 504 Plan (Section 504 of the Rehabilitation Act of 1973, 34 C. F. R. Part 104) - A transferring student with an active Section 504 Accommodation Plan is a student who was previously enrolled in any other school or agency with an active Section 504 Accommodation Plan and who is enrolling in a Florida School District. Upon notification that a transferring student has an active Section 504 Accommodation Plan, the receiving school **must** review and revise, as necessary, the existing active Section 504 Accommodation Plan.

   A Section 504 Team must meet annually to determine if an otherwise qualified student's mental

and/or physical impairment substantially limits one or more of the student's major life activities. Examples of major life activities include learning, walking, seeing, hearing, speaking, and/or breathing. A student need only be substantially limited in one major life activity to qualify for Section 504 eligibility.

5. Exceptional Student Education Eligible Students (ESE) - (State Board of Education Rule 6A-6.0334) - A transferring ESE-eligible student is a student who was previously enrolled as an ESE- eligible student in any other school or agency and who is enrolling in a Florida School District, or in an educational program operated by the ESE Department through grants or contractual agreements.

   The IEP Team will determine whether the kindergarten screening tool is appropriate for transferring ESE-eligible kindergartners.

   For each ESE-eligible student who transfers to a new Florida school district and enrolls in a new school, who had an Individualized Education Program (IEP) or Educational Plan (EP) that was in effect in a previous Florida School District, the new Florida School District, in consultation with the parents, must provide a FAPE to the student, as follows:

   An ESE-eligible student with a disability who is transferring from one Florida public school district to the Hernando County School District who has a current IEP, or Education Plan (EP) for gifted students, will be placed in the least restrictive appropriate educational program(s) consistent with the plan and state education standards. The receiving school **must** review and may revise the current IEP/EP as necessary.

   An ESE eligible student who is transferring from an out of state public school who has a current IEP/EP and evaluation data necessary to determine that the student meets Florida's eligibility criteria for special programs may be determined eligible and have an IEP developed for services in the appropriate educational program transfers to a Florida school district and enrolls in a new school within the same school year, the new Florida school district ( in consultation with the parents or legal guardians) must provide the student with services comparable to those described in the student's gifted plan from the previous school district, until the new Florida school district develops, adopts and implements of Rule 6A-6.030191, F.A.C. Students who transfer with gifted eligibility from another state do not need to meet the requirements of Rule 6A-6.03019, F.A.C. for continued services.

   (a) The new school district is not required to obtain parental consent for the initial provision of services for transferring gifted students determined eligible for services in Florida under this rule.
   (b) For the purposes of this rule, a gifted plan could include documentation from the previous school district in another state that the student was determined eligible for gifted services in accordance with the applicable requirements of that district or state and was receiving gifted services.

   An ESE eligible student who is transferring from out of state and does not have the evaluation data necessary to determine that the student meets Florida eligibility criteria for special programs will have an IEP development for services in the appropriate educational program(s) and be referred for initial evaluation to gather the data needed to determine eligibility.

6. International Exchange Students (School Board Policy 5114) - For the purpose of the cultural

experience, Foreign Exchange students may be enrolled in HCSD, but are NOT eligible for diploma options. Each high school **may** accept up to **one-half of one percent (.5 of 1%)** of its total student population as foreign exchange students each year on a first come, first served basis. It is recommended that different countries be represented

Foreign Exchange students must be sponsored by an accredited foreign exchange visitor agency which has been recognized and approved by the United States Information Agency (USIA) and the Council on Standards of International Travel (CSIET). In addition, the sponsoring organization must receive school enrollment authorization for placements each year prior to contacting potential host families - and follow school policy.

Out-of-county transfers will not be accepted unless the host family has relocated into Hernando County. Schools will accept in-district foreign exchange transfers following the District's transfer procedure. The principal or principal's designee will be responsible for ensuring that the student complies with School Board Policy 5114. **Rules regarding educational choice and schools over capacity also apply to foreign exchange students.**

**Note:** Eligible foreign exchange students will be placed in grades 10 or 11 only. The duration of time will be for one year only. Foreign exchange students are not eligible for a HCSD high school diploma.

a. All Foreign Exchange students must meet the following eligibility requirements:
   i. Have not received a terminal degree from a high school
   ii. Be at least 15 years of age on the date of enrollment and not older than 18 ½, which is the maximum age specified in Council on Standards for International Educational Travel (CSIET) policy. A passport or visa is required for verification of birth and J-1 visitor status.
   iii. Have the required passport for verification of birth and J-1 visitor status.
   iv. Have sufficient command of the English language to enable the student to function well in an English-speaking academic and community environment. The student or sponsor must provide a copy of the test records for the State approved Programmatic Assessment showing proficiency in all four domains (reading, writing, listening, and speaking). In the event that tutoring/ESL help is needed, the organization will make arrangements and ensure that the student accepts financial responsibility for it. (Foreign exchange students will **not** be eligible to receive ESOL services)
   v. Have appropriate medical and accident insurance coverage that meets U.S. Department of State guidelines.

b. **Procedures for Admission of Foreign Exchange Eligible Students**

**Step 1:** The sponsoring organization must apply for and obtain written approval from the district office for admission of the students by July 1st for a full academic year of study or by November 15th for second semester participation. The application shall include:

1. District application Form
2. Foreign Exchange Student Organization Agreement Form
3. Proof that the Organization has "Full Listing" status on the most current CSIET Advisory List
4. Proof of J-1 Exchange Visa
5. Proof of birth certificate or passport showing that the student will be at least fifteen (15) years of age but not having attained eighteen and a half (18.5) prior to attending a Hernando County School

6. Proof that the student is proficient in the English language (reading, writing, listening, and speaking) to function in an English-speaking academic environment (test scores)
7. Student's essay in English
8. The student's translated school transcript stating the grades earned in the State of Florida transcript format certified by the student's home school. Include a brief course description which lists the exact title of the subject ("Algebra" – NOT "Mathematics") and describes the focus of the course(s)
9. The student's health record including proof of immunization as required by the district, any medical/physical restrictions and a recent physical exam with proof of required immunizations
10. An assurance of appropriate medical insurance coverage

**Step 2:** Following the district office review, the agency representative will be notified no later than July 15th or November 30th respectively. At the time of application, it shall be determined whether the student will be enrolled in Grade 10 or 11. Preferred registration date and elective course choices will accompany the confirmation notice.

**Step 3:** The host family must make arrangements to enroll the student on the pre-arranged date or prior to the second week of school.

c. **Enrollment, Scheduling and Orientation -** The exchange student, accompanied by a representative of the sponsoring organization and a member of the host family, will meet with the appropriate certified school counselor to enroll the student. An orientation designed to acquaint the student with the school and the rules governing the behavior of all students will be provided by the school staff. The student will be expected to follow school rules and to participate fully in the educational program provided. Since foreign exchange students do not meet all of the graduation requirements of the state of Florida, they are **not** eligible to receive a diploma from a Hernando County school. In the interest of providing a typical American high school program of study, enrollment in the following subjects is recommended:

| 10th | 11th |
|---|---|
| English II | English III |
| World History | US History |
| Mathematics | Mathematics |
| Science | Science |
| Elective | Elective |
| Elective | Elective |

d. **Suggested Electives** - Fine Arts, World Language, ROTC, Physical Education, Career and Technical Education.

e. **Career and Technical Education** -Students on a J-1 visa will NOT be eligible to participate in any work-study programs.

f. **District/Statewide Assessment -** Foreign Exchange students must participate in all grade level /subject area assessments [Florida Statute § 1008.22 (3)].

g. **Compliance with Policies and Supervision -** Each foreign exchange student is expected to comply with the policies of the Hernando County School District, including the Student Code of Conduct, and with all other legal provisions pertaining to the student. It is the sponsor's responsibility to resolve problems that arise among the student, the host family and/or the school including, if necessary, the changing of the host family or the return of the exchange student to his/her country in the event that any differences cannot be reconciled. The principal or principal's designee will notify Student Services of any suspected neglect of the student on

the part of the host family. Student Services will notify the sponsor organization of any non-compliance status.

h. **Financial Support -** School-related expenses are the responsibility of the sponsoring organization or the host family.

i. **Athletic Eligibility -** Students will be governed by the Florida High School Activities Association rules and regulations regarding participation in interscholastic athletic competition. Sponsoring organizations shall not knowingly be a party to seeking out or permitting placements initiated by a host family, a school, a student or his/her parent(s)/guardian(s) or any other interested party based on athletic abilities.

7. Out of State Students - Students who enter a Florida public school in the eleventh or twelfth grade from out of state or from a foreign country shall not be required to spend additional time in a Florida public school in order to meet the high school course requirements if the student has met all requirements of the school district, state, or country from which he or she is transferring. Such students who are not proficient in English should receive immediate and intensive instruction in English language acquisition. However, to receive a standard high school diploma, a transfer student must earn a 2.0 grade point average and meet the requirements (Florida Statute §1003.433; Florida Statute § 1003.4282;**http://www.fldoe.org/academics/graduation-requirements/)**

   Third grade students who transfer from any public or private school in the United States or a foreign country after the current year's statewide, standardized English Language Arts assessment administration must show good cause for promotion prior to being promoted to fourth grade (refer to the explanation for good cause exemption from mandatory retention for reading at grade 3) [Florida Statute §1008.25]. If the transfer occurs after the current school year, and there is proof of promotion (report card) from the previous school, the student may be promoted based on this information.

8. Within State Students - The grade or course placement of students transferring from Florida non-public schools or home education programs will be determined by the evaluation of the student's record. Grade placement on the transcript from the sending school must be honored and credits should be interpreted to meet the promotion and graduation of the cohort.

   Third grade students who transfer from any public or private school in the United States or a foreign country after the current year's statewide, standardized English Language Arts assessment administration must show good cause for promotion prior to being promoted to fourth grade (refer to the explanation for good cause exemption from mandatory retention for reading at grade 3) [Florida Statute §1008.25]. If the transfer occurs after the current school year, and there is proof of promotion (report card) from the previous school, the student may be promoted based on this information.

9. Within District Students – The registrar at the receiving school may contact the withdrawing school to release the records for the purpose of facilitating the transfer of students between schools within the district. However, the parent must ensure the return of all materials issued to the student. Materials not returned to the withdrawing school will result in a notice of obligation on the student's record and may prevent the student from participating in extracurricular activities.

When a Full Time student withdraws from Hernando eSchool in grades 6-12 to return to a zoned school prior to completing a course, Hernando eSchool will calculate a grade based on all assignments and will send zoned school a form with current grade.

10. Within School Transfer - A parent whose student is assigned an out-of-field teacher may request that his or her child be transferred to an in-field classroom teacher within the school and grade in which the student is currently enrolled. The school district must approve or deny the parent's request and transfer the student to a different classroom teacher within a reasonable period of time, not to exceed 2 weeks, if an in-field teacher for that course or grade level is employed by the school and the transfer does not violate maximum class size pursuant to s. 1003.03 and s. 1, Art. IX of the State Constitution. If a request for transfer is denied, the school must notify the parent and specify the reasons for the denial. This requirement does not provide a parent the right to choose a specific teacher.

11. Military Personnel Dependent Children (Florida Statute § 1003.05) - Students of military families who enter Grade 12 from out-of-state or from a foreign country and provide satisfactory proof of attained scores on an approved alternative assessment that is equivalent to a passing score on the Grade 10 Florida Statewide Assessment (FSA), shall satisfy the assessment requirement for a standard high school diploma. For additional information on the Interstate Compact on Educational Opportunities for Military Children, (http://www.fldoe.org/academics/exceptional-student-edu/military-families) see F.S. 1000.36

## E. ATTENDANCE REQUIREMENTS

School attendance is the direct responsibility of the parent(s)/guardian(s) and students. ([Florida Statute §1003.24]; (School Board Policy 5200) Except as provided in Florida Statute §1003.24, and State Board of Education Rule 6A-1.09513, all students are expected to attend school regularly and to be on time for classes in order to benefit from the instructional program and to develop habits of punctuality, self-discipline and responsibility. [Florida Statute §1003.21] and (School Board Policy 5200)

At the secondary levels, teachers shall record absentees and tardies each period of the school day ~~and report absences, excused and unexcused, as required by the school.~~

**Commented [JM5]:** added

**Commented [JM6]:** remove

When the student is absent, each parent is responsible for notifying the school and for informing the school of the reason for the absence. Each student is also responsible for completing all work assigned in each course in which the student is enrolled. The following practices are intended to promote proper attitudes and encourage student responsibility.

a. **High School:** All Students enrolled in the Hernando County School District are obligated to attend school regularly and punctually. **Based on the number of unexcused absences, students must have ~~less than~~ 10 or less unexcused absences per semester, in order to maintain privileges and participate in extracurricular events to include but not limited to: parking, homecoming events, grad night, prom, dances, field trips, performances, athletics, and any other activity with attendance requirements.** A student must be reported as present for the entire school day(all class periods) in order to participate in extracurricular events, interscholastic competitions, performances, and practices. Exceptions may only be approved by the principal or principal's designee. **Alternative assignments are to be provided for students ~~that~~ who are ineligible to attend field trips due to the attendance requirement. Excused absences will not be factored into the**

participation requirements. ~~90%.~~ **When ~~absent~~ an absence is excused, each student is also obligated to complete all work assigned in each course in which the student is enrolled**.

Attendance reports can be accessed through Skyward.

b. Middle School (grades 6-8) ~~All s~~Students enrolled in grades 6-8 in the Hernando County School district are obligated to attend school regularly and punctually. Based on the number of unexcused absences, students must ~~maintain a 90% attendance rate in all class periods throughout the school year~~ 10 or less days unexcused absences per semester in order to maintain privileges and participate in extracurricular events to include but not limited to: dance, field trips, performances, athletics, and any other activity with attendance requirements. A student must be reported as present for the entire school day (all class periods) in order to participate in extracurricular events, interscholastic competitions, performances and practices. Exceptions may only be approved by the principal or principal's designee. Alternative assignments are to be provided for students that are ineligible to attend field trips and performances due to the attendance requirement. Excused absences will not be factored into the ~~90%~~participation requirements. When ~~absent~~ **an absence is excused**, each student is also obligated to complete all work assigned in each course in which the student is enrolled.

Attendance reports can be accessed through Skyward

c. High school students are awarded credit based on instructional hours. One full credit means a minimum of 135 hours of bona fide instruction in a designated course of study or a minimum of 120 hours of bona fide instruction in a block schedule approved by the district school board [Florida Statute §1003.436 (1a)]. Students participating in virtual instruction or the Credit by Acceleration (CAP) may not have to meet the minimum hour requirement.

d. The Florida Legislature requires that schools report to the Department of Highway Safety and Motor Vehicles (DHSMV) the names, birth dates, gender and social security numbers of minors who attain the age of 14 and accumulate 15 unexcused absences within a period of 90 calendar days. The legislation further provides that those students who fail to satisfy attendance requirements will be ineligible to obtain or maintain driving privileges.

Poor academic performance is generally associated with non-attendance and school districts must take an active role in promoting and enforcing attendance as a means of improving student performance. It is the policy of the state that each district school superintendent be responsible for enforcing school attendance of all students subject to the compulsory school age in the school district (Florida Statute §1003.26). The following applies to all students:

1. Tardies - Punctuality is necessary for a student to take full advantage of available educational opportunities. If a student is not in the classroom when the tardy bell rings, he/she will be classified as tardy. A tardy to school will become an absence from that class if more than 25% of the class period is missed in secondary grades or 50% of the day in K-5 classes. ~~**Every 5 Tardies will equal one full day absence for students in K-5 classes. Every 5 unexcused early dismissals will equal one full day absence for students in K-5 classes.**~~ A parent(s)/guardian(s) request for early release or late arrival will be an unexcused absence unless the release is for verified medical, dental treatment or other reasons defined for excused absences by the School Board.



**Commented [JM7]:** Edit made

**Commented [JM8]:** edit

**Commented [JM9]:** Updated language

**Commented [JM10]:** remove

2. Excused Absences - Parents or guardians can excuse up to five (5) days**(Personal Illness, Death in the Family, Doctor/Dentist Appointment, Religious Holidays, Trips/Vacations, School Sponsored Activities, College Visits, Court Appearance by Subpoena, Pediculosis)** per semester (half a year) by providing **a written and signed note(s) within three (3) days of the student's return to class.** This shall also include prearranged absences. For more than (5) days of excused absences in any one class period, a doctor's note may be required. Extenuating circumstances may be addressed with the administration. The following absences are excused.

   **Personal Illness***: A note signed by the parent(s)/guardian(s) must accompany the student on his/her return to school explaining the student's illness. Notes must be received within three days after the student returns. The principal may agree to waive this three-day requirement. For long term illness, a doctor's excuse will be required.
   **Death in the Family*:** A note signed by the parent(s)/guardian(s) must accompany the student on his/her return to school.
   **Doctor/Dentist Appointment:** If at all possible, these appointments should be made after school hours.
   **Religious Holidays*:** A student shall be excused from attendance in school in grades K-12 for observance of a religious holiday.
   **Trips/Vacations*:** Trips or vacations with parent(s)/guardian(s) must be pre-arranged and approved by the principal's office, except in cases of emergencies. The principal or principal's designee shall make final determination and have the authority to limit the number of days for such absences **based on student's grades, prior attendance and the dates of the proposed trip/vacation. (Pre-arranged excused absences will not be approved during district and statewide assessments).**
   **School Sponsored Activities:** School sponsored activities must be pre-arranged and approved by the principal's office.
   **College Visits*:** Trips to visit colleges by juniors and seniors must be pre-approved by the principal's office.
   **Court Appearance by Subpoena:** Absence due to a subpoena to appear in court is excused.
   **Pediculosis:** When a child is discovered to have live lice ~~or nits~~, the first three days a child is sent home are excused. A child may be excused for lice for no more than nine days in any school year.

   *Parent/Guardian notes can be provided for up to 5 times each semester to be an excused absence.

3. Unexcused Absences - Unexcused absences shall mean any absence that is not explained by a written and signed note from the parent(s)/guardian(s) citing one of the criteria for excused absence. If requested by school officials, a physician's note explaining the absence may be required. Absences without a parent(s)/guardian(s) note are unexcused. Absences without a Health Care Provider note (when required by the school) are unexcused. All absences shall be recorded as unexcused until proper documentation is received to change the absence to an excused absence within three (3) days of returning to school. Please refer to make up work policy on page 43.

4. Excessive Absences - A student who has a pattern of non-attendance may, upon the request of administration, be required to present a certificate of illness from a licensed physician. It is the responsibility of the student and parent(s)/guardian(s) to be aware of all absences and to be able to verify absences. Lack of notification by the school is not an acceptable excuse for not knowing the number of, and the penalty for, excessive absences. When a school administrator determines that a student's absences are excessive, the student's parent(s)/guardian(s) shall be contacted in an attempt to determine the reasons for the absence. If this does not correct the problem, a mandatory Child Study Team meeting will be held.



**Commented [JM11]:** Add all items below in parentheses after 5 days

**Commented [JM12]:** edit

**Commented [JM13]:** Added

**Commented [JM14]:** Added language

If the Child Study Team (Florida Statute § 1003.26) finds that a pattern of non-attendance is developing (5 unexcused absences within 30 days or 10 days within 90 days), the team along with the parent(s)/guardian(s) will identify potential remedies. If the parent(s)/guardian(s) fails to attend the meeting, or appropriate interventions do not address the problem, the case may be forwarded to the state attorney for parental prosecution. If the absence is determined to be the fault of the student, the case may be forwarded to the Circuit Court for a CINS petition (Child in Need of Supervision). The principal or principal's designee shall also comply with the Driver's License Requirements regarding students with a driver's license.

5. Students on Homebound Services - If a student is confined to home or hospital, but is able to participate in and benefit from an instructional program, the student may be eligible for a hospital/homebound program. Complete information regarding the criteria for a hospital/homebound program can be found in State Board of Education Rule 6A-6.03020 and is available in "Exceptional Student Education Policies and Procedures (SP&P)" and State Board of Education Rule 6A-6.03411. Parents/Guardians should contact their child's Certified School Counselor for information.

6. Students with an Active Section 504 Plan (Section 504 of the Rehabilitation Act of 1973, 34 C. F. R. Part 104) - If a student with a Section 504 Plan is excessively absent, a 504 Team should be convened to determine if the absences are caused by the disability of record in the active *Section 504 Accommodation Plan*. If the Section 504 Team determines that the absences are caused by the disability, the student's Section 504 Accommodation Plan **must** be re-evaluated as to the appropriateness of the current accommodations. The Section 504 Accommodation Plan must address any additional accommodations needed.

   If the Section 504 Team determines that the absences are not caused by the disability, the student is treated in the same manner as a general education student. Documentation of the Section 504 Team meeting should be provided on the form entitled *Section 504 Accommodation Review/Dismissal meeting.*

7. Exceptional Student Education (ESE) Eligible Students - In the case of an ESE-eligible student with excessive absences, an IEP Team meeting **must** be conducted to determine whether or not the absences are related to the student's disability. Attendance data shall be reviewed and used as one indicator of a student's access to instruction [Florida Statute § 1003.26(1)].

   If the IEP Team determines that the excessive absences **are** related to the student's disability, the IEP Team **must review** the current IEP and revise it to address attendance ~~,~~ through an attendance goal. To the maximum extent possible, the student will be educated in the least restrictive environment.

   If the IEP Team determines that the student's excessive absences **are not** related to the student's disability, the student will be treated in the same manner as a general education student.

8. Senior Student – The last day of school for **graduating seniors** will be 10 days prior to the last official day for all students as indicated on the district adopted school calendar.

**Commented [JM15]:** edit

## F. STUDENT WITHDRAWAL

A student who leaves before the close of the school term shall receive grades on the withdraw form covering the periods in attendance. The parent(s)/guardian(s) of a student who leaves school during the last two weeks of the school year **must** show evidence (parent/guardian employment transfers, relocating, medical) that the withdrawal is necessary and the student **must** successfully complete examinations, as appropriate, prior to withdrawal. Principals are authorized to make arrangements for the administration of any tests or examinations, as appropriate.

1. Permanent Withdrawal - Students who withdraw from a face-to-face classroom instruction setting shall be given grades based upon the work completed while a member of the class. Partial grades are not issued for virtual instruction courses.

2. Voluntary Withdrawal - Upon receipt of parent(s)/guardian(s) permission, the student will receive a withdrawal form from the registrar office. Students will not be permitted to withdraw unless they are at least 16 years of age. If applicable, a student who withdraws from school must sign a ***Declaration of Intent to Terminate School Enrollment*** (SO-SS-042) indicating that they understand that withdrawing from school is likely to reduce their potential earnings. The principal or principal's designee will have a conference with the student to learn of the reason(s) for the withdrawal, and to complete **a student exit interview.** A conference with the parent(s)/guardian(s) will also be scheduled.

   Parent(s)/guardian(s) of students 18 years old or older will not be notified of their student's decision to withdraw. If the student does become a dropout, accurate records should be maintained. Students should be informed of the possibilities open to them and should also be advised where and how to seek aid in finding employment.

   If a student drops out of school without returning books and other property belonging to the school, parent(s)/guardian(s) should be notified and a request should be made to return all school property.

3. Withdrawals to Home Education Program - To withdraw a student for enrollment in a Home Education Program, custodial parent(s)/guardian(s) must notify the Superintendent or designee, in writing, of the intent to establish a Home Education Program within thirty (30) days of the establishment (F.S. 1002.41). **The notification of intent must be signed by the parent/guardian.** Parent(s)/Guardian(s) are responsible for returning textbooks, uniforms, school equipment, et cetera to the school. If items are not returned within thirty (30) days, a notice of obligation will be issued for the return of, or payment for, items and/or fees. **Student withdrawing to fulltime FLVS or eSchool are not Home Education Students.**

   **Note:** Home Education Program students enrolling or re-enrolling in a public school system must meet current graduation and statewide assessment requirements for their cohort. Also see "General Transfer Information". **Home Education students are not issued a diploma in the state of Florida. Students who withdraw to Home Education and earn enough credits to graduate cannot be re-enrolled for the sole purpose of issuing a diploma.**

   Home Education correspondence should be mailed to:
   Hernando County School District
   Supervisor of School Choice
   919 North Broad St.

Brooksville, FL 34601

4. Withdrawals to Virtual Instruction Hernando eSchool – The full-time enrollment period for K-12 students runs 90 days from the district start date up until two weeks before the district start date. Students that register with Hernando eSchool after the enrollment period has closed will be coded as Homeschool students taking courses through eSchool.

5. Withdrawals due to Non-Attendance – W-15

   Students may be withdrawn due to nonattendance using a W15 code. Each school is responsible for documenting strategies in compliance with Florida Statutes 1003.26 and 1003.27. Schools must document attempts to contact the student and family through a Child Study Team Process, contacting student and family and documenting attempts to improve attendance including sending an attendance officer to the home. Once a school documents the process, they will send to Student Services. Student Services will approve or deny the use of the W15 code for non-attendance.

   **Commented [JM16]:** Updated language

   Before requesting approval for the W15 (WD due to non-attendance) code, F.S. 1003.26 and 1003.27 lists criteria that school districts must follow. The school needs to:

   - Provide documentation of parent calls to find out why student is not in school - F.S. 1003.26 requires parents to justify each absence of a student. Schools must contact the home in cases of unexcused absences from school, or for which the reason is unknown.
   - Provide documentation sending out attendance officer to the home to make contact with parent to determine non-attendance reason ( please provide copies of attendance officer documentation).
   - Provide documentation from child study team meeting in regards to truancy. (for 16 year and under) F.S. 1003.26 states - 5 unexcused in a calendar month or 10 unexcused in 90 calendar days is criteria for referring the student to the school's child study team. Students 16 and 17 must have documentation of parent /student contact to address the attendance.
   - All Attendance documentation should be kept in an attendance file in the cumulative file folder.

## G. COUNSELING and ACADEMIC ADVISEMENT

Counseling services are direct supports provided by trained and certified personnel to assist students with personal/social adjustment issues that present barriers to learning and student safety or well-being. Counseling services are available to all students through the district's multi-tiered system of support and general education intervention procedures. Student services professionals employed by the district typically provide counseling and crisis intervention services. Section 1012.01(2)(b), Florida Statutes (F.S.), identifies school counselors, school social workers, and school psychologists as among the student personnel services staff with responsibility for addressing student personal and social adjustment, which includes counseling and crisis intervention.

**Any student who may be deemed as a potential dropout or whose cumulative grade point average falls below a 2.0 shall receive advising on enrollment in career-themed courses, as well as options to participate in career and professional academies. These students must be provided in-person academic advising that includes information on career education programs by a certified school counselor, the school principal or his or her designee.**

Academic advisement services are available for all students. These services include assistance with educational planning, interpretation of test scores, occupational information, career information, study help and any questions that students may want to discuss with a certified school counselor. Students wishing to visit the certified school counselor should follow the procedures established by their respective school.

1. Schedule Changes – In order to maximize instructional time, all schedule changes must adhere to drop and add dates for all brick and mortar classroom courses.
   a. Teacher initiated drop/add period with administrative approval is 20 days from the first day of school year
   b. Student initiated drop/add is the first 9 school days of the school year for course changes only.
   c. Parent request for a schedule change must be made within the first 9 school days of the school year for course changes only.
   d. Dual enrolled students must adhere to Pasco-Hernando State College (PHSC) or the postsecondary institution drop/add and withdrawal timeline. Students who drop or withdraw from a dual enrollment course are subject to:
      - Being placed in a high school campus course, or
      - Possible non-approval for future dual enrollment courses
   e. Any senior taking 12 credit hours or more a semester in DE and/or taking 4 or more AP/IB/AICE courses a semester will be considered a full time student and does not need additional courses if student has met graduation requirements.
   f. 11th/12th Grade Students in AP/IB/AICE Courses:
      a. Students may request dropping a yearlong course within 5 days at the end of the first quarter to take another yearlong course. The principal must approve this drop.
      b. Principals can approve dropping a yearlong course midyear and placing the student in a semester course within 5 days of the start of the 2nd semester.

2. Hardship Waiver Approval for Reduced Schedules - Reduced schedules may only be granted to high school **seniors** who are approved for a hardship by the administrative hardship committee and have earned:
   1. **at least ~~one~~ two credits in accelerated coursework (AP, DE, IB, AICE)**
      a. **Student must ~~pass~~ receive a college credit qualifying score on an AP,IB, or AICE Tests**
   2. **or completed a CTE program of study with an industry certification earned (a student may receive a reduced schedule if they are enrolled in the final year of their program of study and has earned an industry certification), and**
   3. **a minimum 2.0 GPA, and**

**Commented [JM17]:** Updated language for reduced schedule hardship

4. **all testing requirements met. (Level 3 on the Grade 9 Algebra 1 EOC and Grade 10 ELA FSA or concordant/comparative scores), and**
5. **maintained a ~~90%~~ 10 days or less per semester attendance rate during the previous year**

**Commented [JM18]:** Updated language with attendance

**If a hardship waiver is granted:**

a. Students must have a signed hardship waiver form on file.
b. Students are required to sign in and sign out when entering and exiting campus.
c. Students may not be on campus during class periods designated as "reduced" on their schedule.
d. Students must provide their own transportation in regards to reduced schedules. If transportation becomes unavailable, the reduced schedule will be revoked and replaced with a regular schedule.
e. Reduced class periods may only be at the beginning or end of the school day.
f. Reduced schedule changes must adhere to the same timelines for drop/add. Students meeting the above criteria during the school year will have the opportunity to have their schedule reevaluated. If eligible, the reduced schedule may not impact the CTE course.

**Note:** Students who qualify for a reduced schedule and meet requirements for dual enrollment are encouraged to participate in the Early Admission Program. Refer to the Dual Enrollment Handbook for the minimum number of credits for Early Admission. These students will continue to have the same privileges afforded to students in their cohort to include honors recognition and participation in extracurricular activities.

## II. INSTRUCTIONAL PLAN

The School District of Hernando County Curriculum incorporates the strands, performance standards and benchmarks that delineate student performance standards as defined by the Florida Department of Education Next Generation Sunshine State/B.E.S.T. Standards. (Florida Statute §1001.41; Florida Statute § 1003.41; State Board of Education Rule 6A-1.09401). The curriculum includes benchmarks for:

| Elementary | Secondary |
|---|---|
| English Language Arts | English Language Arts |
| Mathematics | Mathematics |
| Science | Science |
| Social Studies | Social Studies |
| Physical & Health Education | Physical & Health Education |
| Visual & Performing Arts | Visual & Performing Arts |
| World Languages | World Languages |
| Career and Technical Education | Career and Technical Education |

**Note:** See Appendix A for progression charts

Instruction will be provided in a setting that emphasizes integration and reinforcement of reading, writing, speaking, listening and mathematics skills across all subjects. In addition, course descriptions or frameworks are provided for each course. These course descriptions meet the requirements of State Board of Education Rules 6A-1.09412 and 6A-1.09441. District-adopted textbooks and/or instructional materials are provided for all schools. School credit is not awarded for any course not supported by a curriculum description/framework provided by the School District. [Florida Statute § 1006.28(1)(a)}.

The schools offer a wide range of courses in all disciplines. Courses are provided to meet the needs of

all students [Florida Statute § 1003.42 (1)]. Courses may be year- long or a semester in length. With the exception of certain dual enrollment courses, one- half (½) credit is awarded for passing a semester in each course. Additionally, schools may offer curriculum that are integrated or stand alone. No credit is awarded solely on the basis of participation in extracurricular activities.

## A. SPECIAL PROGRAMS

All students in the Hernando County School District are eligible for consideration and participation in all special programs. Any student who requests and is granted special attendance to a school for a special program shall be responsible for his/her own transportation and must maintain satisfactory academic performance, attendance and behavior. A student who is not progressing or does not meet the guidelines for the program or withdraws from the program will be required to return to his/her zoned school.

**Note:** Students who are required to return to his/her zoned school for any reason must refer to the Athletic Handbook for rules governing future participation.

1. CAPE Digital Tools Certificates (CAPE) – Elementary and middle schools may offer curriculum that result in attainment of CAPE Digital Tool Certificates. The curriculum targets skills to include digital skills that are necessary to the student's academic work and skills the student may need in future employment (Florida Statute § 1003.4203). The skills must include, but are not limited to: word processing; spreadsheets; presentations, including sound, motion, and color presentations; digital arts; cybersecurity; and coding. The certificates must be consistent with CAPE industry certifications on the CAPE Industry Certification Funding List.

2. Career and Technical Education (CTE) – Middle and high school students may enroll in courses that are part of an overall program of study designed to prepare students to be successful in the workforce and equip them to make informed decisions about future college and career pathways. CTE offers students opportunities to earn highly valued industry certifications and to develop a multitude of skills while experiencing rigorous curriculum with real world applications. CTE students who complete a Program of Study are eligible for many scholarships, including the Gold Seal Bright Futures Scholarship.

3. Junior Reserve Officers' Training Corp (JROTC) - The Junior Reserve Officer Training Corps (JROTC) is a cooperative between the school district and the military. The program prepares high school students for leadership roles while making them aware of their rights, responsibilities, and privileges as American citizens. This program is conducted at accredited secondary schools throughout the nation, by instructors who are retired Navy, Army, Air Force, Marine Corps, and Coast Guard officers and enlisted personnel. Classroom instruction is augmented throughout the year by community service activities, drill competition, field trips, marksmanship training, and other extra-curricular activities. Cadets are required to participate in civic service, wear a uniform and dress up at least twice a month.

## B. SERVICES

1. English for Speakers of Other Languages (ESOL) (State Board of Education Rules 6A-6.0902, 6A-6.0903; 6A- 6.0904; 6A-6.0908) - Students who are identified as ELLs **must be** provided **equal access** to the general curriculum. The general education standards and benchmarks should be the basis of their curriculum. ELLs are placed in courses based on need and eligibility, regardless of their English language proficiency. The individual student's English Language Learner Plan documents the

student's English Language proficiency level. Instructional strategies are required to ensure the student an equal opportunity to master the general education curriculum. See Hernando County School District's Plan for Services to English Language Learner (ELLs) for a full explanation of services and models.

With appropriate instructional support, strategies, accommodations and adaptations, grades for ELL students should be reflective of the students' academic progress. ELLs should not receive failing grades strictly due to limited English-language proficiency. With instructional support, ELL students should be experiencing some measurable success in grade level content.

ESOL Instruction provided to English Language Learners in the elementary grades who are classified as non-English speakers may be grade by S, N, or U during their first year of receiving ESOL services as determined by the ELL Committee.

2. Students with an Active Section 504 Accommodation Plan (Section 504 of the Rehabilitation Act of 1973, 34 C.F.R. Part 104) - Any alteration to the delivery of instruction or student assignments for a student with an active Section 504 Accommodation Plan is the decision of the Section 504 Team, if it is addressed in the Section 504 Accommodation Plan. Parent(s)/guardian(s) of a student with an active Section 504 Accommodation Plan must be notified of any proposed changes to the Section 504 Accommodation Plan, and must be given the opportunity to provide input on decisions made by the 504 Team. Thus, the individual student's Section 504 Accommodation Plan documents the accommodations and/or modifications that are required to ensure that the student has an equal opportunity to access the general education curriculum.

3. Exceptional Student Education (ESE) - Pursuant to School Board Policy 2460, IEPs for students with disabilities, who are enrolled in an Exceptional Student Education (ESE) program, must specify the specifically designed instruction and related services that are necessary to meet each student's unique needs. See State Board of Education Rule 6A-1.09961 & 6A-6.03028, F.A.C and the ESE Standard Policy & Procedures (SP&P). All students **must** be given access to the general curriculum as defined in relation to their unique needs and abilities and as delineated on each student's IEP. For the majority of these students, the general education standards and benchmarks should be the basis of their curriculum. For some students, modified standards and/or Access Points in one or more content areas may be more appropriate (see State Board of Education Rule 6A-1.09414 for course descriptions).

   In all cases, the IEP Team, which includes the parents, makes special program placements and the educational decisions. The IEP Team develops a statement of measurable annual goals, including benchmarks or short-term objectives related to meeting the student's needs that result from the student's disability. The IEP should enable the student to be involved in and progress in the general curriculum, or for preschool children, as appropriate, to participate in appropriate activities, as well as meeting each of the student's other educational needs that result from the student's disability (State Board of Education Rule 6A-6.03028).

   In particular, the IEP Team should draft benchmarks or short-term objectives for students with disabilities who take alternate assessments aligned to Florida Standards connectors, or any other student with a disability, at the discretion of the IEP Team (State Board of Education Rule 6A-6.03028). The IEP may specify whether *accommodations/**modifications are necessary in the areas of curriculum, instruction, and assessment provided that the accommodations or

modifications do not include modifications to the curriculum descriptions/frameworks or student performance standards. The IEP must be implemented as developed by the IEP Team. The IEP contains an explanation of the extent, if any, to which the student will participate with non-disabled students in the general education class (SP&P 95-103).

A student with a disability may only be removed from the general education environment if the nature and/or severity of the disability is such that education in general education classes with the use of supplementary aids and services cannot be achieved satisfactorily. (SP& P 108-168).

The IEP for each student with a disability must include during the student's eighth (8th)- grade year or during the school year of the student's fourteenth (14th) birthday, whichever comes first, a statement of which course of study the student is pursuing (State Board of Education Rule 6A-6. 03028). Beginning by the student's sixteenth (16th) birthday (or younger, if determined appropriate by the IEP team), the IEP must include a statement of needed transition services for the student including, if appropriate, a statement of the interagency responsibilities or any needed linkages. The School District must invite the student to that meeting, as well as any other agency representative necessary or helpful to assist in the student's post-secondary transition. Consent from a parent or the student that has reached the age of majority is required in order to invite an agency representative to attend (State Board of Education Rule 6A-6.03028).

Programs for students with disabilities are defined by the diploma options identified in each student's Individualized Education Plan (IEP).

**Accommodations are changes that can be made to the way students learn and how they are tested. They describe changes in format, response, setting, timing or scheduling that do not alter the curriculum or test in any significant way. Accommodations include changes made to the environment and /or teacher behavior, which supports a student's learning, such as teaching methods and materials, classroom assignments and tests, learning environment, strategies, time demands, and schedules.*
*** Modifications to the curriculum are generally used in coordination with an assessment that is compatible with the modified expectations. Grading systems that should be used for students using curriculum modifications should reflect the student's expected level of performance based on modified Access Points/Florida Standards and the functional level on which the student is working on. For students who participate in a modified curriculum, the IEP team should determine that it is most appropriate to use grading procedures that reflect the student's expected level of performance in relation to progress toward pre-established learning criteria, which would be the Access Points/Florida Standards . In this case, it is essential that all members of the IEP team, including the student and parent(s), have a clear understanding of how the student will be graded.*

4. Gifted Education (State Board of Education Rule 6A-6.030191) - Students identified as gifted under State Board of Education Rule 6A-6.030191 and the Hernando County School District Exceptional Student Education Policies and Procedures (SP&P) have an Education Plan (EP) that outlines goals, strengths and weaknesses, and that provides direction for the instructional program. The instructional program includes advanced-level content, acceleration and enrichment that address the student's special abilities and interests.

   Curriculum options include an effective and differentiated curriculum designed to enhance the

abilities of the gifted students to ensure that each individual student progresses in the curriculum to the maximum extent possible. The curriculum includes, but is not limited to, opportunities for problem solving, critical thinking, problem-based learning, and application of knowledge and skills. Curriculum for each student is driven by the student's EP focusing on the performance levels of the student and needs for developing further skills and abilities, recognizing opportunities to extend the present program through appropriate scaffolding for gifted students. The curriculum for the gifted student includes access to the general curriculum (Florida Standards) with emphasis on what the EP team determines will offer opportunities for growth for the gifted learner based on the student's strengths and present level of performance.

5. Home Education - A home education program is sequentially progressive instruction of a student directed by his/her parent(s) or guardian(s). The parent shall notify the Superintendent or designee of their intent to establish and maintain a home education program. The parent(s)/guardian(s) of each registered home education student shall maintain a portfolio of records and materials. The portfolio shall consist of the following:
    a. A log of educational activities that is made contemporaneously with the instruction and that designates by title any reading materials used.
    b. Samples of any writings, worksheets, workbooks, or creative materials used or developed by the student.

    Registered home education students may also take a partial or full schedule with Hernando eSchool, and may participate in interscholastic extracurricular student activities in accordance with the provisions of Florida Statute §. 1006.15. The district may permit the enrollment of a registered home education student in a specified course at his/her zoned school provided the school adheres to class size. The Supervisor of Choice must authorize the enrollment.

**Note:** The parent(s)/guardian(s) of a home education student is responsible for submitting an annual evaluation in accordance with *Florida Statute* § *1002.41*. The school district of Hernando County does not send reminder notices prior to the due date.

## C. ACCELERATION MECHANISMS (Florida Statute § 1003.429)

At the beginning of each school year, students and parents/guardians are notified during orientation of the opportunities and benefits of mechanisms that result in acceleration through high school and/or college [Florida Statute §1003.02(1); Florida Statute § 1003.429; Florida Statute § 1008.25]:

- **Whole grade and during the year promotion,**
- **subject matter acceleration,**
- **virtual instruction,**
- **Advanced Placement (AP), International Baccalaureate (IB), Credit Acceleration (CAP), Dual Enrollment (DE), Advanced International Certificate of Education (AICE),**
- **College Level Examination Program (CLEP) - credit by Exam**
- **Early College Admission and Collegiate High School Instruction (CHS)**
- **Career and Professional Education**

In accordance with the **Academically Challenging Curriculum to Enhance Learning (ACCEL)** (Florida Statute § 1002.3105), students wishing to participate in any of the accelerated mechanism options will need to meet with their Certified School Counselor to review eligibility requirements. Participation in ACCEL options that result in whole-grade promotion, during the year promotion, subject-matter acceleration, and virtual instruction in higher grade level subjects will require a **District Performance Contract (SO-SS-181)**. The performance contracts will require compliance with minimum course grade,

attendance, conduct, and any other requirements which may include participation in extracurricular activities, educational outings, field trips, interscholastic competitions, and other activities related to the ACCEL option selected.

**Monitoring Expectations**
Failure to maintain the minimum course grade or GPA may result in a schedule change. In determining academic progress, all student work will be reviewed by the school's administrative team overseeing the subject area/grade level. Final determination is within the principal or designee authority and notification will be made to the student's parent/guardian. Course grades earned and posted to the report card will remain part of the student's academic record.

**Note**: A student's application for participating in the District's Controlled Choice Plan may be rescinded if he/she changes the course/program of study (i.e., CTE, IB, etc) that was the basis for admission to the requested school. Refer to the Control Choice Plan

1. Elementary School Level
   Factors to be considered for the acceleration of elementary students:
   a. A record of outstanding (90-100%) academic progress is evident on the student's cumulative record
   b. The student has a minimum number of absences
   c. Current school year indicate outstanding (90-100%) performance on assignments based on Florida Standards in language arts, science and mathematics.
   d. Standardized and district approved screening and assessment scores reveal achievement above grade level
   e. Samples of the student's work indicate superior performance at or above grade level
   f. MTSS Team minutes indicate that other options of advancement have not met the student's needs (i.e. Quest, differentiated instruction, specific subject area advancement, virtual instruction options).
      * One or more years above grade level for students in grades K-5

2. Middle School Level
   Factors to be considered when enrolling in high school courses at the middle school level include:
   a. The impact on the student's GPA and subsequent graduating class ranking
   b. State University and College admission requirements
   c. The grades earned will remain a part of the student's middle and high school academic record
   d. Maturity levels among other students in the high school courses
   e. Course content and course performance expectations

## Acceleration Options

1. Honors Courses – courses that provide students access to accelerated curriculum. Students who have demonstrated high achievement, interest, and/or potential in one or more academic areas may be ready to take advanced classes.
   Placement will be based on:
   a. The student's cumulative grade records indicating outstanding (90-100%) academic progress in language arts, science and mathematics based on Florida Standards
   b. Standardized and district approved screening and assessment scores revealing

achievement above grade level

c. Samples of the student's work indicating superior performance at or above grade level
d. Teacher recommendation
e. The student having a minimum number of absences during the previous year

2. Advanced International Certificate of Education (AICE) - The AICE program is administered by the University of Cambridge Local Examinations Syndicate and is available to eligible secondary students. The State Board of Education and the Board of Governors shall specify in the statewide articulation agreement cutoff scores and AICE examinations that will be used to grant postsecondary credit at community colleges and universities. Students will be awarded a maximum of 30 semester credit hours. Students shall be exempt from payment of any fees for administration of the examination regardless of whether or not the student achieves a passing score on the examination [Florida Statute § 1007.27 (8)]. **(See the (FCCD) for additional information)**. Since the assessment dates are set by the University of Cambridge Local Examinations Syndicate, students who fail to report for the exam will receive a notice of obligation for the cost of the exam(s). For additional information contact the AICE coordinator at the school. Students who attend the AICE school through the School Choice process must enroll at their zoned high school if they are exited from the AICE program. Students who exit the AICE program must meet all state of Florida graduation requirements in order to earn a Standard Diploma.

3. Advanced Placement (AP) - the enrollment of an eligible secondary student in a course offered by the Advanced Placement Program administered by the College Board. The postsecondary institution **may** award college credit to students who score a minimum of 3 on a 5- point scale on the corresponding AP exam (F.S. 1007.27). Students shall be exempt from any fees for administration of the examination regardless of whether or not the student achieves a passing score on the examination [Florida Statute § 1007.27 (6)]. **Refer to the Florida Course Code Directory (FCCD) for additional information.** Since the assessment dates are set by the College Board, students who fail to report for the exam will receive a notice of obligation for the cost of the exam(s). In addition, the student may be restricted from further enrollment in Advanced Placement classes. Furthermore, students who enroll in semester long AP classes such as AP U.S. Government, AP Comparative Government, AP Microeconomics, or AP Macroeconomics must complete the entire course and sequence of classes as prescribed by school (ie- AP Microeconomics in the 1st semester and AP Macroeconomics in the 2nd semester). Students who request withdrawal from an AP class, either yearlong or semester, before the November exam order deadline, but must remain the class for the remainder of the 1st semester, will sign a waiver that releases the school from ordering an AP exam for that student. Students who are withdrawn from an AP class, either semester or year long, upon student request after the November AP exam order deadline, but before the March AP exam confirmation deadline, will incur a $40 per exam cancellation fee. Students who are withdrawn from an AP class upon student request after the March AP exam confirmation deadline, or fails to sit for the exam(s), will incur a $94 fee per exam. Withdrawn students may opt to challenge the corresponding exam(s) for the course from which they were withdrawn by paying the AP examination fee by the March exam order deadline. These students should contact the AP coordinator of their zoned high school to make arrangements for exam order, payment, and test administration.

**Note: Students who complete the course successfully but do not take the AP Exam will receive honors-level credit.**

A Home Education student wishing to sit for an AP exam at his/her zoned school must pay for the

cost of purchasing the exam in advance at the school. The exam will not be ordered unless payment is received by the school's deadline to order the exam. Please contact the zoned school for information on the cost and deadline.

4. Career and Professional Education (CAPE) - is an initiative to prepare students for post-secondary education and the workplace. High schools in the district offer a variety of Career and Technical Academies that prepare students for employment in specific occupations, many of which are high skill, high wage occupations. These job-preparatory courses do not stand alone but are part of a 3-4 year planned program of study leading to occupational proficiency and program completion. Once a student begins a program of study, he/she may not divert from that program unless they receive administrative approval **(See Appendix B).** To learn more about the different Academies speak with your Certified School counselor or visit the district's website to learn more about the Programs of Study for each of the academies and frameworks. In addition, students have the opportunity to earn one or more of the following:
    a. Industry -recognized credential or certificate, measured by an industry assessment
    b. Dual or concurrent credit, putting students on a fast track to an industry-recognized certification or licensure and postsecondary certificate or degree
    c. Course substitution credit for some mathematics and/or science courses
    d. Florida Bright Futures Vocational Gold Seal Vocational Scholar and Gold Seal CAPE Scholar Scholarship
    e. Meeting the online course requirement

    A list of the Gold Standards Industry Certification aligned to Associate in Applied Science (AAS)/Associate in Science (AS) degrees can be viewed on the district's website.

    The administration of the written exams must be in accordance with the test administration procedures specified by the certifying agency, district procedures, and State Rule 6A-6.0573 which states the following:
        i. The exams are third-party developed,
        ii. Scored by the certifying agency,
        iii. Given in a proctored testing environment (not by the individual providing the direct instruction),
        iv. Administered to each student no more than three times during the academic year,
        v. A minimum of twenty-one (21) calendar days between test administrations.
        vi. A student who successfully passes the industry exam is not eligible to retake the exam.

5. Collegiate High School - another form of Dual Enrollment. Eligible students may have access to postsecondary coursework during grades 11 and 12 that would enable them to accumulate a minimum of 30 college credit hours during the fall and spring semesters of an academic year at a Florida College System institution. Requirements of the contract for the collegiate high school program include a student performance contract. The following table contains a list of differences between the Collegiate and the traditional Dual Enrollment programs.

| Dual Enrollment (DE) | Collegiate High School (CHS) |
|---|---|

| | |
|---|---|
| Eligible secondary students with college ready scores in all subsections (provision for up to 12 credits for non-ready math scores) | Eligible 11th – 12th graders with college ready scores in all subsections |
| Application deadline – last day prior to the start of the term (SAR-57) | Application deadline – March 1 for Fall term (SAR-88) |
| Course access based on availability | Guaranteed priority courses access |
| Registration on designated dates | Registration with regular PHSC students |
| Credit load of 0-16 credits per term | Credit load of 12-16 credits per term |
| Attend classes on a high school and/or approved post-secondary | All classes on a PHSC campus |
| N/A | Academic Contract |
| Withdrawal with restrictions on the dropped course | Withdrawal with restrictions on the dropped course. Student exits program |
| Restrictions on the failed courses | Restrictions on the failed courses. Student exits program if under 12 cr. |
| Can complete their AA, AS | Can complete their AA, AS, and may choose **one of the six Industry Certification Programs of Study** |
| Eligible to participate in social events, honors and graduation ceremonies with their cohort | Eligible to participate in social events, honors and graduation ceremonies with their cohort |

**(Refer to the Dual Enrollment Articulation Agreement and Dual Enrollment handbook for additional information)**
https://admissions.phsc.edu/start/high-school/dual-enroll

6. Credit Acceleration (CAP) – allows a secondary student to earn high school credit if the student earns a specified score on the corresponding standardized EOC assessment (Algebra 1, Geometry, Biology, and US History), AP and College Level Examination Program (CLEP) exams whether the student is enrolled in the course or has not completed the course or failed the course in the year the student passed the EOC. A student who has failed the course, but earned credit as a result of scoring Level 3 or above on the EOC, will still need to participate in the Grade Forgiveness program to forgive the failed grade and repair his/her GPA. Students cannot use concordant scores from ACT/SAT/PERT to earn high school credit under this policy. The Certified School Counselor must document advisement of the risk and consequences related to meeting graduation requirements (F.S. 1003.4295). ***The student must notify the Certified School Counselor by the end of the first semester to participate in CAP and pay the AP or CLEP examination fee. NCAA does not recognize course credit by exam. Therefore, the student will need to enroll and complete the course to meet eligibility.***
   Note: Credit earned for Advanced International Certificate of Education, Advanced Placement, Dual Enrollment and International Baccalaureate courses via **CLEP, P/F and S/U courses are not included in the calculation of the student's GPA.** These earned credits do not receive weighted value (quality points).

7. Dual Enrollment (DE) – an acceleration program that allows high school students to simultaneously earn credit toward high school completion and an associate or baccalaureate degree or career certificate at a Florida public institution [Florida Statute § 1007.271 (1)]. Students in grades 6-12 who are eligible for dual enrollment shall be permitted to enroll in dual enrollment courses during school hours, and after school hours [Florida Statute §1007.271(2)]. The district uses the Florida Department of Education Dual Enrollment Course – High School Subject Area Equivalency List to award high school credit. Any course not listed will be awarded 0.5 high school elective credits. **(Refer to the Dual Enrollment Articulation Agreement and handbook for additional information).**

**For more information visit PHSC website**

**Note**: Middle grades students who elect to participate in college/university summer programs with which the district does not have an articulation agreement will NOT receive high school credit.

8. Early Career / Early Admission to College [Florida Statute § 1007.271(5)] – a form of dual enrollment and a public educational choice option. High school students may enroll at PHSC full time upon submission of a completed Application for Admission. Credit earned applies toward high school graduation and college credit. Students who apply for early admission to college **must meet with their high school counselor to ensure that the course selections articulate into high school courses required for graduation.** The following table contains a list of differences between the traditional dual enrollment and the Early College Admission programs. [Florida Statute § 1007.27 (5); Florida Statute§ 1002.20 (6)(a)]

| Dual Enrollment (DE) | Early College Admission |
|---|---|
| Eligible secondary students with college ready scores in all subsections (provision for up to 12 credits for non-ready math scores) | Eligible secondary students with college ready scores in all subsections |
| Application deadline – last day prior to the start of the term (SAR-57) | Application deadline – last day prior to the start of the term (SAR-57) |
| Course access based on availability | Guaranteed priority courses access |
| Registration on designated dates | Registration with regular PHSC students |
| Credit load of 0-16 credits per term | Credit load of 12-16 credits per term |
| Attend classes on a high school and/or approved post-secondary | All classes on a PHSC campus |
| N/A | N/A |
| Withdrawal with restrictions on the dropped course | Withdrawal with restrictions |
| Restrictions on the failed courses | Restrictions on the failed courses |
| Eligible to participate in social events, honors and graduation ceremonies with their cohort | Eligible to participate in social events, honors and graduation ceremonies with their cohort |

Students may select colleges or universities other than those that have inter-institutional agreements with the Hernando County School District. However, the parent(s)/guardian(s) and/or student will be responsible for payment of tuition/fees. All other statutory rights and privileges will be afforded these students as those under dual enrollment agreements [Florida Statute § 1007.27(5)].

Registered home education students may participate in early admission. Students should contact the postsecondary institution for specifics. Home education students incur no tuition costs, but are responsible for textbook costs [Florida Statute § 1007.271 (14)].

9. International Baccalaureate (IB) - The IB program is administered by the IB office and is available to eligible secondary students. The State Board of Education and the Board of Governors shall specify in the statewide articulation agreement cutoff scores and IB examinations that will be used to grant postsecondary credit at community colleges and universities. Students will be awarded a maximum of 30 semester credit hours. Students shall be exempt from payment of any fees for administration of the examination regardless of whether or not the student achieves a passing score on the examination [Florida Statute § 1007.27 (8)]. **(See the (FCCD) for additional information).** Since the assessment dates are set by the International Baccalaureate organization,

students who fail to report for the exam will receive a notice of obligation for the cost of the exam(s). For additional information contact the IB coordinator at the school**.**

**Students who attend the IB/AICE schools through the School Choice process ~~must~~ will enroll at their zoned high school the following semester if they are exited from the IB/AICE programs. Students who exit the IB/AICE programs must meet all state of Florida graduation requirements in order to earn a Standard Diploma or any other diploma options offered at the zoned schools.**

Commented [JM19]: Added language

10. Virtual Instruction Programs (VIP) - Provides instruction in an interactive environment created by using technology where the student and a highly-qualified teacher in the subject area are separated by space or time or both (Florida Statute § 1002.45). Students enrolled in an online course as part of the regular school day schedule are provided access to an appropriate and supervised classroom or lab at their zoned school or lab with computer and internet access so that they may complete the online course on campus during the specified scheduled class period. Students may also work from home after or before school hours just as they do when completing homework.

    The Hernando County School District provides K-12 virtual instruction through its Hernando *e*School Program as authorized by Florida Statute § 1002.45. Secondary students that meet the Hernando *e*School enrollment criteria to enroll in virtual courses may enroll with Hernando *e*School.

    Hernando *e*School will enroll students through age 19. The student's age on the date of the course enrollment may not be older than 19 (we cannot enroll students once they turn 20). For the purposes of this policy, "date of course enrollment" refers to the date on which a complete registration or course request for the course segment is made. Students must complete all coursework, including final exam, before their 21st birthday.

    A student who has been identified under Rule: 6A-6.03011 – Exceptional Student Education Eligibility for Students with Intellectual Disabilities through Rule: 6A-6.0361 – Contractual agreements with Nonpublic Schools and Residential Facilities, has an Individual Education Plan (IEP) in place and has not earned a standard diploma will remain eligible for educational services through the end of the semester in which they become 22 years old.

    **Note:** Since Hernando *e*School is a franchise of FLVS, when registering for an online course, students will be scheduled through Hernando *e*School as priority.

    **a. Virtual Course Participation Criteria and Guidelines**

    A student will not be denied access to virtual instruction unless it is not educationally sound based on the student's academic history and goals. The principals or designee are responsible for making proper placement and may deny a request when not appropriate.

    To ensure a safe learning environment and adherence to room occupancy limits, when assigning students to a learning lab, a student's grade level classification will be the first criteria considered. Students in grade 8 or 12 who are course or credit deficient will be given priority placement. Next will be students having a plan of study that includes acceleration.
    Continued participation in online courses with Hernando *e*School and FLVS can only be approved for students that meet the following criteria:

    i. Consideration for an online course should include the student's success level in a text-rich environment.
    ii. Student must comply with log-in requirements, completion of lessons, assignments and test on a regular basis or as outlined in the course syllabus

iii. Students must have no more than two (2) previous attempts with online courses that were not completed successfully. **Students in the eleventh and twelfth grade who do not meet the above criteria and are in need of one online course to meet the graduation requirements may be enrolled in a one semester online elective course.**

iv. Exceptional Education students with an Individual Education Plan (IEP) will need to have a staffing conducted at their zoned schools prior to enrollment in virtual courses to ensure IEP compliance. If a student has a 504 plan, the 504 plan must be in date compliance prior to enrolling in eSchool classes.

**Note:** School administrators may request an independent review due to extenuating circumstances.

**b. Virtual Course Participation Expectations**

i. A fifth or eighth grade student choosing to use virtual instruction as an acceleration mechanism during the school year or summer, must complete all virtual coursework with passing grades before the start of the school year in order to be placed in the next core sequential course. ACCEL contract must be used.

ii. Students enrolled in an online course as part of their regular school schedule will be dropped from the course if they are not making progress. **Progress is defined as having completed and passed at least 20% of the course work within 14 days and consistently submitting 3-5 assignments per week. (Students are expected to make approximately 6% progress per week per course.)** Staff assigned to supervise virtual learning labs are encouraged to monitor student progress and report concerns to the counselor and or administrator.

iii. Students enrolled in an online course in addition to their regular school schedule may need to consider class load in order not to jeopardize course grade. Upon completion of an online course, students may be enrolled in an additional course.

iv. Registered home education students that meet Hernando *e*School's course enrollment criteria may take a partial or full schedule with Hernando *e*School in accordance with Florida Statute § 1002.37 and 1002.41. The Home Education Office must provide verification of active status and compliance for all registered home education students who enroll in online courses as outlined in the District's Florida Virtual (FLVS) agreement.

v. All students, including home education students, enrolled in a course with an End of Course (EOC) requirement must participate in the administration for a final grade to be issued. The law prohibits any individual from knowingly and willfully taking an online course or examination on behalf of another person for compensation. Any individual that violates this provision commits a misdemeanor of the second degree. Students will sit for the statewide assessment that closest aligns with the near completion (at or about 80% complete) of their course.

**Note:** Students entering the ninth grade in 2011-2012 and thereafter are required to take at least one **ENTIRE** (semester or yearlong) online course in order to meet high school graduation requirements (Florida Statute § 1003.4282). The requirement does not apply to a student on the 18 credit Standard Diploma option or an out-of-state transfer student who has one (1) academic year or less remaining in high school (Florida Statute § 1003.4282, Florida Statute § 1002.3105). The statute also provides for other options to meet the online course requirement. Refer to the Promotion/Graduation Requirement section.

## D. ACADEMIC SUPPORT

Each student's progression from one grade to another is determined, in part, by satisfactory performance in English Language Arts, Science, Social Studies, and Mathematics. All students in grades K-~~8~~ 5 and students in intensive math and reading courses in grades 6-8 will be administered the iReady Diagnostic Assessment two to three times per year in Mathematics and ELA. This progress monitoring data will be used to determine the student's instructional level. A student who does not meet district performance standards, or who scores below achievement Level 3 on the English Language Arts (ELA) FSA and/or, the math FSA must receive remediation and have a progress monitoring plan. The plan may be either a federally required student plan such as IEP, a school wide system of progress monitoring for all students or an individualized progress monitoring plan. The specific diagnosed academic needs to be remediated must be identified and strategies must be put in place to meet the student's needs. Monitoring and re-evaluation activities must be employed and will be overseen by the MTSS Team. The team is comprised of the principal, school counselor, teacher and other school and district officials. (Florida Statute § 1008.25).

**Commented [JM20]:** Change language to be specific to K-5 and 6-8

When an ESE student is determined to be performing below grade level in language arts, mathematics, and/or science, the IEP Team may be convened to review the IEP. The student's IEP must address all of the student's educational needs including the student's below grade level performance. The IEP Team may consider a Progress Monitoring Plan to address the student's educational need in language arts, mathematics, and/or science

At the elementary level, the academic support plan must emphasize reading proficiency in kindergarten through grade 3 and provide targeted instructional support for students with identified deficiencies in Language Arts, mathematics, science, and social studies. The results of evaluations used to monitor a student's progress in grades K-12 must be provided to the student's teacher in a timely manner and as otherwise required by law. In addition, evaluation results must be provided to the student's parent in a timely manner. When available, instructional personnel must be provided with information on student achievement of standards and benchmarks in order to improve instruction. In accordance with Florida Statute § 1008.25(3)(a)(b), remedial and supplemental (academic) instructional resources must be allocated to students in the following priority:

- students who are deficient in reading in kindergarten through 3rd grade; and
- students who fail to meet performance levels required for promotion.

~~The Florida Kindergarten Readiness Screener (FLKRS)~~ F.A.S.T. Star Early Literacy will be used to identify kindergarten students who do not meet readiness expectations. Specific strategies will be identified to address the developmental needs of each student with indicated weaknesses.

**Commented [JM21]:** FAST Star Early Literacy

1. K-5 Reading Remediation - Any elementary student who exhibits a substantial deficiency in reading based upon locally determined or statewide assessments or through teacher observations, must be given intensive reading instruction, immediately following the identification of the reading deficiency. F.S. 1008.25(5)(a)

   Students who exhibit a substantial deficiency in reading must be provided with additional diagnostic assessments to determine the nature of the student's difficulty, the areas of academic need, and strategies for appropriate intervention and instruction. Schools must progress monitor students with a reading deficiency a minimum of three (3) times per year. This includes a baseline, midyear, and an end of the year assessment.

Any elementary student who exhibits a substantial deficiency in reading based upon screening, diagnostic, progress monitoring, or assessment data; statewide assessments; or teacher observations, must be provided intensive, explicit, systematic, and multisensory reading interventions immediately following the identification of a reading deficiency. Immediate intensive intervention (iii) must be provided three (3) times per week for all students who have been identified with a reading deficiency. This intervention must be in addition to or as an extension of the ninety (90) minute reading block in a smaller group size setting or one-on-one. Pursuant to Florida Board of Education Rule 6A-6.054(1)(b), the student must continue to be provided with intensive reading instruction until the reading deficiency is remedied.

2. K-3 Reading Deficiency and Parental Notification - Pursuant to Florida Statutes §§ 1002.20(11) and 1008.25(5)(c)1, the parent(s) of any Grade K-3 student who exhibits a deficiency in reading, must be **immediately notified in writing,** shall be consulted in the development of a plan, as described in s. 1008.25(4)(b), and shall be informed that the student will be given intensive reading instruction until the deficiency is corrected. **Principals will make such notification immediately following the administration of diagnostic assessments and/or quarterly reports indicating below level performance.** In addition to informing the parents that their child has been identified as having a substantial deficiency in reading (per Florida Statute § 1008.25(5)(c)), the following information must be provided:

    a. a description, understandable to the parent(s), of the exact nature of the difficulty in learning and lack of achievement in reading [Florida Statute § 1002.20(11)];
    b. a description of the proposed supplemental instructional services and supports that will be provided to the student that are designed to remediate the identified area of reading deficiency (Florida Statute § 1008.25(5)(c)3);
    c. a description of the current services that are provided to the student (Florida Statute § 1008.25(5)(c)2);
    d. the District's specific criteria and policies for midyear promotion, which means promotion at any time during the year of retention once the student has demonstrated ability to read on grade level [Florida Statute § 1008.25(5)(c)8];
    e. strategies for parent(s) to use in helping their child succeed in reading proficiency [Florida Statute §1008.25(5)(c)5];
    f. the District's specific criteria and policies for a portfolio and the evidence required for a student to demonstrate mastery of Florida's academic standards for English Language Arts;
    g. that if the child's reading deficiency if not remediated by the end of Grade 3, the child must be retained unless he or she is exempt from mandatory retention for good cause;
    h. that the statewide, standardized English Language Arts assessment is not the sole determiner of promotion and that additional evaluation, portfolio reviews, and assessments are available to the child to assist parents and the school district in knowing when a child is reading at or above grade level and reading for promotion; and
    **i. the district's specific criteria and policies for a portfolio and evidence required for a student to demonstrate mastery of Florida's academic standards for English Language Arts. A parent of a 3rd Grade student who is identified anytime during the year as being at risk of retention may request that the school immediately begin collecting evidence for a portfolio.** [Florida Statute §1008.25(5)(c)7]

3. Intensive Instruction Services for Retained Grade 3 Students

Grade 3 students retained for reading must be provided with intensive instructional services and supports that include intensive interventions in the areas of reading deficiency. The specific areas of reading must be identified using a valid and reliable diagnostic assessment. This intensive intervention must include effective instructional strategies, a minimum of 90 minutes of daily uninterrupted reading instruction, an additional 30 minutes of daily intensive immediate intervention, the opportunity to participate in the District's *3rd-Grade Summer Reading Camp*, and appropriate teaching methodologies necessary to assist those students in becoming successful readers, able to read at or above grade level, and be ready for promotion to the next grade. [Florida Statute § 1008.25(7)(a)(b)1) ]

**Retained third grade students, including students participating in the school district's summer reading camp will be provided with a highly effective teacher as determined by the teacher's performance evaluation (F.S. 1012.34), and beginning July 1, 2021, the teacher must also be certified or endorsed in reading (F.S. 1008.25(7)(b)(3)).**

Other strategies prescribed by the District may include but not be limited to the following:

- small group instruction;
- integration of science and social studies content within the 90-minute block;
- reduced teacher-student ratios;
- more frequent progress monitoring;
- tutoring or mentoring;
- extended school day, week, or year.

**F.S.1008.25(7)(b)(4)(a-e) requires each school to establish, when applicable, an intensive reading acceleration course (IAC) for any student retained in third grade who was previously retained in kindergarten, grade 1, or grade 2.** The intensive reading acceleration course must provide the following:

a) Reduced teacher-student ratios,
b) Uninterrupted reading instruction for the majority of student contact time each day and opportunities to master fourth grade standards adopted by the State Board of Education in other core subject areas through content-rich texts.
c) Small group instruction
d) The use of explicit, systematic, and multisensory reading interventions, including intensive language, phonics, and vocabulary instruction, and use of a speech-language therapist if necessary, that have proven results in accelerating student reading achievement within the same school year.
e) A read-at-home plan.

Grade 3 students retained for reading must have a highly effective teacher as determined by the teacher's performance evaluation. [Florida Statute § 1012.34] **Beginning July 1st, 2021, the teacher must be reading certified or endorsed. [Florida Statute § 1008.25(7)(b)(3)]**

4. K-5 Writing Remediation - Students in Grades K-5 who exhibit a substantial deficiency in writing based upon locally determined or statewide assessments or through teacher observations, must receive remediation in one of the following ways:
    - small group instruction, based on identified student needs; and/or

- one-on-one instruction, based on identified student needs

5. K-5 Mathematics Remediation - Students in Grades K-5 who are identified as being considerably or substantially below grade level in Kindergarten through Grade 2, or Level 1 or Level 2 in Grades 3-5, must receive remediation in one of the following ways:
    1. remediation in a before or after school tutorial program;
    2. small group instruction, based on documented student deficiencies;
    3. one-on-one instruction, based on documented student deficiencies; and/or
    4. computer software programs that work on fluency in basic skills (when appropriate).

6. Scheduling – Extra instructional time programs may be designed to provide remedial instruction for students. This may include Saturday classes, transitional, after school programs, summer programs or additional instructional time during the school day. As authorized by Florida Statute § 1008.22, the district provides academic support in English Language Arts and mathematics for those students identified as having deficiencies in content knowledge and skills based on teacher/principal recommendation, norm-referenced tests, Florida Standards Assessment (FSA)**/Florida Assessment of Student Thinking (F.A.S.T.)** for English Language Arts (ELA) and Mathematics, and school-selected ELA and mathematics tests. Student placement will be as follows:

| Intensive Instruction Scheduling | |
|---|---|
| English Language Arts | All students scoring at Level 1-2 |
| | All students scoring a Level 1 or 2 must be placed with a teacher who is reading certified or endorsed. |
| Mathematics | All students scoring at Level 1 |
| | Students scoring at Level 2 may receive academic support in the content area classrooms |

7. Curriculum - The district provides schools with research-based curriculum for intensive instruction in print and digital form. All students in intensive classrooms will utilize the district-wide adopted intensive English Language Arts and Mathematics curriculum to provide direct and explicit instruction by trained teachers.

8. Progress Monitoring - Schools will engage in a systematic review of multiple data points to make data-driven instructional decisions that answer such questions as "what do we see?" or "now what do we do?" Such data points may include but are not limited to: mid-quarter and quarterly classroom grades, common formative and quarterly assessments, and pre-/post-assessment embedded into the intervention curriculum.

9. Progress Monitoring Plan - Academic support shall be provided through the implementation of an individual Progress Monitoring Plan (PMP) developed in consultation with parent(s)/guardian(s). The plan is intended to provide the school district and the school with flexibility in meeting the academic needs of the student. A student who is not meeting the school district or state's requirements for proficiency shall be covered by one of the following Individual Student Plans:
    a. A federally-required student plan such as Individualized Education Plan (IEP), Section 504, ELL Plan
    b. A school-wide system of progress monitoring for all students, or
    c. An individualized Progress Monitoring Plan

    **See Appendix C for more detail.**

Each plan **must** outline a strategic or intensive academic support program in the area(s) of weakness designed to assist the student in meeting state and/or district expectations for proficiency. It is the responsibility of the teacher and the principal to ensure that the PMP is substantive, activities and resources are research-based, and that the outlined instructional and support services are provided. Listed below are the steps for developing and implementing the PMP in consultation with the student's parent (Florida Statute § 1008.25):

**Step 1** MTSS problem solving and academic support will occur as soon as possible after a student has been identified as needing academic support beyond the core instruction. Parents should be involved throughout the tiered levels of support to remain informed and provide input. If the student identification occurs during the fourth marking period, the MTSS problem solving process will begin and interventions will be put in place and continued the following school year.

**Step 2:** Additional diagnostic assessments to determine the nature of the student's difficulty, areas of academic need, and strategies for appropriate intervention. Diagnostic assessments may include teacher assessment, placement tests and /or diagnostic software results.

**Step 3:** Data from the additional assessments are to be used to formulate the student's PMP. The PMP should clearly identify:

- the specifically diagnosed identified problem --either academic/behavior
- the scientific, research-based intervention to be implemented
- how, when, how often, by whom, and how long strategic or intensive instruction is to be provided, and
- the monitoring and reevaluation activities to be implemented

**Step 4:** At the conclusion of the school year, appropriate teacher(s) of the student on a PMP are to make recommendations regarding the student's educational program for the following year.

**Note:** The PMP must be in place and implementation begun for students including those who are transferred into the school district within 45 calendar days of being identified as needing academic support.

## E. ACADEMIC SUPPORT PROGRAMS

1. Extended School Year (ESY) Program

   a. English Language Learners (ELLs) - The purpose of Extended School Year (ESY) services for English Language Learners (ELL) is to provide beginning and some intermediate English speakers with the opportunity to develop their oral language. This is accomplished through content related instruction in a non-threatening environment that promotes the use of oral English. In order to be eligible for ESY, placement on the student's individual ELL Plan must show that additional English oral language development is needed.

   b. ESE-Eligible Students -- Extended School Year (ESY) services means specially designed instruction and related services that are provided to an ESE-eligible student beyond the normal school year of the School District, in accordance with the student's IEP. ESY services must meet state educational standards. ESY services are always at no cost to the parent.
   At least annually, an IEP Team for each ESE-eligible student must consider whether ESY services are necessary for the provision of a Free Appropriate Public Education (FAPE) to the student. ESY services must be provided if a student's IEP team determines, on an individual basis, that the services are necessary for the provision of FAPE to the student.

The School District may not limit ESY to particular categories of disability or unilaterally limit the type, amount, or duration of those services [State Board of Education Rule 6A- 6.03028(3)(g) (11)].

2. Intensive Camp Program - Intensive Program or "Boot Camps" are designed to provide students who did not meet the satisfactory level on the ELA and/or Algebra 1 statewide assessments additional practice to improve proficiency and success on the next administration of the assessment. Students may participate in the district and/or school sponsored after school and/or summer intensive programs to work on necessary skills and problematic areas prior to re-taking the statewide assessment.

3. Summer School (seniors) - A student must successfully complete coursework to earn the required 18 or 24 high school credits, have a 2.0 GPA, and meet all state assessment requirements to earn a standard high school diploma. The purpose of the extended summer school for grade 12 is to provide the student with the opportunity to master the essential elements of incomplete/failed courses (maximum of two courses) and to ensure on-time graduation. The student may exit upon completing the required coursework.

## F. ALTERNATIVE PROGRAMS

Alternative Education program refers to programs or services designed to meet the needs of students who may otherwise be unsuccessful in traditional environments and provide multiple paths to graduation. The School District provides academic support to students identified as not meeting district-established performance standards and the specified performance levels as measured by district indicators and state assessments. All students not meeting performance standards are eligible for these programs.

1. Adult High School – ~~Former students who are 18+ with at least 12 high school credits may participate in the this program.~~ Adult High School classes are available for students who were close to finishing their high school diploma prior to leaving their secondary education. Students will have an opportunity to earn a high school diploma once all graduation requirements are completed. ~~Registration occurs~~ Call to schedule an appointment through the Adult High School Counselor. The cost is $30.00 per term for AHS.

2. Co-enrolled – Currently enrolled students who are behind in credits needed for graduation may participate. Registration occurs through high school guidance office and students will be accepted based off seats available and students' grade level for priority. (Seniors and Juniors will have priority)

3. Discovery Academy - Students in grades 4-12 who are significantly behind their cohort group may be referred by the principal or principal's designee for placement. The Alternative Program Team will review the student's data and recommend placement. The data may include but is not limited to: academic history, attendance, and previous retentions. Utilizing a combination of direct instruction and computer based instruction, students would be given an opportunity to accelerate learning, enabling them to reach the level of their peers. Students completing the requirements will be allowed to enroll at the zoned high school.
4. Endeavor Academy - Students who have **committed expellable** offenses in grades 6-12 may be referred by their principal or the principal's designee for placement in an alternative education through the pre-expulsion hearing process. ~~setting for continuous disruptive behavior, or in lieu of~~

**Commented [JM22]:** Updated language

**Commented [JM23]:** Added

~~expulsion. For students who are being referred for continuous disruptive behavior, a referral can be submitted to the District Student Intervention Committee. After this team reviews behavior support and interventions that have been employed to re-teach and deter negative behavior, the team will decide if sufficient reason exists to assign the student to an alternative education program.~~

**Commented [JM24]:** Remove

5. PACE Center for Girls – A comprehensive education and therapeutic prevention and intervention services for troubled eligible adolescent girls in grades 6-12. Students are generally referred by their counselor by completing and submitting a referral form to the district office.

6. Pregnant and parenting students enrolled in HCSD who are working towards the completion of high school are eligible to participate in the Teenage Parenting Program (TAPP). The decision to attend the TAPP is voluntary; and the ~~opportunity~~ option to decline services is provided by the TAPP social worker. Coordination of health, social services, parent education, transportation, and childcare are ancillary service components of teenage parent program.

   TAPP students must successfully complete at least one (credit bearing) pregnancy and/or parenting courses earning a grade of "C" or better. ~~Non-credit bearing lessons are offered to TAPP students and the topics are specifically tailored to address the pregnant or parenting students' needs.~~ TAPP students are offered non-credit bearing courses tailored to their individual pregnancy or parenting related needs. On-site childcare, licensed by the Department of Children & Families, is available for the children of TAPP students at the districts' designated sites. ~~Nature Coast Technical High School and Hernando High School. In addition to the Teenage Parent Program services available,~~

   Pregnant and parenting students in HCSD will continue to benefit from existing school-based services provided to all students such as, crisis and academic support not related to pregnancy/parenting through the same system of delivery as their non-pregnant or parenting peers. High school students enrolled in the program will receive their high school diploma if all graduation requirements are met. Exit interviews with TAPP students who dropout or withdraw to attend other programs must include TAPP representation. ~~Graduation intent must be declared no later than the end of the third nine weeks.~~

**Commented [JM25]:** Updated language for teen parenting program

   TAPP participants and completers are expected to follow all school and district policies and procedures. To learn more about the program, contact the Student Services Dept – Teenage Parenting Program Social Worker.

## G. HOMEWORK

Homework is an important tool used to ensure the student's readiness for each day's lesson in school. Research shows that homework is a proven benefit to the student's academic achievement when it enhances the classroom curriculum and encourages creativity and discovery. Homework assignments must have a real purpose, and students should receive **feedback** on assignments prior to assessment on the content. Teachers, students, and parents must work as a team for homework to be an effective part of instruction.

Homework assignments should be given within established homework guidelines in compliance with School Board policy 2330. Refer to the grading procedures section for homework weighting percentages. In addition:

- Students are accountable for homework assignments.
- Homework assignments must be based on Florida Standards and grade level benchmarks and must be directly related to the classroom instruction.
- Homework should be assigned to provide time for practice and reinforce lesson objectives.

## H. MAKING UP WORK

A student shall be given the opportunity to make up work within two class meeting days per absence upon their return. Excused Absence work will receive full credit. Unexcused absence work ~~may~~**will receive full credit, up to ~~10~~ 5 days per semester. Out of school suspension is considered an unexcused absence.** However, the make-up work must be made up within two days of the when unexcused absence occurred. ~~However~~Also, the make-up rule does not apply when the work was assigned ***prior*** to the student's absence. **In such cases the test(s), project(s), etc. must be turned in immediately to the teacher when the student arrives on campus unless an extension of the time has been approved by the teacher or the principal due to extenuating circumstances.**

**If the work is not made up within the time period granted, all zeroes will remain. If a student fails as a result of incomplete work, the report card shall reflect that the grade is based on incomplete work.**

## I. REPORTING STUDENT PROGRESS

Parent(s)/guardian(s) and students **shall** receive accurate and timely information regarding academic progress and the School District's promotion requirements.

1. All notifications to parent(s)/guardian(s) of English Language Learners **shall** be made in their home/native language whenever feasible.
2. Parent(s)/guardian(s) should contact the school to request a conference. Teachers may schedule a conference when needed to review student performance.
3. Parent(s)/guardian(s) of a student who is in danger of failing a course, not meeting the 2.0 cumulative grade point average or not meeting promotion/graduation requirements **must** be notified in writing. This notification shall include an explanation of the options to assist the student in meeting the grade point average (e.g., forgiveness rule, summer session, counseling, tutoring, grade recovery, and study skills courses).
4. A report card is issued to each student at the end of each nine-week marking period and serves as a written notification of the student's progress. The student's final report card for the school year will indicate end-of-the year status regarding performance or non-performance at grade-level, acceptable or unacceptable behavior, attendance, and promotion [Florida Statute § 1003.33 (2)].
5. Report cards will be sent home within ten school days after the end of the first, second and third nine-week grading periods. The report card for the fourth nine weeks grading period will be available for pick up at each school. ~~In addition to the nine-week report card, four and one-half (4 1/2) week electronic progress reports are available to parents/guardians on Skyward.~~ Please note that student grades are available on Skyward. This is not to prevent a teacher from notifying a parent/guardian more frequently if a problem is apparent.
6. The virtual school student's grades are maintained and updated in the parent and student learning management system. The parent has complete access to review and respond regarding student progress through continuous access to the student's academic performance in course work and time on work (attendance). Final course grade will be recorded in the student's academic history



**Commented [JM26]:** Updated language

**Commented [JM27]:** Remove. Grades are always available.

**Commented [JM28]:** Bolded to emphasize

file.

7. High school certified counselors will initiate credit checks, at least annually, to inform students of their needed credits for graduation. In addition, it shall be the responsibility of students to monitor their progress and to complete all requirements for graduation. Graduation requirements and a checklist of completed requirements are available on Skyward.

**Commented [JM29]:** Add language that requirements and checklist on Skyward

## J. GRADING SYSTEM

Grades provide students with feedback on their own learning, clarifies for them what they understand, what they don't understand, and where they can improve. Grades also provide information that can inform future teaching decisions. Therefore, it is important that grades accurately reflect the quality of student work. The grading system and interpretation of letter grades must comply with the state approved grading scale. For letter grades, an average of .50 or higher **must** be rounded up (i.e., 79.50 becomes a "B", while 79.49 is a "C"). The grading system and interpretation of letter grades for all grade levels shall be as follows:

| Letter Grade | Percent Range | Point Value | Description (Florida Statute § 1003.437) |
|---|---|---|---|
| A | 90-100 | 4 | Outstanding Progress |
| B | 80-89 | 3 | Above Average Progress |
| C | 70-79 | 2 | Average Progress |
| D | 60-69 | 1 | Lowest Acceptable Progress |
| F | 0-59 | 0 | Failure |
| S | N/A | N/A | Satisfactory |
| N | N/A | N/A | Needs Improvement |
| U | N/A | N/A | Unsatisfactory |
| P | N/A | N/A | Applies to transfer credits |
| T | N/A | N/A | Passed Exam (Applicable only to AP, EOC and CLEP) |
| SB | N/A | N/A | Used to award credits for passing score on approved world language test |

A student must be enrolled at least 10 days during a grading period to receive a report card grade. The report card grade for a student transferring into the Hernando County School District during the last 10 days of the marking period will be calculated as follows:

a. Students with transcripts – the report card will reflect the transfer grade. The following scores will be entered for any student transferring with an S, N, U (S = 85, N = 65, U = 55)
b. Students without a transcript – the report will reflect the grades earned in the classroom. In the event the student does not demonstrate proficiency, he/she may participate in the district's course/credit recovery program.

To allow for developmental growth, grades for kindergarten should not be cumulative (averaged). The report card grade must be an indication of the student's current demonstrated performance on the Grade Level standards that have been taught. In addition, the terms satisfactory (S), needs improvement (N) or unsatisfactory (U) will be used to describe student performance in some areas. This grade scale will be used in indicated areas:

| | |
|---|---|
| • All subject in kindergarten | • Fine Arts in grades K-5 |

| | |
|---|---|
| • Science in grades K-2<br>• Attendance in grades K-5 | • Physical Education in grades K-5<br>• Social Studies in grades K-3 |

**Fine Arts / Physical Education**
Students are marked for effort and participation in art, music and physical education classes. As per Florida Statute §1003.455 the school shall provide 150 minutes of physical education each week for students in kindergarten through grade 5. The physical education requirement may be waived for a student who requires remediation.

1. Student Conduct [Florida Statute § 1003.33(1) (b)] - Student conduct codes are separate from the grade earned for the marking period. The conduct codes reflect the student's overall conduct in all class activities and cannot be cause for lowering an academic grade.

2. Attendance (Florida Statute § 1003.33) - Attendance and academic performance shall be reported separately on student report cards. Students cannot be exempted from state academic performance requirements based on policies or practices designed to encourage student attendance.

~~Elementary students will receive a grade for attendance. The grade will be determined by the following scale:~~

| ~~Nine-Week Attendance Grade~~ | ~~End of Year Attendance Grade~~ |
|---|---|
| ~~S – 0 unexcused absences~~<br>~~N – 1-4 unexcused absences~~<br>~~U – 5 or more unexcused absences~~ | ~~S – 0 unexcused absences~~<br>~~N – 1-12 unexcused absences~~<br>~~U – 13 plus unexcused absences~~ |

3. Course Weight (High School) [Florida Statute § 1007.272(18); Florida Statute §1007.271 (16)] - Courses that are **un-weighted** have a point value ranging from 0-4. Courses that are weighted have an added point value of .5-1.0. Un-weighted courses can be used to satisfy graduation requirements as well as admission requirements for the state university system.
The **weighted grade** point average will be used to determine the student's ranking in class and the Valedictorian and Salutatorian. Parent(s)/guardian(s) should be aware that the weighted grade point average might not necessarily increase a student's chances for scholarships or admission to in-state or out-of-state colleges or universities.
**The following courses shall be assigned an additional .5 weight value:**
   i. Honors courses
   ii. Advanced/Pre-AICE/Pre-IB/Pre-AP level 3 core academic courses including World Language courses that comply with the Bright Futures Scholarship and university admission guidelines
   iii. Level 3 CTE courses that lead to an industry certification (SB 850)

The following courses shall be assigned an additional 1.0 weighted value:
**Advanced International Certificate of Education (AICE):** The Cambridge Advanced International Certificate of Education (AICE) courses offered will be assigned an additional 1.0 weight value.

**Advanced Placement (AP):** The Advanced Placement courses offered will be assigned an additional 1.0 **weight** value. A student who does not participate in the administration of the AP exam will not receive the additional 1.0 weight. Current Florida Virtual School policy requires all FLVS and

**Commented [JM30]:** Removed

**Commented [JM31]:** Add Pre-AP

**Commented [JM32]:** Review

franchise (Hernando *e*School) AP students to take the AP exam in order to receive AP credit for the course. Students enrolled in AP courses must be prepared to take the exam, which requires students to complete all assignments prior to the exam. **Grades for completed FLVS/Hernando *e*School AP courses are not issued until the exam has been completed.** Students must take the Advanced Placement Exam to receive Advanced Placement credit. **Students who complete the course successfully but do not take the AP Exam will receive honors-level credit.** As AP courses are college-level classes, it is the final step in completing AP curriculum. If a qualifying score is received on the exam, participating colleges may offer credit or waive requirement for equivalent courses. **College course waivers resulting from AP scores do not revert back for additional high school credit. Only the post-secondary institution can issue the waiver.**

**Dual Enrollment (DE):** The dual enrollment courses offered through PHSC or through any postsecondary institution with which the District has an articulation agreement, whether taken on the college campus or at the high school campus, will be assigned an additional 1.0 **weight** value (Florida Statute § 1007.271). Students not properly enrolled in a dual enrollment course shall not receive college credit or the additional 1.0 **weight** value. Students are strongly encouraged to speak with their Certified School Counselor about dual enrollment courses. Refer to the Dual Enrollment Articulation Agreement and handbook for additional information.

**International Baccalaureate (IB):** The International Baccalaureate courses offered will be assigned an additional 1.0 weight value.

Note: Credit earned for Advanced International Certificate of Education, Advanced Placement, Dual Enrollment and International Baccalaureate courses via CLEP, P/F and S/U courses are not included in the calculation of the student's GPA. These earned credits do not receive weighted value (quality points).

4. Grading Procedures
   a. Grades are based on the quality of student performance relative to expected levels of achievement of the Next Generation Sunshine State/B.E.S.T. Standards, the course frameworks, the course syllabus approved by the principal or principal's designee, and will conform to adopted departmental grading weights.
   b. Quality of work will be assessed by multiple measures including, but not limited to, the following:
      i. teacher observations (oral presentations or reports, speeches, recitations, impromptu speaking, student participation, laboratory practices and demonstrations);
      ii. classroom assignments (paper and pencil assignments; reports, term or research papers, models, projects, exhibits, posters, and computer programs);
      iii. homework (School Board Policy 8420);
      iv. examinations (paper and pencil tests including: essay; multiple choice and completion; oral tests; and skill tests requiring demonstration); and
      v. alternate methods (Edgenuity or portfolios and performance assessments) and services
      [Florida Statute § 1003.33 (1) (a)]
   c. **A minimum of three (3) grades per weighted category for the marking period and a minimum of twelve (12) grades per marking period**.
   d. **A sufficient number of grades in each weighted category will be issued at both progress report and end of term. Every effort should be made to ensure the grades represent**

**proficiency/mastery of the standards taught in the marking period. The report card effort code will provide additional information regarding the student's academic effort from progress report to end of the marking period.**

e. Grade(s) will be input weekly.

f. A recorded grade may **NOT** be changed after report cards are printed except by the following procedures:

   i. The change is initiated by the teacher/department chair and approved by the principal or principal's designee.

   ii. The required Grade Change must be submitted through Skyward and approved by the Principal.

e. Students enrolled in Exceptional Student Education (ESE) program(s) **must** have the opportunity to earn grades that are equivalent to the grades earned by general education students. No student may be denied the opportunity to earn above-average grades because of placement in an ESE program or due to the accommodations that have been deemed appropriate for use with his/her instructional setting(s). ESE students with disabilities **must** be graded on the basis of their performance.

f. Alternate assessments, including performance assessments, may be used to document progress for the ESE student with a disability. Criteria and evaluation procedures will be identified and discussed with the student and the parent(s)/guardian(s) upon entry to the program and/or at each annual review.

g. The grade of ***P*** (Pass) is used when validating/granting transfer credit for coursework when an official transcript or grades that equate to those used in Hernando County cannot be obtained. It is also used when P is specified on an official transcript. A grade of ***P*** is a transcript grade only, not a report card grade. It results in credit for coursework, but does not affect the grade point average (GPA).

h. Transfer grades received as letter grades and for which numerical grades were not available, will be computed by using the middle scale (A=95%, B=85%, C=75%, D=65%, F=55%) of the grading system used in Hernando County Schools. The transfer student is also exempt from all assignments prior to their enrollment in the school/class. This process must be completed for every prior marking period so that there is an accurate end of year cumulative grade.

For transfers out of state not awarding high school credit because their semester has not ended, after our second semester has begun:

After the conclusion Semester 1 and before the conclusion of semester 1 at the previous school and that school is not awarding semester 1 credits, the following will occur:

- Counselors will record the semester 1 withdrawal grades on the transcript analysis form.
- Counselors will make a comment on this form that states *"the previous school did not award semester 1 credit due to withdrawal date".*

then

- **If the student is enrolled in semester 2 of the same class**:
- **Data Entry will** manually enter the transfer grades into the active course's grade book.
- The teacher will get a Skyward notification of the transfer grade.

**Commented [JM33]:** For out of state transfers in high school where credit wasn't awarded for a semester but are already starting their 2nd semester here.

i. All grades posted to the gradebook must have a numeric value.

5. Grading Weights and Categories – The following weighted categories are for the purposes of ensuring:

| Elementary Grading | | | |
|---|---|---|---|
| **English Language Arts** | **Mathematics** | **Science** | **Social Studies** |
| Summative Assessments 40% (Cold read text set assessments, selection tests) | Summative Assesments 40% (teacher tests, projects, etc.) | Summative Assesments 40% (Performance Tasks, tests, FSSA reading tests, quizzes, essays, etc.) | Summative Assessments 40% (Chapter/unit test, writing task) |
| Extension Activities 30% (short/extended responses, paragraph writing, graphic organizers, text based essay writing) | Extension Activities 30% (quizzes, written responses, assignments etc.) | Extension Activities 30% (Reading content based activities, research, labs, notebooks/journals,written response, etc.) | Extension Activities 30% (Projects, writing in response to SS ELS texts, group activities) |
| Classwork 20% (Responses to reading, graphic organizers(reading), McGraw Hill Wonders curriculum) | Classwork 20% (journals, projects, group work, etc.) | Classwork 20% (home projects, science fair, study guides, data communication, group projects, etc.) | Classwork ~~20~~30% (Newspaper activities, think and review questions, crossword/vocabulary) |
| Other 10% (Encoding(spelling/dictation), grammar, projects, homework) | Other 10% (homework, centers, etc.) | Other 10% (homework, centers, etc.) | ~~Other 10% (Journals, class discussion, participation, homework, etc.)~~ |

a) Fair and consistent treatment of students across all classrooms,
b) Consistency in grading as students transfer between classrooms and schools,
c) Objectivity in grading,
d) Emphasis on activities that reflect what the student can or cannot do based on the Florida Standards, and
e) Reliability of the data when making correlations between course grades, benchmark and statewide assessments, and promotion/retention decisions.

In addition, the categories represent a collection of the different activities and skills that students may engage in a classroom and that teachers view critical to the student's success in the course. The sum total of these weights will represent the course average prior to the calculation of the nine weeks grade.

**S = 70% - 100%**
**N = 60% - 69%**
**U = 0% - 59%**

**Commented [JM34]:** Elementary Social Studies will be down to 3 categories.

S, N, U, percentages have been posted.

| High School Grading | | | | |
|---|---|---|---|---|
| **English Language Arts** | **Mathematics** | **Science** | **Social Studies** | **Pre-AP** |
| Summative Assessments 40% (tests, final drafts, presentations, etc.) | Summative Assessments 40% (unit/chapter test, unit projects) | Summative Assessments 40% (tests, major projects, Performance based Tasks) | Summative Assessments 40% (chapter and unit assessments) | Summative Assessments 40% (Performance Tasks. Tests, essays, teacher created unit assessments, etc.) |
| Extension Activities 30% (close reads, group work, draft writing, paragraph/short responses, quizzes) | Extension Activities 30% (quizzes, small projects, notebook, checks for understanding, Quarter Exams for non-AGA courses, etc. ) | Extension Activities 30% (tickets, do now, bell ringers, Quarter Exams, etc.) | Extension Activities 30% (projects, essays, presentations, skits, journals, DBQs, Quarter Exams, etc.) | Extension Activities 30% (Learning checkpoints, quizzes, projects, etc.) |
| Classwork 20% (do now, bell work, journal, ticket outs, checks for understanding) | Classwork 20% (do now, bell work, journal, ticket outs, checks for understanding) | Classwork 20% (Minor projects, labs, notebooks,) | Classwork 20% (quizzes, tickets-out the door, Do Now, bell work, notebook, etc.) | Classwork 20% (Minor projects, checks for understanding, etc.) |
| Other 10% (homework, centers, etc.) | Other 10% (homework, centers, etc.) | Other 10% (homework, centers, etc.) | Other 10% (homework, centers, etc.) | Other 10% (homework, centers, etc.) |

| Middle School Grading | | | |
|---|---|---|---|
| **English Language Arts** | **Mathematics** | **Science** | **Social Studies** |
| Summative Assessments 40% (close reads, group work, draft writing, paragraph/short responses, quizzes) | Summative Assessments 40% (unit/chapter test, unit projects) | Summative Assessments 40% (test, major projects, performance based test) | Summative Assessments 40% (chapter and unit assessments) |
| Extension Activities 30% (quizzes, ogle activities, writing process pieces(planning, outline, draft, edit revise), group activities, projects) | Extension Activities 30% (quizzes, small projects, notebook, checks for understanding) | Extension Activities 30% (quizzes, checks for understanding, progress monitoring, etc.) | Extension Activities 30% (projects, essays, presentations, skits, journals, DBQs, Quarter Exams for progress monitoring, etc.) |
| Other 10% (grammar, vocabulary, root words, tickets out the door) | Other 10% (homework, centers, etc.) | Other 10% (homework, centers, etc.) | Other 10% (homework, centers, etc.) |
| Classwork 20% (Amplify Curriculum, journals, novel activities) | Classwork 20% (Do Now, bell work, journal, ticket outs, checks for understanding) | Classwork 20% (Minor projects, labs, notebook, Do Now, bell ringers) | Classwork 20% (quizzes, tickets-out the door, Do Now, bell work, notebook, etc.) |
| Other 10% (Do now/bell work, grammar skills) | Other 10% (homework, centers, etc.) | Other 10% (homework, centers, etc.) | Other 10% (homework, centers, etc.) |

| Intensive/Remedial Coursework | |
|---|---|
| **Intensive Reading (Iready)– Middle School** | **Mathematics – Middle School** |
| Classwork 40% (Centers, whole group instruction) | Assessments 50% (on grade level assessments) |
| Assessment 25% ( Tests, quizzes) | Classwork 50% (skill center and whole group activity tasks) |
| iReady Lessons 25% (Instructional path lesson grades or teacher assigned lessons) | |
| iReady Computer Center 10% | |

| | |
|---|---|
| (iReady lesson target) | |
| **No homework or Nine Week Exam will be assigned for Middle Grades Intensive Courses** | |
| **Intensive Reading (Achieve 3000) – High School** | |
| Summative Assessments 40%<br>(Achieve online activities, tests) | |
| Classwork 35%<br>(stretch article, close reads, group work, paragraph/short response, quizzes) | |
| Foundational 25%<br>(bell work, graphic organizers, grammar, vocabulary, root words, logs) | |
| **No homework or Nine Week Exam will be assigned** | |

**The grading weights and categories for courses not listed above will be decided by the school administration and teachers of those courses. Teachers of these courses must follow grading procedures listed on page 45 under Grading Procedures.**

**Commented [JM35]:** Updated language

**Quarter Exams will still be used in certain courses for progress monitoring. Quarter Exams are no longer a stand-alone grade category.**

**Quarter Exams may be exempt if student meets requirements listed on forms. Teachers do not have to allow students to exempt their quarter exams. State testing and district required progress monitoring assessments may not be exempt.**

**Commented [JM36]:** Quarter exams can be exempt again. This was a PBIS initiative to help increase student attendance.

6. Calculating Report Card Grades

a. **Nine weeks** grades will be calculated for all four quarters at the school level based on the following criteria:

| Course Average | Nine Weeks Grade |
|---|---|
| 100%<br>(100% of the average of all grading categories) | |

**Note:** Intensive Mathematics and Reading, and Credit Recovery courses are exempt from nine weeks exams. Courses exempt from a fourth (4th) quarter exam are the following: (a) Courses with a Florida Standards Assessment FSA/EOC/F.A.S.T. (b) Advanced Placement (c) Cambridge Advanced International Certificate of Education, (d) Career Technical with a designated industry certification (e) International Baccalaureate (f) Developmental Language Arts Through ESOL(DLA-R/English Language Development).

b. **Semester** grades will be calculated at the high school school level based on the following criteria:

**Commented [JM37]:** High School Courses

| Nine Weeks | + | Nine Weeks | Semester Grade |
|---|---|---|---|
| 50% | + | 50% | |

**Example:** 1st Nine weeks grade: 82 x .50 = 41
2nd Nine weeks grade: 77 x .50 = 38.5

| Nine Weeks | + | Nine Weeks | Semester Grade |
|---|---|---|---|
| 41 | + | 38.5 | (80) |

c. **Final** course grade will be programmatically calculated at the district level based on the following criteria:

i. **Courses with a Statewide End of Courses (EOC) assessment and a mandated 30% calculation** (Algebra 1, Geometry, US History, Biology, and Civics)

| Semester 1 Grade | + | Semester 2 Grade | + | EOC | = | Final Course Grade |
|---|---|---|---|---|---|---|
| 35% | + | 35% | + | 30% | = | |

**Example:** Semester 1 grade: 80 x .35 = 28
Semester 2 grade: 78 x .35 = 27.3
EOC: 80 (conversion scale) x .30 = 24

| Semester 1 Grade | + | Semester 2 Grade | + | EOC | = | Final Course Grade |
|---|---|---|---|---|---|---|
| 28 | + | 27.3 | + | 24 | = | (79) |

**Courses with a Statewide End of Courses (EOC) assessment and student has ESE waiver for 30% grade of EOC** (Algebra 1, Geometry, US History, Biology, and Civics)

| Semester 1 Grade | + | Semester 2 Grade | = | Final Course Grade |
|---|---|---|---|---|
| 50% | + | 50% | = | |

**Note:**

**[1] The lowest local conversion score will be used for a student who participated in the statewide assessment with a mandated 30% calculation and whose score is not yet available but needed to make ~~promotion or~~ graduation decisions for seniors. A grade adjustment will be made once the school receives the score.**
**[2] A student who does not participate in the statewide assessment for a course with a 30% calculation will receive an incomplete course grade. A grade adjustment will be made once the school receives the score.**
**[3] A student who commits an infraction that results in a test invalidation will receive an incomplete course grade and will be required to retake the assessment during the next administration of the assessment.**
**[4] A student who takes EOC courses through FLVS will not earn credit until the student has taken the EOC.**

**Commented [JM38]:** Remove. Add for Seniors

**Commented [JM39]:** Added

d. **Conversion Table** – The fourth nine weeks grade for Career and Technical Education courses with a CAPE industry certification exam will have the following grade calculation.

| **Industry Certification (IC)** | | |
|---|---|---|
| Pass = 100% | Fail = 69% | Refusal = 0% |

**Example:** Course Average: 80 x .90 = 72
PERT or IC Exam grade: 79 x .10 = 7.9

| Course Average | + | PERT or IC | = | Nine Weeks Grade |
|---|---|---|---|---|
| 72 | + | 7.9 | = | (80) |

7. Examinations - Exams will be administered during the last week of the marking period unless justified and approved by the principal or principal's designee. Early final examinations may be administered to students under the following provisions:
   i. Early induction into the U.S. military services
   ii. Early entrance as a student into a summer session at an institution of higher learning

iii. Transfer of the place of employment of parent(s)/guardian(s) necessitating the family's moving to another location
iv. Medical conditions or other reasons approved by the principal
v. Early exams **will not** be granted for students taking vacations prior to the end of the marking period.
vi. Make up exams will be administered for excused and 5 or less unexcused absences. Notification timeline for an excused absence applies.

Commented [JM40]: Added language

## K. COURSE and CREDIT RECOVERY

All students will be provided continuous opportunities to achieve proficiency to meet course standards established by the State of Florida. Teachers are expected to use embedded support strategies to provide opportunities for students to demonstrate proficiency. Any grade change that impacts the student's academic transcript is to be completed by the teacher of record, the principal, or principal's designee and submitted through Skyward.

1. Grade Repair
   a. Elementary – When a student's academic performance on any grade level assessment falls below 60%, the classroom teacher may provide the needed re-teach and practice through appropriate instructional strategies and differentiated instruction. **The student may retest on that assessment, however, the assessment completed through grade repair can receive a maximum grade of 70%.**
   b. Middle and High School - Grade repair is a practice that may be offered to help a student earn a passing grade for failed assignments and/or assessments while enrolled in the course**. However, any assignments or assessments completed through grade repair can receive a maximum grade of 70%**. Any failing grade due to a Code of Conduct violation (i.e. cheating, plagiarism, etc) or failure to submit assigned work may not be repaired. Teachers may elect to use Edgenuity/Imagine Learning as a Grade Repair option.

2. Course Recovery

   (Middle School) - Course recovery is a practice to help a middle grade student repair a failed quarterly or course grade on the report card, during the subsequent marking period, allowing for the student to get back on track for promotion.

   a. Florida Standards Assessment (FSA)/State Science Assessment/Civics EOC: Students who meet satisfactory performance (Level 3 or higher) can recover a failed course based on demonstration of grade level skills as indicated by the statewide standardized assessment score. The student will receive a 60% as the final course grade.
   b. Edgenuity/Imagine Learning Course Recovery: Students may be assigned specific quarter(s) of coursework to complete online.
      i. Students enrolled in course recovery must have previously attempted the corresponding course and earned a grade of "F". Students that have earned an "F" will be given priority placement in course/credit recovery courses.
      ii. The instruction may be prescriptive; therefore, the student may exit upon completing the required nine weeks, semester, or yearlong coursework.
      iii. Summative assessments are to be proctored at the school site by the Lab Facilitator (designated by the principal) who supervises and provides support in the credit recovery/online learning lab. The designated Lab Facilitator will be bound by the district test administration agreement.

iv. Documented and appropriate district and state testing accommodations will be provided to eligible students.
v. The new grade earned and any applicable state or district end of course assessment grade previously earned will be used to calculate the new final grade.
vi. Grade changes must be completed through Skyward and approved by an administrator.

3. Credit Recovery (High School) - Credit recovery is a practice to help a high school student recover either the first half, second half, or both semesters of a credit bearing course for which averaging of the grades obtained in each half would not result in a passing grade (A-D). The student may recover the nine weeks, semester, or the entire yearlong course. The practice permits students to get back on track for graduation. Credit recovery can be completed during the school day or after hours (Co-enrollment Adult Education, Hernando *e*School, and/or credit recovery program) via technology enhanced curriculum or face to face instruction when available.
   a. Specific credit recovery course numbers must be used when available.
      Note: **(The National Collegiate Athletic Association (NCAA) consisting of Division I and II schools through which students receive athletic scholarships, do not recognize courses, credits, or grades that were earned based on less than the full completion of a semester course. Potential NCAA candidates cannot participate in credit recovery but must instead repeat the entire course.)**
   b. Credit recovery courses are elective credit bearing courses with specific content requirements defined by Next Generation Sunshine State/Florida Standards.
   c. Students enrolled in a credit recovery course must have previously attempted the corresponding course and earned a grade of D or F (Florida Statute § 1003.4282).
   d. Credit recovery courses are not bound by Florida Statute § 1003.436 requiring 135 hours of bona fide instruction since the students have previously attempted completion of the corresponding course.
   e. Summative assessments are to be proctored at the school site by the Lab Facilitator designated by the principal to supervise and provide support in the credit recovery/online learning lab. The designated Lab Facilitator will be bound by the district test administration agreement.
   f. The new grade earned and any applicable state or district end of course assessment grade previously earned will be used to calculate the new final grade.
   g. Documented and appropriate testing accommodations will be provided to eligible students.
   h. Only quarter or semester grades are to be entered once a student completes all required coursework. Grade changes will be submitted through Skyward and approved by the Principal.

4. Grade Forgiveness [Florida Statute § 1003.4282 and Rule 6A-1.0955(3)] (High School Only) – Forgiveness policies for required courses shall be limited to replacing a grade of "D" or "F" with a grade of "C" or higher earned **subsequently** in the same or comparable course. Forgiveness policies for elective courses shall be limited to replacing a grade of "D" or "F" with a grade of "C" or higher earned subsequently in another course. The only exception to these forgiveness policies shall be made for a student in the middle grades who takes any high school course for high school credit and earns a grade of "C," "D," or "F". In such cases, the district forgiveness policy must allow the replacement of the grade with a grade of "C" or higher earned subsequently in the same or comparable course. In all cases of grade forgiveness, only the new grade shall be used in the calculation of the student's grade point average. Any course grade not replaced according to a district school board forgiveness policy shall be included in the calculation of the cumulative grade point average required for graduation.

   a. A required course may be forgiven by the same or a comparable course taken

subsequently. A regular level course may be used to forgive the same course at the honors level. An honors level course may be used to forgive the same course at the AP/IB/AICE level. **A lower level of the same course is considered comparable because the benchmarks and/or course objectives are similar. However, the grade for any AP/IB/AICE/DE course recovered with an unweighted course will no longer be weighted.**

b. A required course may be forgiven by a dual enrollment course of the same subject area and topic. This is considered a comparable course.
c. A non-specific course requirement may be forgiven by another course within the same subject area. For example, physics may be forgiven by ecology.
d. Any course that is not being used to fulfill a subject area requirement is considered an elective for forgiveness purposes. An elective course may be forgiven by another elective course taken subsequently. When using a different course to forgive an elective, the same semester in which the previous "D" or "F" was earned does not have to apply. For example: a second semester "F" in foreign language may be forgiven by a subsequent first semester "C" in Art; an "F" in law studies (a semester long course) taken first semester may be forgiven by a "C" in weight training (a semester long course) taken second semester ; an "F" second semester in intensive reading (a yearlong course) may be forgiven by a "C" in law studies (a semester long course) taken either semester.
e. Students earning a grade of "D" on the repeat effort earn credit for that course; however, the initial failing grade is not forgiven. Students may again choose to repeat the same course, and upon earning a grade of "C" or higher, all earlier grades will be forgiven.
f. If a student's final average with the EOC assessment included as 30 percent results in a course grade of "D" or "F", options for the student include retaking a semester of the course or retaking the entire course.
g. If retaking the course and including the EOC assessment as 30 percent results in a final course average of "C" or above, then this grade replaces the "D" or "F". If it does not result in a "C" or above, then the original course average stands and is not replaced. Only one credit is allowed per course, so only one grade per course should be included as part of the student's GPA [F.S. 1003.4282(6)]. In all cases of grade forgiveness, only the new grade shall be used in the calculation of the student's GPA. Any course not replaced according to the District school board forgiveness policy shall be included in the calculation of the cumulative GPA required for graduation.
h. If a student completes a course for grade forgiveness that has a corresponding EOC that counts 30 percent of the final grade, the grade is to be recalculated to include the 30 percent equivalent earned on the first attempt of the EOC.
i. If a student has more than the three (3) electives for required graduation under the ACCEL option, elective credits can be forgiven following the District grade forgiveness policy.

In all cases where courses are forgiven under the provisions above, the initial "F" or "D" grade(s) will remain as part of the academic history. Students should be advised that many universities calculate GPAs based on **all** courses attempted.

# III. PROGRESSION and GRADUATION REQUIREMENTS

## A. PROMOTION and RETENTION (Elementary-Middle)

Each student's progression from one grade to another is determined, in part, upon satisfactory performance in English Language Arts, mathematics, science, and social studies. No student may be assigned to a grade level based solely on age or other factors that constitute social promotion. A minimum final grade of "D" in all 12 required core courses in the middle school is required.

1. Mandatory Retention for Grade 3 Students - To be promoted to Grade 4, a student must score a Level 2 or higher on the Florida Standards Assessment – English Language Arts (FSA ELA) as required under Florida Statute §1008.22 for Grade 3. If a student's reading deficiency is not remedied by the end of Grade 3, as demonstrated by scoring Level 2 or higher on the statewide, standardized assessment required under Florida Statute §1008.22 for Grade 3, the student must be retained, unless the student has met a good cause exemption as outlined by Florida Statute § 1008.25(5)b and Board of education Rule 6A-1.094221. **Any student not having a reported achievement level on the FSA ELA must be retained**. Students enrolled after the statewide assessment will assessed using a district selected assessment.

2. Parent Notification Requirements for Retained Grade 3 Students - Written notification must be given to the parent(s) of any 3rd Grade student who is retained for reading stating that his/her child has not met satisfactory performance required for promotion, and the reasons why the child is not eligible for a Good Cause Exemption. The notification must comply with the Student Report Cards provisions of Florida Statutes §§1002.20(14) and 1003.33(2), as well as include a description of proposed interventions and supports that will be provided to the student to remediate the identified areas of reading deficiency. [Florida Statute § 1008.25(7)(b)2]

3. Good Cause Exemptions For Retained Grade 3 Students - Good Cause is defined as conditions that exist such that retention would be more adverse for the student than promotion. In accordance with Florida Statute § 1008.25(6)(b)(c) and State Board of Education Rule 6A-1.094221, the School Board may exempt a student from retention for Good Cause.

   Good Cause Exemptions are limited to the following:
   a. Limited English proficient students who have had less than two years of instruction in an English for Speakers of Other Languages (ESOL) program based on the initial date of entry into a school in the United States;
   b. Students with disabilities whose Individual Education Plan (IEP) indicates that participation in the statewide assessment program is not appropriate, consistent with the requirement of State Board of Education Rule;
   c. Students who demonstrate an acceptable level of performance on an alternative standardized reading assessment approved by the State Board of Education, i-Ready AP3 or AP4 scale score of 535 or higher;
   d. Students who demonstrate, through a student portfolio, that they are reading at least Level 2 on the Florida Standards Assessment (FSA), as evidenced by demonstrating mastery of applicable state standards in reading 19;Refer to *Academic Portfolio for Good Cause Exemption (#4)* section.
   e. Students with disabilities who participate in the FSA and who have an IEP or a Section 504 Accommodation Plan that reflects that the student has received intensive remediation in reading and English Language Arts (ELA) for more than two full academic years, but still demonstrates a deficiency and was previously retained in Kindergarten, Grade 1, Grade 2, or Grade 3;
   f. Students who have received intensive remediation in reading for two or more full academic years but still demonstrates a deficiency in reading and who were previously retained in Kindergarten, Grade 1, Grade 2, or Grade 3, for a total of two years **(A student may not be retained more than once in Grade 3.)**

4. Academic Portfolio for Good Cause Exemption - In accordance with State Board of Education Rule 6A-1.094221(3)(a-e), the student portfolio must meet the following criteria:
    a. be selected by the student's teacher;
    b. be an accurate picture of the student's ability and only include student work that has been independently produced in the classroom;
    c. include evidence that the benchmarks assessed by the Grade 3 statewide English Language Arts assessment have been met. Evidence is to include multiple choice items and passages that are approximately 50 percent literary text and 50 percent information text, and that are between 100-700 words with an average of 500 words. Such evidence could include chapter or unit tests from the District's/School's adopted core reading curriculum or teacher assessments that are aligned with the Language Arts Florida Standards (LAFS);
    d. be an organized collection of evidence of the student's mastery of the Language Arts Florida Standards that are assessed by the Grade 3 FSA ELA22; and
    e. be signed by the teacher and the principal as an accurate assessment of the required reading skills. This assessment portfolio meets all of the criteria outlined in State Board of Education Rule 6A-1.094221(3)(a-e).
    f. This applies to students with disabilities who participate in the FSA, but still demonstrate a deficiency in reading after more than two years of intensive remediation, and were previously retained in Kindergarten, Grade 1, Grade 2, or Grade 3.
    g. **Intensive reading instruction for students so promoted must include an altered instructional day that includes specialized diagnostic information and specific reading strategies for each student.** The HCSD will assist schools and teachers in implementing reading strategies that research has shown to be successful in improving reading among low-performing readers.
    h. For each benchmark, there must be at least ~~three~~ eight examples of mastery as demonstrated by a score of 70 percent or above. A parent of a student in Grade 3 who is identified anytime during the year as being at risk of retention may request that the school immediately begin collecting evidence for a portfolio. [Florida Statute § 1008.25(5)(c)7]

**Commented [JM41]:** Add "Eight"

5. Documentation for Grade 3 Good Cause Exemption - The classroom teacher must provide the principal with documentation that indicates the student should be promoted based on one of the Good Cause Exemption criteria listed above. This documentation should consist only of the existing Individual Education Plan (IEP), 504 Accommodation Plan and/or Progress Monitoring Plan (PMP), the report card, or the student portfolio. Documentation for Exemptions 3 and 4 shall be consistent with Florida Statute § 1008.25(6)(c)23. The school principal shall review and discuss recommendations with the teacher and make the determination as to whether the student should be promoted or retained. In accordance with Florida Statute § 1008.25(6)(c)2, information gathered for Third Grade Good Cause.

~~6. During the School Year Promotion of Retained Grade 3 Students In accordance with Florida Statute § 1008.25(7)(b)3 and State Board of Education Rule 6A-1.094222, a student retained in 3rd grade may be eligible for mid-year promotion prior to November 1 if he/she demonstrates:~~

- ~~successful and independent reading at or above grade level;~~
- ~~sufficient progress to master appropriate 4th grade reading skills; and~~
- ~~meeting any additional requirements, such as satisfactory achievement in other curriculum areas, per local school board policies.~~

~~**Students promoted during the school year after November 1 must demonstrate proficiency levels in reading equivalent to the level necessary for the beginning of Grade 4.**~~

~~Documentation for midyear promotion should include successful completion of portfolio elements that meet State/District criteria or satisfactory performance on a locally selected standardized assessment. [State Board of Education Rule 6A-1.094222(2)(a-b)]~~ ~~**A student portfolio used during the school year to document promotion to 4th grade must have evidence of the student's mastery of Grade 3 Language Arts Florida Standards (LAFS), and beginning mastery of the 4th grade standards/benchmarks.**~~ ~~[State Board of Education Rule 6A-1.094222(3)(a-d)] To promote a student during the school year using a locally selected standardized assessment, there must be evidence that the student scored at or above grade the 3rd grade level in reading comprehension. [State Board of Education Rule 6A-1.094222(4)] 23 Refer to *Good Cause Exemption for Retained Grade 3 Students.*~~

~~The Progress Monitoring Plan (PMP) for any retained Grade 3 student who has been promoted midyear to Grade 4 must continue to be implemented for the entire school year and if necessary, for additional years. [State Board of Education Rule 6A-1.094222(4)]~~

6. During the School Year Promotion of Retained Grade 3 Students - In accordance with Florida Statute § 1008.25(7)(b)3 and State Board of Education Rule 6A-1.094222, a student retained in 3rd grade may be eligible for mid-year promotion prior to November 1 if he/she demonstrates:
   - successful and independent reading at or above grade level;
   - sufficient progress to master appropriate 4th grade reading skills; and
   - meeting any additional requirements, such as satisfactory achievement in other curriculum areas, per local school board policies.

   The criteria for students promoted on or before November 1 must provide a reasonable expectation that the student has met the requirements above as evidenced by:
   - Satisfactory performance as demonstrated by scoring a Level 2 or above on beginning of the year administration of the statewide assessment (Section 1008.25(8)(b)2, F. S.)
   - Satisfactory performance on locally selected standardized assessment(s) measuring state academic standards in English Language Arts (Section 1003.41,F.S.)
   - Satisfactory performance on a state approved alternative assessment (State Board of Education Rule 6A-1.094221, F.A.C.)
   - successful completion of portfolio elements (State Board of Education Rule 6A-1.094222, F.A.C.)

   Students promoted during the school year after November 1 must demonstrate proficiency levels in reading equivalent to the level necessary for the month in which the transition to grade four occurs.

   The Progress Monitoring Plan (PMP) for any retained Grade 3 student who has been promoted midyear to Grade 4 must continue to be implemented for the entire school year and if necessary, for additional years. [State Board of Education Rule 6A-1.094222(4)]

**Commented [JM42]:** 3rd grade promotion updates

7. Criteria for Exemptions from Retention (Grades K-2 and 4-5) - A student who does not meet the requirements for promotion as defined in the Student Progression Plan may be exempted from retention for compelling verifiable evidence indicating the student is performing at or near grade level. This information may be utilized to enact a decision to promote such students. The PS/R+I Team must review the student's file and make a recommendation to the principal.

8. Course Requirements (Middle School) - Promotion from a school that includes middle grades 6, 7, and 8 requires students to successfully complete the following academic courses:

| Cumulative Course Requirements for Middle Grades Promotion | | | |
|---|---|---|---|
| **SUBJECT AREA** | **Grade 6** | **Grade 7** | **Grade 8** |
| **English Language Arts** | 1 Year | 1 Year | 1 Year |
| | These courses must emphasize literature, composition, and technical text. | | |
| **Mathematics** | 1 Year | 1 Year | 1 Year |
| | Successful completion of a high school level Algebra 1 or Geometry course is not contingent on a student passing the end-of-course (EOC) assessment. The student's performance on the EOC assessment constitutes 30 percent of the student's final course grade. | | |
| **Science** | 1 Year | 1 Year | 1 Year |
| | Successful completion of a high school level Biology 1 course is not contingent on a student passing the end-of-course (EOC) assessment. The student's performance on the EOC assessment constitutes 30 percent of the student's final course grade. | | |
| **Social Studies** | 1 Year | 1 Year | 1 Year |
| | One semester of these courses must include the study of state and federal government and civics education. The student's performance on the Civics EOC assessment constitutes 30 percent of the student's final course grade. (1003.4156 F.S. *A middle grades student who transfers into the state's public school system from out of country, out of state, a private school, or a home education program after the beginning of the second term of grade 8 is not required to meet the civics education requirement for promotion from the middle grades if the student's transcript documents passage of three courses in social studies or two year-long courses in social studies that include coverage of civics education).* | | |
| **Career & Education Planning** | To be completed in 6th- 8th grade. The activities must assist students in determining educational and career options and goals and result in the completion of a personalized academic and career plan for the student. Each student shall complete a personal education plan. This is a district requirement to ensure students graduate career and post–secondary school ready. | | |
| One semester of physical education is required each year for students enrolled in grades 6-8 (1003.455 F.S.). The following waiver options are available: 1) The student is enrolled or required to enroll in an academic support course 2) The student's parent indicates in writing to the school that: a) the student be enrolled in another course from among those courses offered as options by the school district; -OR b) the student is participating in physical activities outside the school day which are equal to or in excess of the mandated requirement. | | | |

9. Retention Chart – (Middle) To be promoted within middle school at the end of a given year, a student must pass a minimum number of core courses. Conditionally promoted students who do not complete an academic support program will be retained, based on principal decision, in the grade level to which they were conditionally promoted. It is the responsibility of the administrator and counselor to ensure proper scheduling in both grade level and recovery courses. The following will serve as a guide for making conditional promotion and retention decisions:

| Grade 6-8 | | | |
|---|---|---|---|
| **#Failures** | **Action** | **Schedule** | **Course Recovery** (in a concentrated one semester format) |
| 0 | Promoted | Regular schedule | N/A |

| | | | |
|---|---|---|---|
| 1 - 2 | Conditional Retention | Placed in the next grade level coursework and scheduled to repeat courses not passed as appropriate | 1 course recovery period |
| 3 or more | Retained | Retained in the grade level and scheduled to repeat courses not passed. Scheduled for the next level of the core academic course successfully completed | 3 to 4 course recovery periods during the school year |
| **Students in grade 8 who have not met the middle grades promotion requirements to high school described in Florida Statute § 1003.4156 will not be promoted to high school.** | | | |

**Note:** Upon successful completion of the recovery course, the student may return to a full grade level schedule.

Students with multiple retentions may be placed in an alternate program of instruction or an alternate instructional setting as required by Florida Statute §1008.25(2)(c). The program will incorporate multi-tiered support systems, intensive instruction in deficient areas to bridge the gaps, and acceleration in areas of strength.

10. Special Programs and Retention
    a. English Language Learners (ELLs) (State Board of Education Rule 6A-6.0902) - Students identified as English Language Learners (ELLs) **must** meet the District levels of performance as indicated on the Student Progression charts. ELLs must demonstrate literacy skills on grade level in either English or their native language.

       ELLs may not be retained if they are substantially below-grade-level in reading in English, but can demonstrate grade level literacy skills in their native language. An ELL Committee **must** meet to determine whether an ELL should be retained. Adequate progress, as determined by the ELL Committee, should be used as cause for promotion. An ELL **may** be retained if the ELL Committee has determined that the student has not progressed satisfactorily.

    b. Students With An Active Section 504 Accommodation Plan (Section 504 of the Rehabilitation Act of 1973, 34 C. F. R. Part 104) - A student's Section 504 Accommodation Plan documents each of the accommodations required to ensure the student receives a free appropriate public education and has an equal opportunity to access the general education curriculum. If a Section 504 Team decides to make any alteration to the delivery of instruction or student assignments for a student with an active Section 504 Accommodation Plan, such alteration must be documented in the student's 504 Accommodation Plan. A parent or guardian of a student with an active Section Accommodation Plan must be notified of any proposed changes to the 504 Plan. In addition, a parent or guardian must be given the opportunity to provide input on decisions made by the 504 Team.

       A student with an Active Section 504 Accommodation Plan **must** meet the School District's levels of performance. Parent(s)/guardian(s) **must** be notified if a student with a 504 Plan is being considered for retention. The Team **must** determine if the reason(s) for retention is/are caused by the disability of record on the active Section 504 Accommodation Plan. If the team determines that the below-grade-level performance is caused by the disability, the student's placement **must** be re-evaluated.

       The re-evaluation **must** include a review of the student's records, the student's intellectual and academic abilities and other pertinent information provided by the student's teachers. Comprehensive documentation regarding student placement **must** be provided each time re-evaluation occurs.

If the team determines that the below-grade-level performance is not caused by the disability, the student is treated in the same manner as any general education student.

c. Exceptional Student Education (ESE) Eligible Students

***The Individuals with Disabilities Education Improvement Act of 2004 requires:***

- *The IEP for each child with a disability to include:*
- A statement of measurable annual goals, including academic and functional goals designed to meet the child's needs that result from the disability to enable the child to be involved in and make progress in the general education curriculum.

A student who is enrolled in Exceptional Student Education (ESE) **must** meet the School District's performance standards, **unless** the IEP specifies that the student is unable to meet the grade-level performance standards, because:

- The student's demonstrated cognitive ability and/or behavior prevent the student from completing required class work and achieving mastery of Florida Standards or Access Points, even with appropriate and allowable class work modifications.
- The student is unable to apply or use academic skills at a minimal competency level in the home or community.

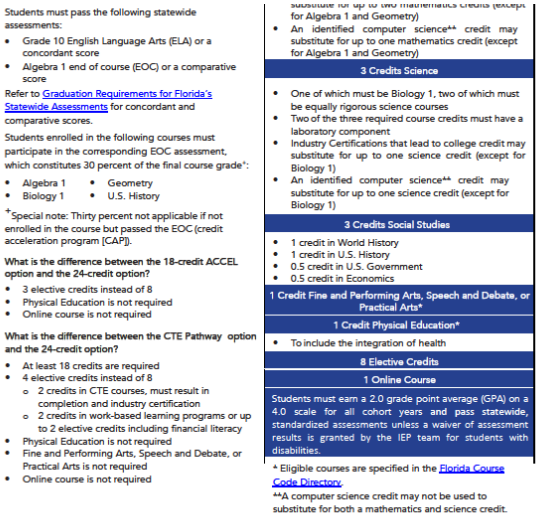
When an ESE-eligible student with a disability is determined to be performing below-grade-level in reading, writing, mathematics, and/or science, the IEP Team should be convened to review the IEP. The student's IEP **must** address **all** of the student's educational needs, including the student's below-grade-level performance. The IEP Team may recommend a Progress Monitoring Plan (PMP) to address the student's educational need in reading, writing, mathematics, and/or science.

Students with disabilities who are enrolled in an ESE program(s) may be considered to have met promotion requirements when he/she has achieved the goals that are specified on the student's IEP. The primary responsibility for determining each student's level of performance is that of the special program teacher and the general education teacher. The principal may (upon recommendation of the instructional staff and the IEP Team) determine that the promotion requirements have been satisfied. Other factors that may be considered are the students':

i. previous retention history
ii. current goals and objectives on the student's IEP
iii. social/emotional behavior
iv. attendance
v. placement and a possible change in the current placement
vi. grades
vii. current accommodations/modifications/services

## B. PROGRESSION and GRADUATION REQUIREMENTS CHARTS (High School)

Florida Statute § 1003.4282 identifies state minimum graduation requirements for grades 9-12, adult students, and students with disabilities who are to be awarded a standard high school diploma by a



Students must pass the following statewide assessments:

- Grade 10 English Language Arts (ELA) or a concordant score
- Algebra 1 end of course (EOC) or a comparative score

Refer to Graduation Requirements for Florida's Statewide Assessments for concordant and comparative scores.

Students enrolled in the following courses must participate in the corresponding EOC assessment, which constitutes 30 percent of the final course grade+:

- Algebra 1
- Biology 1
- Geometry
- U.S. History

+Special note: Thirty percent not applicable if not enrolled in the course but passed the EOC (credit acceleration program [CAP]).

**What is the difference between the 18-credit ACCEL option and the 24-credit option?**

- 3 elective credits instead of 8
- Physical Education is not required
- Online course is not required

**What is the difference between the CTE Pathway option and the 24-credit option?**

- At least 18 credits are required
- 4 elective credits instead of 8
  - 2 credits in CTE courses, must result in completion and industry certification
  - 2 credits in work-based learning programs or up to 2 elective credits including financial literacy
- Physical Education is not required
- Fine and Performing Arts, Speech and Debate, or Practical Arts is not required
- Online course is not required

for Algebra 1 and Geometry)

- An identified computer science** credit may substitute for up to one mathematics credit (except for Algebra 1 and Geometry)

**3 Credits Science**

- One of which must be Biology 1, two of which must be equally rigorous science courses
- Two of the three required course credits must have a laboratory component
- Industry Certifications that lead to college credit may substitute for up to one science credit (except for Biology 1)
- An identified computer science** credit may substitute for up to one science credit (except for Biology 1)

**3 Credits Social Studies**

- 1 credit in World History
- 1 credit in U.S. History
- 0.5 credit in U.S. Government
- 0.5 credit in Economics

**1 Credit Fine and Performing Arts, Speech and Debate, or Practical Arts***

**1 Credit Physical Education***

- To include the integration of health

**8 Elective Credits**

**1 Online Course**

Students must earn a 2.0 grade point average (GPA) on a 4.0 scale for all cohort years and pass statewide, standardized assessments unless a waiver of assessment results is granted by the IEP team for students with disabilities.

* Eligible courses are specified in the Florida Course Code Directory.

**A computer science credit may not be used to substitute for both a mathematics and science credit.

ts that students shall earn in certain

ements in effect at the time the student t graduates, unless the requirements ged for all students by Florida Statute, **or** ears after the student's original class /k-12-public-schools/bosss/graduation-

ation concerning high school graduation 82, so that the students and their parents **n year high school student may elect to § 1003.4282).**

| Florida High School Graduation Requirements<br>STUDENTS ENTERING GRADE NINE IN 2015-2016 School year & thereafter | | | |
|---|---|---|---|
| **Subject Area** | 24-Credit Program | **ACCEL Program (18 credits minimum)** | **CTE Graduation Path (18 credits minimum)** |
| English/ Language Arts (ELA) | • 4 credits in ELA 1, 2, 3, 4<br>ELA honors, AP, AICE, IB, and dual enrollment courses may satisfy this requirement (must pass the Grade 10 ELA statewide assessment or earn a concordance score in order to graduate with a standard diploma) | Same requirement | Same requirement |
| Mathematics | • 4 credits, one of which must be Algebra 1 and one of which must be geometry (must pass the Algebra 1 EOC or earn a comparative score to earn a standard diploma and the EOC results count 30% of the final course grade; Geometry EOC results count 30% of the final course grade)<br>~~• If Algebra 2 is selected, Algebra 2 statewide assessment results count 30% of the final course grade (prior to 2017-2018)~~<br>• Industry certifications that lead to college credit may substitute for up to 2 mathematics credits (except for Algebra 1 and Geometry) | Same requirement | Same requirement |
| Science | 3 credits, one of which must be Biology 1 (Biology EOC results count 30% of the final course grade), 2 of which must have a laboratory component<br>• An Industry certification courses that lead to college credit substitute for up to 1 science credit (except for Biology 1)<br>• An identified rigorous Computer Science course with a related industry certification substitutes for up to one science credit (except for Biology) | Same requirement | Same requirement |

**Commented [JM43]:** No students currently in HCSD took Algebra II when EOC was required

61

| | | | |
|---|---|---|---|
| Social Studies | • 1 credit in World History<br>• 1 credit in U.S. history (U.S. history EOC results count 30% of the final course grade),<br>• .5 credit in U.S. Government<br>• .5 credit in Economics | Same requirement | Same requirement |
| World Language (same language) | • 2 credit sequential (Not required for high school graduation, but required for admission into state universities) | Not required for high school graduation, but required for admission into state universities | |
| Fine and Performing Arts, Speech and Debate, or Prac. Arts | 1 credit in Fine or Performing Arts, Speech and Debate, or specified Practical Arts (eligible courses specified in Course Code Directory) | Same requirement | Not required |
| Physical Education | 1 credit in Physical Education to include the integration of health | Not required | |
| Electives | 8 credits | 3 credits | 2 credits in career and technical education**<br>2 credits in a work based learning program*** |
| Financial Literacy (2023-2024 Freshman Cohort) | .5 credit | TBD | TBD |
| ~~Online Course~~ ~~1,2,3~~ | ~~1 course within the 24 credits~~ ~~1,2~~ | Not required | |
| Grade Point Average (GPA) Requirements[6] | Cumulative GPA of 2.0 on a 4.0 scale | | |

*At this time, industry certifications approved for meeting mathematics and science high school diploma requirements are NOT accepted as one of the 4 math or 3 natural science credits required for SUS admission and/or Bright Futures Scholarships.
** The courses must result in a program completion and an industry certification.
*** A student may substitute up to two credits of electives, including one-half credit in financial literacy, for work-based learning program courses to fulfill this requirement.

| Scholar Designation | Merit designation |
|---|---|
| In addition to meeting the standard high school diploma requirements:<br>• 1 credit in Algebra 2 or an equally rigorous mathematics course<br>• Pass Geometry EOC<br>• 1 credit in statistics or an equally rigorous mathematics course<br>• Pass the Biology 1 EOC<br>• 1 credit in Chemistry or Physics<br>• 1 credit in a course equally rigorous to Chemistry or Physics<br>• Pass the U.S. History EOC<br>• 2 credits in the same World Language<br>• Earn at least one credit in AP, IB, AICE or a dual enrollment course.<br>A student is exempt from the Biology I or U.S. History assessment if the student is enrolled in an AP, IB or AICE Biology I or U.S. History course and the student and the respective AP, IB or AICE assessment; and earns the minimum score to earn college credit. | In addition to meeting the standard high school diploma requirements:<br>• Attain one or more industry certifications from the established list (Florida Statute § 1003.492). ftp://ftp.hcsb.k12.fl.us/docs///Currciulum/2013-2014/CTE/GoldStandardArticulationIndexHernando.pdf |

**Biliteracy Designation –** Starting 2016-2017 level of competency in listening, speaking, reading and writing in one or more languages in addition to English

**Rule 6A-1.09951, FAC, Requirements for the Florida Seal of Biliteracy Program**

| Silver Seal of Biliteracy | Gold Seal of Biliteracy |
|---|---|

**Commented [JM44]:** Freshman cohort for 2023-24 will be required to complete .5 credit in Financial Literacy in order to graduate with their cohort. FLDOE guidance is still needed and graduation requirements tables will be updated for 2024-2025 Student progression Plan.

**Commented [JM45]:** Online course requirement no longer required as of July 1, 2023

| | |
|---|---|
| **1. Has earned four (4) foreign language course credits in the same foreign language with a cumulative 3.0 grade point average or higher on a 4.0 scale;**<br>**2. Has earned a score or performance level on any of national or state level exams(school site will have chart)** | **1. Has earned four (4) foreign language course credits in the same foreign language with a cumulative 3.0 grade point average or higher on a 4.0 scale and Level 4 or higher on the Grade 10 English Language Arts (ELA) Florida Standards Assessment (FSA);**<br>**2. Has earned a score or performance level on any of the national or state level exams(school site will have chart)** |

**Commented [JM46]:** Added more language for Biliteracy requirement

~~**Notes:**~~

~~[1]**The online course requirement does not apply to an out-of-state transfer student who is enrolled in a Florida high school and has 1 academic year or less remaining in high school (Florida Statute § 1003.4282).**~~

~~[2]A student may meet the online course requirement by completing a course in which the student earns a nationally recognized industry certification in Information Technology that is identified on the CAPE Industry Certification Finding List with or without enrollment in the course. or~~

~~[3] by completing a blended learning course.~~

**Commented [JM47]:** Online course requirement removed

| **Florida High School ACCESS DIPLOMA Graduation Requirements<br>STUDENTS ENTERING GRADE NINE IN 2017-2018 School year and Thereafter** | |
|---|---|
| **Subject Area** | **24-Credit Program** |
| English/<br>Language Arts (ELA) | Four (4) credits Access English Language Arts (ELA) ~~(English 1/2 and English 3/4)~~ |
| Mathematics | Four (4) credits in Mathematics<br>• Access Algebra 1, or Access Algebra 1A and Access Algebra 1B,<br>• Access Geometry<br>• Access Liberal Arts<br>• Access Math for Data and Financial Literacy<br>• Access Algebra 2 |
| Science | Three (3) credits, one of which must be Access Biology 1<br>• Access Earth/Space Science<br>• Access Physical Science<br>• Access Biology I<br>• Access Chemistry<br>• Access Integrated Science |

**Commented [JM48]:** It's now just English I, English II, etc.

**Commented [JM49]:** Added course option

| | |
|---|---|
| Social Studies | Three (3) credits<br>• 1 credit in Access World History<br>• 1 credit in Access U.S. History<br>• .5 credit in Access U.S. Government<br>• .5 credit in Access Economics |
| Fine and Performing Arts, Speech and Debate, or Practical Arts | 1 credit in Fine or Performing Arts, Speech and Debate, or specified Practical Arts (eligible courses specified in Course Code Directory)<br>http://www.fldoe.org/policy/articulation/ccd |
| Physical Education | 1 credit in Physical Education to include the integration of health |
| Industry Certification | Not required |
| Electives | 8 credits (suggested courses in the area of career and technical education) |
| Online Course | 1 course within the 24 credits (should use career and vocational courses) |
| Grade Point Average (GPA) Requirements[6] | Cumulative GPA of 2.0 on a 4.0 scale |
| *At this time, industry certifications approved for meeting mathematics and science high school diploma requirements are NOT accepted as one of the 4 math or 3 natural science credits required for SUS admission or Bright Futures Scholarships. | |

## C. EARLY GRADUATION

A student may choose the option of early graduation (less than eight semesters) if the student earns credits **required for a standard diploma under the 18 or 24 credit option** as set forth in Florida Statute 1003.4281. A student that has met all of the graduation requirements as prescribed by the State of Florida and the Hernando County School District and wishes to graduate before the end of the academic year, the following are required:

a. Notification in writing of the student's intent to graduate early.
b. Approval of the principal.

Early graduation students will continue to participate in school and social events and other specifically named events as if the student were still enrolled in high school including class ranking, honors, and award determinations as part of the student's cohort. The student will be allowed to participate in the graduation ceremony. If the student chooses to participate in the graduation ceremonies, he/she must attend all required practices and meet all other requirements as if he/she was still in attendance at the high school. A student who graduates from high school midyear (September 1-January 31) may receive an initial Bright Futures Scholarship award during the spring term following graduation if the student applies for the scholarship award no later than August 31 of the graduation year. (Office of Student Financial Aid – OSFA)

## D. GRADE POINT AVERAGE (GPA)

GPA is defined as the numerical average represented by the point value of the letter grades earned divided by the number of courses. The point value is based on a standard scale of 4.0 with **no** weighting factor for different levels of difficulty. The scale is based on 4.0 (***A***), 3.0 (***B***), 2.0 (***C***), 1.0 (***D***) and 0 for any other grade (Florida Statute § 1003.437). Refer to the section on Grading for more information on course weights.

Students **must** earn a minimum grade point average (GPA) of 2.0 **unweighted** on a 4.0 scale for all credits attempted except, to meet graduation requirements (Florida Statute § 1003.4282).

## E. CREDIT

1. Awarding Credits - Credits are awarded in one-half (½) credit increments per semester upon successful completion of course requirements. [Florida Statute § 1003.436 (2)].

   High School students may earn one-half (.5) credit for semester long courses. A student enrolled in a full-year course will receive one full credit (1.0) upon earning a passing course grade including any EOC requirements. Virtual School, Credit Recovery and Correspondence School grades may be averaged with regular high school grades for the same course number for purposes of awarding credit as defined above.

   **Note:** Any high school course for which a grade is awarded at the middle school (i.e.: Algebra I or Foreign Language) cannot be dropped from the transcript and will be used to calculate the GPA. The student may recover the grade under the Forgiveness policy (Florida Statute § 1003.4282).

2. ~~No Credit (Course/Programs excluded from credit – FCCD) A student shall not be awarded credit toward high school graduation for enrollment in the following courses:~~
   - ~~Any Level I course taken unless approved in the student's Individual Education Plan or Progress Monitoring Plan toward a Special Diploma.~~

**Commented [JM50]:** Remove. No longer offering special diploma.

3. Transfer Credits [Uniform Transfer of Middle and High School Credits Act FS § 1003.4282 (7)] - Student transferring to a Florida public high school in 2012-13 and thereafter from out of country, out of state, a private school, or a home education program or DJJ and the student's transcript shows an Algebra 1 course in progress, the student must pass the statewide, standardized Algebra 1 EOC assessment in order to earn a standard high school diploma unless the student:
   a. *These students must earn a comparative passing score on the Mathematics section of either the SAT or the ACT or PSAT* or
   b. passed a statewide assessment in Algebra 1 administered by the transferring entity, or
   c. passed the statewide mathematics assessment the transferring entity uses to satisfy the requirements of the Elementary and Secondary Education Act, 20 U.S.C. s. 6301.

   If a student's transcript shows a credit in high school reading or English Language Arts II or III, in order to earn a standard high school diploma the student must:
   a. Take and pass the grade 10 ELA assessment or
   b. Earn a concordant score on the ACT or SAT

   If a transfer student's transcript shows a **final course grade and course credit** in Algebra I, Geometry, Biology I, or United States History, the transferring course final grade and credit shall be honored without the student taking the requisite statewide, standardized EOC assessment and without the assessment results constituting 30 percent of the student's final course grade [Florida Statute § 1003.4282 (8)**].**

4. Procedures for Validating Credits (State Rule 6A-1.09941 and Rule 6A-1.09942) –
   a. Credits and grades earned and offered for acceptance shall be based on official transcripts and shall be accepted at face value subject to validation. If the student does not possess an official transcript or is a home education student, previous credits shall be validated through performance during the first grading period.
   b. By Performance: A student transferring into a school shall be placed at the appropriate sequential course level and should have passing grades (middle grades) or a minimum grade point average of 2.0 (high school) at the end of the first grading period. Students who do not

meet this requirement shall have credits validated using the Alternative Validation Procedure.

c. Alternative Validation: If validation based on performance as described above is not satisfactory, then any one of the following alternatives shall be used for validation purposes as determined by the teacher, principal, and parent:
    i. Portfolio evaluation by the superintendent or superintendent's designee (middle and high;
    ii. Demonstrated performance in courses taken at other public or private accredited schools (middle) ;
    iii. Satisfactory performance in courses taken through dual enrollment or at other public or private accredited schools(High);
    iv. Satisfactory performance on nationally-normed standardized subject area assessments (middle and high);
    v. Satisfactory performance on a statewide standardized assessment (middle and high);
    vi. Written recommendation by a Florida certified teacher selected by the parent and approved by the principal (high) or
    vii. Written review of the criteria utilized for a given subject provided by the former school (middle and high).

Students must be provided at least ninety (90) days from date of transfer to prepare for assessments.

**Note**: Transfer grades which are received as numerical grades will be computed by using the grading scale provided by the sending school when possible. Certified School Counselors should access FASTER to obtain numerical grades. **Transfer grades received as letter grades and for which numerical grades were not available, will be computed by using the middle score (A=95%, B=85%, C=75%, D=65%, F=55%) of the number grade in use in Hernando County School District.**

## F. OPTIONAL REQUIREMENTS

1. Service Learning and Volunteer Service (Florida Statute §1009.536) - High school students may receive one-half credit (for each 75 hours served) in a voluntary public service elective course (0500370) or in a voluntary school/community service course (2104330). For both programs, students are required to complete a Community Service Plan that describes the social problem being served, the plan for personal involvement and a final evaluation of the service experience. A maximum of one credit may be earned for community service. For more information on community service and high school credit, awards, and hours that may be counted, please contact the school counselor

Service hours are not a requirement for graduation. However, it is a requirement for Bright Futures scholarship and must be completed after grade 8th promotion. Non-credit volunteer hours:

a. Must have pre-approval from the Certified School Counselor and principal
b. Can only be earned at a not for profit institution (501(c)(3) as well as educational institutions provided the volunteer hours are performed after school hours
c. Must be submitted no later than the end of each month

If you have questions concerning the type of organization contact your Certified School Counselor immediately.

2. World Language (Florida Statute § 1003.429)
   World language credit is not a requirement for graduation. However, Section 1007.261(1)(a), Florida Statutes, requires two credits of sequential foreign language instruction at the secondary level as a prerequisite for admission to all Florida state colleges and universities. **A student whose native language is not English is exempt of this requirement, provided that the student demonstrates proficiency in his/her native language.** Two credits of American Sign Language can satisfy the foreign language requirement. Students can fulfill this requirement as follows:

   a. Enroll in and complete two (2) consecutive courses of instruction at the high school level. The second consecutive year enrollment in the language may be waived only if there is a scheduling conflict and must have administration approval. The second year must be completed as soon as scheduling permits. **OR**

   b. Demonstrate competency to the second high school level or higher (i.e. Spanish 2, Creole 3, etc.) without taking the first course, **OR**
   **Note:** Placement of native speakers into language courses must be at an appropriate and challenging level (i.e. Spanish 2, Dual Enrollment, and Advanced Placement). School counselors should consult with the world language teacher and ESOL support staff for proper placement.

   c. Earn one high school credit at the middle school level and a subsequent credit at the high school level. Students pursuing the 18-credit graduation option who wish to satisfy the world language requirement for Language I and II through the credit by exam program process must arrange with the school counselor and the appropriate world language teacher for proper placement. [Refer to the FCCD]

   **Note:** Students may actually meet the state university admission requirement for world (foreign) language or American Sign Language without obtaining two credits. If a student is able to demonstrate competency to the second high school level or higher (Spanish 2, Creole 2, etc.) without taking the first course, the student will be considered as meeting the requirement. Students able to show competency at the second level or higher without taking 2 credits in the same language will still be required to submit 18 credits as approved for state university admissions. Refer to the Bright Futures Course Table for the list of state university approved list.

## G. COURSE SUBSTITUTIONS (High School)

1. Career and Technical Education (Florida Statute § 1003.4282) - A student who earns one industry certification for which there is a statewide college credit articulation agreement approved by the State Board of Education may substitute the certification for one mathematics credit. Students who earn two certifications may substitute for up to two mathematics credits, except for Algebra I and Geometry. A student who earns an industry certification for which there is a statewide college credit articulation agreement approved by the State Board of Education may substitute the certification for one science credit, except for Biology I. Course code waiver numbers for mathematics and science have been added to the CCD for student transcript purposes.

   Some CTE courses identified in the FCCD and courses in which the student earns a nationally

recognized industry certification have dual credit value and may be used to satisfy the following standard high school diploma requirements:

a. One credit requirement in fine or performing arts, speech and debate, or practical arts
b. One credit requirement for the online course

**Note:** [1]At this time, industry certifications approved for meeting mathematics and science high school diploma requirements are NOT accepted as one of the four (4) math or three (3) natural science credits required for SUS admission.
[2]As of 2015-2016, if a student seeks to attain CAPE Digital Tool Certificate or CAPE industry certification, this information must be included in the student's Individual Educational Plan (IEP).

2. Physical Education - One (1) credit in physical education to include the integration of health. Schools meet the physical education graduation requirements through:
   a. Health Opportunities through Physical Education (HOPE) [Florida Statute § 1003.428 (2)(a)(6)] **OR**
   b. Students may meet the requirement through .5 credit Personal Fitness and .5 credit of a Physical Education activity elective

   The **HOPE** option may be waived by the following:
   a. Participation in an interscholastic sport at the junior varsity or varsity level for two full seasons shall satisfy the one-credit requirement in physical education. **OR**
   b. Completion of one semester with a grade of "C" or better in a marching band class, in a physical activity class that requires participation in marching band activities as an extracurricular activity, or in a dance class shall satisfy one-half credit in physical education or one-half credit in performing arts. **This credit may not be used to satisfy the personal fitness requirement or the requirement for adaptive physical education under an individual education plan (IEP) or 504 plan. Student will need to complete .5 credit in Personal Fitness.**
   c. Completion of 2 years in a Reserve Officer Training Corps (R.O.T.C.) class, a significant component of which is drills, shall satisfy the one-credit requirement in physical education and the one-credit requirement in performing arts. **This credit may not be used to satisfy the personal fitness requirement or the requirement for adaptive physical education under an IEP or 504 plan. Student will need to complete .5 credit in Personal Fitness.**

   The school may not require that the one-credit physical education requirement be taken during the Grade 9 year [Florida Statute § 1003.428 (2)(a)(6)]. Refer to Florida Department of Education Technical Assistance Paper June 15, 2007. K-12: 2007-103.

3. Fine and Performing Arts:
   The fine or performing arts includes speech and debate or a practical arts course that incorporates artistic content and techniques of creativity, interpretation, and imagination. Eligible practical arts courses are identified with a "PA" designation in the Course Code Directory. [Florida Statute § 1003.428 (2)(a) (5)]. This requirement may also be fulfilled by completing the following:
   a. Two years of JROTC, a significant portion of which is drills. One credit of JROTC satisfies the performing arts requirement and one credit of JROTC satisfies the HOPE requirement. See the Physical Education section above [Florida Statute § 1003.4282 (3)(f)].

## H. COURSE ACCOMMODATIONS/MODIFICATIONS

Accommodations are changes that can be made to the way students learn and how they are tested. They describe changes in format, response, setting, timing or scheduling that do not alter the curriculum or test in any significant way. Accommodations include changes made to the environment

and /or teacher behavior, which supports a student's learning, such as teaching methods and materials, classroom assignments and tests, learning environment, strategies, time demands, and schedules.

1. English Language Learners (ELLs)
   English Language Learners (ELLs) will be enrolled in English through ESOL I, II, III and IV or English 1, II, III and IV to guarantee the necessary credits needed for graduation. Any exceptions **must** be documented through an ELL Committee meeting.

2. Students With An Active Section 504 Accommodation Plan (Section 504 of the Rehabilitation Act of 1973, 34 C. F. R. Part 104)
   The Section 504 Team must meet annually to determine if a student's mental or physical impairment substantially limits one or more of an individual student's major life activities, such as learning, walking, seeing, hearing, speaking, and/or breathing. The team will consider a variety of sources such as: medical information, behavioral observations, checklists, classroom tests, teacher recommendations/reports, current grades, academic history, standardized-test reports or other reports. Any deviation and/or exemptions to the general-education content requirements would be the decision of the Section 504 team (with parent(s)/guardian(s) notification) and would be addressed on the Section 504 Accommodation Plan. Thus, the individual student's Active Section 504 Accommodation Plan would document the accommodations to the general-education content requirements needed for that student to ensure an equal opportunity to master the general-education content requirements.

3. Exceptional Student Education (ESE) Eligible Students - If accommodations have been provided for ESE students and the IEP committee determines that modifications would be necessary for the student's needs, a decision may be made to provide modifications to the curriculum.

   Modifications to the curriculum are only used for students that are determined eligible for receiving instruction on Florida Access Points and that are looking to obtain a standard diploma using the course codes aligned with these standards. Modifications should be used to support the curriculum expectations and grading systems for students to reflect the student's expected level of performance. For students that participate in modified curriculum, the IEP team should frequently visit and determine that the standards based grading measures are being used in accordance with the progress towards the criteria set forward through the use of the Access Points. On the standardized assessment, the students on Access Points will participate on the aligned assessment to gain insight as to whether course progression towards the standards are being mastered. In this case, it is essential that all of the members of the IEP team, including the student and parent(s), have a clear understanding of how the student will be graded through the use of the Access Points along with progression towards IEP goals.

   The School Board approves modifications to vocational courses to ensure students with disabilities the opportunity to meet graduation requirements for regular diploma. When modifying vocational courses, the particular outcomes and student performance standards that a student must earn credit must be specified on the student's IEP.

## IV. DISTRICT/STATE ASSESSMENT REQUIREMENTS

The primary purpose of the student assessment program is to provide academic achievement and learning gains data to students, parents, teachers, school administrators, and school district staff. This data is to be used by districts to improve instruction and guide learning objectives (Florida Statute § 1008.22). Each

student must participate in statewide standardized assessments at designated grade levels and for designated courses, as required by Section 1008.4282. The ~~Florida Standards Assessment (FSA), which replaces the Florida Comprehensive Assessment Test (FCAT 2.0)~~ Florida Assessment of Student Thinking (F.A.S.T.) replaces the Florida Standards Assessment (FSA) for reading, writing and mathematics, measures Florida Standards in English Language Arts and Mathematics. Student achievement of the NGSSS benchmarks for science and social studies is measured by the FCAT 2.0.

**Commented [JM51]:** Update all State Testing to F.A.S.T.

## A. ASSESSMENT CHARTS

The following charts represent district and statewide assessments administered to students in grades 3-12 designed to identify the educational strengths and needs of students and the readiness of students to be promoted to the next grade level or to graduate from high school.

| Districtwide Assessments | |
|---|---|
| **Assessment Type/ Purpose** | **Assessment Name/Target** |
| **Diagnostic:** To determine the nature of the student's difficulty and areas of academic need | iReady K-8 ELA and Mathematics(grades 6-8, intensive students only)<br>English Language Arts Progress Monitoring(11-12)<br>Mathematics (AGA) DAP Progress monitoring |
| **Common Exams**: To measure student progress toward academic goals for the marking period in the course | Mathematics grades 11-12 Nine Weeks Exams<br>Science Nine Weeks Exams<br>Social Studies Nine Weeks Exams |
| **College Readiness**: To measure college readiness skills and eligible students wishing to participate in Dual Enrollment | Post-Secondary Education Readiness Test (PERT)<br>PSAT 10th Grade<br>Students intending to participate in Dual Enrollment |

**Commented [JM52]:** Update with grades 6-8 being intensive students

| State Assessment (Level 3 = Satisfactory Performance Level) | Grades Assessed | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** |
| Florida Assessment in Student Thinking in ELA - Reading<br>Florida Standards Alternate Assessment in ELA | X | X | X | X | X | X | X | X* | | |
| Florida Standards Assessment in ELA - Writing | | X | | | | X | | X* | | |
| Florida Assessment in Student Thinking in Mathematics<br>Florida Standards Alternate Assessment in Mathematics | X | X | X | X | X | X | | | | |
| Science NGSSS Assessment | | | X | | | X | | | | |
| Civics NGSSS EOC Assessment | | | | | X | | | | | |
| Algebra 1 ~~FSA~~B.E.S.T./FSAA EOC Assessment * | Administered to students who complete the respective coursework. The score is averaged as 30% of their course grade | | | | | | | | | |
| Geometry ~~FSA~~ B.E.S.T./FSAA EOC Assessment | | | | | | | | | | |
| Biology 1 NGSSS EOC Assessment | | | | | | | | | | |
| U.S. History NGSSS EOC Assessment | | | | | | | | | | |

***To earn a standard diploma, the student is required to score satisfactory (Level 3) or higher on the grade 10 ELA and Algebra 1 EOC or achieve a concordant/comparative score on a college readiness assessment.**

**Commented [JM53]:** Updated to say B.E.S.T.

| Concordant/Comparative Scores Meet Graduation Test Requirements |
|---|
| **All students entering 9th Grade 2018-19 and after** |

| | | |
|---|---|---|
| SAT EBRW | FSA ELA Grade 10 | 480 |
| ACT Reading and English | FSA ELA Grade 10 | 18 |
| PSAT/NMQST Math | Algebra I EOC | 430 |
| SAT Math | Algebra I EOC | 420 |
| ACT Math | Algebra I EOC | 16 |
| FSA Geometry EOC | Algebra I EOC | 499 |

## B. DISTRICT/STATE ASSESSMENT ACCOMMODATIONS FOR SPECIAL PROGRAM STUDENTS

1. English Language Learners (ELL) - On classroom assessments and district common assessments, like the Balanced tests, lesson, chapter, unit tests and nine week exams accommodations listed on the district's strategy sheet or other documented adaptations appropriate to the student's language proficiency level may be provided. The use of Model Performance Indicators (MPIs) based on the WIDA tools for assessment is encouraged.

   English Language Learners (ELLs) must take all required state and district achievement tests unless they have an IEP or ELL Plan, which indicates otherwise [State Board of Education Rules 6A-1.09432(2) and 6A-6.0909]. Accommodations to **statewide testing, like FSA and EOCs**, are limited to the following:
   a. flexible setting
   b. flexible scheduling
   c. flexible timing
   d. state-approved Heritage Language Dictionary or Glossary, and
   e. limited assistance by the ESOL or heritage language teacher using the student's heritage language

   ELLs **must** have access to an English-to-heritage language translation dictionary or glossary, such as those made available in instructional settings for ELL students. When a student is classified as both ESOL and ESE, all accommodations listed on their IEP as well as their ELL Plan **must** be offered. Parents/guardians are notified in writing of all accommodations offered to their child. A copy of this document is maintained in the ELL folder.

2. Students With An Active Section 504 Accommodation Plan (Section 504 of the Rehabilitation Act of 1973, 34 C. F. R. Part 104)
   **Accommodations will be provided based on the completed and annually reviewed form.** Students with active Section 504 Accommodation Plans may be eligible to receive appropriate accommodations on both School District and state assessments. The Section 504 Team should refer to the student's past performance on standardized tests and the classroom testing accommodation section of the Section 504 Accommodation Plan to determine how the disability could substantially interfere with his/her performance. If so, the Section 504 Team will determine the necessary and appropriate accommodations for district and state assessments.
   Testing accommodations during School District/State testing will be implemented as appropriate and as specified in the student's 504 Accommodation Plan based on the student's need and requirements represented in the respective test manual. The 504 Accommodation Plan must specify standard administration with accommodations.

3. Exceptional Student Education (ESE) Eligible Students

Testing accommodations during School District/state testing will be implemented as appropriate and as specified in the student's IEP based on the student's need and requirements represented in the restrictive test manual. The IEP **must** specify:

a. standard administration or administration with accommodations
b. accommodations

**Note:** Specific information regarding accommodations for each assessment instrument can be found in the *Test Coordinator's Handbook* or Accommodations: Assisting Students with Disabilities, 4th Edition, 2018.

4. Computer Based Testing Accommodations

Computer based testing accommodations are provided for students with disabilities enrolled in public schools with current IEPs or Section 504 plans and English Language Learners (ELLs) based on the student's need and requirements represented in the respective Computer-Based Test Administration Manual.

*Accommodations are changes that can be made to the way students learn and how they are tested. They describe changes in format, response, setting, timing or scheduling that do not alter the curriculum or test in any significant way. Accommodations include changes made to the environment and /or teacher behavior, which supports a student's learning, such as teaching methods and materials, classroom assignments and tests, learning environment, strategies, time demands, and schedules.*

## C. EXEMPTIONS FROM DISTRICT/STATE ASSESSMENTS FOR SPECIAL PROGRAM STUDENTS

1. English Language Learners - English Language Learners shall be assessed for academic progress using guidelines established under Section 1008.22, F.S.

Students who will receive a standard diploma **must** achieve passing scores on the Statewide Standardized Assessment or meet the concordant subject area test score on a State Board of Education approved alternate assessment and satisfy student performance standards for each course in Grades 9-12 for which credit toward graduation is awarded. Students with a disability may meet certain criteria for waivers from this graduation requirement [Florida Statute § 1008.22(3)(c)5; Florida Statute § 1003.428(3); Florida Statute § 1003.43(4); Florida Statute § 1003.438; State Board of Education Rule 6A-1.0995-6]. A student who has taken the Statewide Standardized Assessment a minimum of once without earning a passing score may satisfy the Statewide Standardized Assessment requirement by achieving an equivalent score on an alternate assessment, the ACT or SAT. The one-time test administration requirement shall not apply to a new student who enters the Florida public school system in Grade 12 who may either achieve a passing score on the Statewide Standardized Assessment or use approved subject area concordant score to fulfill the graduation requirement [Florida Statute § 1008.22(9)].

Pursuant to FS 1003.433(3) and FAC 6A-1.09422

For English Language Learners who have been enrolled in an ESOL program for less than two years and have met all other requirements for graduation except for the state assessment(s), the following two options for determining whether students have satisfactorily demonstrated grade-level expectations that can be interpreted as a measure of grade 10 level achievement in ELA are:

**Assessment Option**

| Assessment | Criteria |
|---|---|
| Achieve 3000 | Grade 10 Lexile of at least 905L |
| ACCESS for ELLs | 4 in Reading and 4 overall |
| AICE English General Paper (Central HS only) | Passing score of A, B, C, D, E |
| Study Sync Benchmark Assessments | Passing score of 70% or higher |

**Portfolio Option**

The use of a portfolio of student work, which will:

- Contain artifacts that are evidentiary of grade 10 ELA standards being met;
- Include student work that has been independently produced in the classroom; and
- Be signed by the teacher and principal that it is an accurate assessment of the required skills for meeting the graduation requirements of the state of Florida.

**Commented [JM54]:** Added language for ELL students

English Language Learners who have completed the credits required for graduation and who have failed to meet the 10th grade standards as measured by the Statewide Standardized Assessment shall be eligible for compensatory education for "a thirteenth year" as provided in Florida Statute § 1003.43 State Board Rule 6A-6.0909.

English Language Learners who failed to meet the standards after completing the "thirteenth year" may be eligible to be reported for FTE funding in the appropriate courses in the adult education program of the Florida Education Finance Program (State Board Rule 6A-6.0909).

2. Students With An Active Section 504 Accommodation Plan - Students with active Section 504 Accommodation Plans may **not** be exempted from District or state assessments. However, the Section 504 Team **must** determine whether a student with an active Section 504 Accommodation Plan may need testing accommodations. Testing accommodations are determined by the Section 504 Team.

3. Exceptional Student Education (ESE) Eligible Students - The IEP Team determines whether an ESE-eligible student participates in state and School District assessments. The decision to exclude any ESE-eligible student **must** be documented in the student's IEP and **must** meet the following criteria:

   a. The student is unable to master grade level general content standards pursuant to Rule 6A-1.09401, F.A.C., even with accommodations, assistive technology, or accessible instructional materials.
   b. The student is participating in a curriculum based on access points pursuant to Rule 6A-1.09401, F.A.C., for all academic areas.
   c. The student requires direct instruction in academics based on access points in order to acquire, generalize and transfer skills across settings.

   In accordance with Florida Statute § 1003.5715, separate parental consent is required for instruction in access points curriculum and administration of an alternate assessment. The district may not implement the changes without parental consent unless the district documents reasonable efforts to obtain parent's consent and the parent has failed to respond or the district obtains approval through a due process hearing and resolution of appeals.

**Statewide Standardized Assessment Waiver for ESE-Eligible Students**

(S.1008.22(3)(c)2., F.S., states that students with disabilities can be eligible for a waiver of statewide, standardized assessment results for the purpose of receiving a course grade and a standard high school diploma.)

i. The Statewide Standardized Assessment graduation waiver process is designed for consideration of students with disabilities who may be eligible for a waiver on the reading sections of the assessment.

ii. District responsibilities

In order for the Statewide Standardized Assessment graduation requirement to be waived, the IEP team must meet to determine whether or not the assessment can accurately measure the student's abilities, taking into consideration allowable accommodations.

iii. Eligibility criteria

To be considered for a waiver from the Statewide Standardized Assessment graduation requirement, the student must:

- Be identified as having a disability as defined in Florida S 1007.02(2).
- Have an individual educational plan (IEP).
- Have demonstrated proficiency in the core content knowledge and skills needed for a standard high school diploma.
- Have taken the Grade 10 Statewide Standardized Assessment with appropriate, allowable accommodations at least once but recommended twice.
- Be progressing toward meeting the state's 24 credit/ ACCEL 18 credit and 2.0 cumulative grade point average (GPA) requirements and any other district requirements for graduation with a standard diploma.

To be considered for the waiver from the EOC assessment requirement (Algebra 1, Geometry, US History, Biology, Civics), the student must meet all of the following criteria:

- Be identified as a student with a disability, as defined in Florida Statute § 1007.02(2)
- Have an active individual educational plan (IEP)
- Have taken the EOC assessment with appropriate allowable accommodations at least once but recommended twice
- Have demonstrated, as determined by the IEP team, achievement of the course standards

iv. Additionally, to ensure that each student has had every opportunity to pass the Statewide Standardized Assessment, participation in the assessment during ~~April~~ the spring semester of ~~the~~ senior year is recommended.

**Commented [JM55]:** Updated edit

v. Under Florida Statute § 1003.433(1), a student who transfers from another state in 12th grade must pass the Grade 10 Reading Assessment or an alternate assessment that is concordant with the Statewide Standardized Assessment; earn a 2.0 GPA; and meet all requirements of the school District, or state from which he or she is transferring OR meet Florida's course requirements in order to earn a standard diploma. A transfer student may be considered for the waiver.

*A student who has solely been identified as Hospital/Homebound would not be eligible for a waiver.

**Commented [JM56]:** Added language

## V. STANDARD DIPLOMA and CERTIFICATE OPTIONS

A student who meets all of the high school graduation requirements is awarded a standard diploma in

a form prescribed by the State Board of Education. Transfer students wishing to receive a diploma from a Hernando County high school or participate in graduation ceremonies must meet all district and state graduation requirements. The Hernando County School District will certify completion of a course of study with one of the following:

## A. 24 Credit Option or 18 Credit - Academically Challenging Curriculum to Enhance Learning (ACCEL) Option

A standard diploma is awarded to students who meet all criteria (18 or 24 credits and assessments) established by the School Board, Florida Statute § 1003.4282, Florida Statute 1003.3105(5). Refer to graduation charts.

Home Education/Transfer (N998 and 7004) students wishing to receive a high school diploma from Hernando *e*School must:

a. meet the District's graduation requirements including passing scores on statewide assessments
b. be a full-time student with Hernando eSchool (open enrollment dates are 90 days from the district's start date, until two weeks prior the district school start date).

**Note:** eSchool student must comply with the grading timelines and clearance as all other graduating seniors. Hernando eSchool does not calculate and award the distinctions of *Valedictorian* and *Salutatorian,* class rankings. Seniors that enroll outside of the fall open enrollment window for Hernando eSchool during the school year can take courses with eSchool. If they meet full time eligibility requirements during the spring open enrollment window and they are still enrolled with Hernando eSchool, they can receive their diploma over the summer. Students may not take completed transcripts back to their zoned school for graduation purposes.

## B. ACCESS DIPLOMA – Refer to chart on page 62

## C. CAMBRIDGE ADVANCED INTERNATIONAL CERTIFICATE of EDUCATION DIPLOMA

Diploma Section 1003.4282, F.S., defines the revised options for earning an AICE Diploma. Students must earn equivalent minimum of seven credits by passing a combination of examinations at either double credit (A level) or single credit (AS level), as follows. The core AS Level Global Perspectives and Research (mandatory – one credit) and six credits selected from the following subject group areas: 1. Mathematics and Sciences (minimum of one credit) 2. Languages (minimum of one credit) 3. Arts and Humanities (minimum of one credit) 4. Interdisciplinary and Skills Based (optional – maximum of two credits). The Cambridge AICE Diploma is awarded at Distinction, Merit or Pass level depending on the passing grades earned on the AICE subject examinations. For Cambridge AICE exams, the passing letter grades range from A* (at A level only) to E with A* being the highest. The lowest passing grade of E is comparable to a US course grade of C or a 3 on an AP examination. Students who do not qualify for a Cambridge AICE Diploma will receive AS or A Level General Certificate of Education (GCE) subject certificates for the subject examinations passed and must meet all general diploma requirements

## D. INTERNATIONAL BACCALAUREATE DIPLOMA

This type of diploma is awarded to students who meet defined standards and conditions as established by the International Baccalaureate Organization (IBO). Students who earn at least 24 credits and complete the International Baccalaureate (IB) curriculum requirements will satisfy district and state course requirements for graduation with an IB Diploma. To fulfill Florida Statute § 1003.43 requirements for the IB diploma curriculum, students must complete required coursework and internal and external assessment requirements

## E. CERTIFICATE OF COMPLETION

A student shall be awarded a Certificate of Completion if the student completes all standard course requirements (Florida Statute § 1003.4282 or Florida Statute § 1002.3105) (24 or 18 credit options) but fails to:

1. Achieve a cumulative grade point average of 2.0 on a 4.0 scale, or its equivalent, in the courses required and/or
2. Earn a passing score on the statewide assessment or a concordant/comparative score (Florida Statute § 1008.22)

Students who receive a Standard Certificate of Completion have the following options in order to meet the statewide assessment and/or GPA requirements:

1. Continue to take the Statewide Standardized Assessment
2. Take the ACT or SAT ~~or PERT~~ and earn the respective concordant/comparative score for the Statewide Standardized Assessment established prior to 2018
3. Return to school for two (2) additional semesters to remediate the Statewide Standardized Assessment and/or GPA
4. Stay in school and enroll in a GED Exit Option Program
5. Enroll in an Adult GED Program or credit program
6. Meet the new concordant/comparative scores in effect as of June ~~2018~~2023.

**Commented [JM57]:** No longer an option

**Commented [JM58]:** Updated date

Any student who is otherwise entitled to a certificate of completion under the 24 credit or ACCEL 18 credit graduation option may elect to remain in the high school either as a full-time student or a part-time student for up to 1 additional year and receive special instruction designed to remedy his or her identified deficiencies [Florida Statute § 1003.43(10(b)) (Florida Statute § 1003.428 (7)(b)].

A student who has received a Certificate of Completion who subsequently meets the requirements for a standard high school diploma shall be awarded a standard high school diploma dated the school year in which the requirements are completed [Florida Statute § 1003.43(10) (b)].

Students in Exceptional Student Education (ESE) programs who are entitled to a Certificate of Completion may, as an alternative, elect to remain in the secondary school through the end of the day in which the student turns 22 years of age or until the receipt of a Standard Diploma. The purpose of remaining in school is to receive special instruction to remediate the identified deficiencies. These students may attend school for only the time necessary for these deficiencies to be remediated.

**Note: Students earning a Certificate of Completion must have a minimum 2.0 GPA and all required credits to participate in the graduation ceremony.**

## F. GRADUATION DEFERMENT

Students with disabilities may be eligible to defer receipt of the standard high school diploma and continue to receive services through public education. This decision must be made the year in which the student is expected to graduate. However, the student will participate with the graduation class in the year he/she meets graduation requirements.

**Options available for deferment include:**

1. Accelerated college credit instruction

2. Industry certification courses that lead to college credit
3. Collegiate high school program
4. Course necessary to satisfy the Scholar designation requirement
5. Structured work-study, internship, or apprenticeship programs

Benefits for deferral will vary depending on the individual student needs and program selected. Generally, deferral allows the student to have access to college course work, provides vocational training, preparation for college admission, or job skills training.

## VI. DIPLOMA DESIGNATIONS and SEALS

Students who satisfy course and testing requirements above-and-beyond those required for a standard diploma may earn diploma designation(s) which may be in the form of a seal, sticker, stamp, or text.

1. **Scholar** – Refer to the Florida High School Graduation Requirements
2. **Merit** – Refer to the Florida High School Graduation Requirements
3. **Seal of Biliteracy** – Students may receive foreign language recognition on their diploma and transcript if they graduate with a standard diploma (18 or 24) credits and attain a high level of competency in listening, speaking, reading, and writing in one or more foreign languages. (Florida Statute § 1003.432 and SB Rule 6A-1.09951)

**Gold Seal of Biliteracy**

a. Earn four (4) foreign language credits in the same language with a 3.0 GPA and Level 4 or higher on the Grade 10 English Language Arts (ELA) Florida Standards Assessment (FSA) and
b. A qualifying score or performance level on an approved nationally recognized examination on the state board rule list ; or
c. Demonstrate language proficiency through maintenance of a portfolio for languages which are not tested on the nationally recognized examinations state board rule list.

**Silver Seal of Biliteracy**

a. Earn Four (4) foreign language credits in the same language with a 3.0 GPA and
b. A qualifying score or performance level on an approved nationally recognized examination on the state board rule list or
c. Demonstrate language proficiency through maintenance of a portfolio for languages which are not tested on the nationally recognized examinations state board rule list.

**Note:** A high school student who did not enroll in, or complete, foreign language courses, shall be awarded four (4) foreign language high school course credits, upon attaining at least the minimum score or performance level set forth in subparagraph (3)(a)2. for the Silver Seal of Biliteracy." If a student earns a course credit through passage of a CLEP or AP examination, a credit is awarded per the Credit Acceleration Program (CAP), [Section 1003.4295 (3)]. For the seal of biliteracy, no more than four (4) credits in a foreign language should be awarded. Therefore, three (3) more foreign language credits would be awarded for a total of four (4). Data Element Code SB should be use for credits awarded for passing scores and should be reported in Survey 5.

**Foreign Languages Waiver Code Does Count for Bright Futures (0791920)**

For Students Qualifying for a Seal of Biliteracy Who Use the World Languages Transfer Codes, Make Sure to Add the Foreign Languages Waiver Code to Indicate the Student Demonstrates Proficiency to

the Second Level in a World Language and Maintain Evidence/Documentation Locally, Thus Meeting the Bright Futures World Language Requirement

## VII. HONORS AND RECOGNITIONS **(Elementary, Middle and High School)**

Academic recognition will be based on the courses that the student was enrolled in for the grading period. This policy applies to all students regardless of the program. Data for honor recognition shall be obtained from the automated student database whenever possible and will be computed on the four-point system (weighted). Honor recognition for outstanding performance in all subjects shall use the following guidelines:

1. Honors and Recognitions - Elementary
   a. End of nine week recognitions - Students may be recognized at the end of each nine-week grading period for outstanding performance in all subjects:
      - **Honors:** A,B, and S grades
      - **Principal's List:** A and S grades only
   b. End of year recognitions:
      Students may be recognized at the end of the school year for outstanding performance in all subjects:
      - **Superintendent's Award:** A and S grades in all subjects for the entire school year
      - **Principal's Award:** Final averages of A and S with no grade less than a B in all subjects
      - **Honors Award:** Final averages of A, B, and S with no grade less than a C in all subjects
   c. Recognition for Perfect Attendance:
      Students may be recognized for good attendance at the end of each nine-week grading period and/or at the end of the school year.

2. Honors and Recognitions - Secondary
   - **Highest Honors/Superintendent's List:** 3.80 or higher GPA and no grade lower than a "B"
   - **High Honors/Principal's List**: 3.50-3.79 GPA and no grade lower than a "B"
   - **Honor Roll:** 3.0-3.499 GPA with no grade lower than a "C"

   Any student earning a grade point average (GPA) of 3.50 or higher on his/her report card, who has received a grade below a "B", but no grade lower than a "C", will receive Honor Roll designation rather than Highest Honors/ Superintendent's List or High Honors/ Principal's List.

3. Honors Recognition at Graduation
   A student graduating with a standard diploma including a student who has graduated early, may have one or more of the following special designations as defined below and based on grade point average computed to four decimal places at the end of second semester as soon as final grades are verified.
   a. **Honors:** To receive an Honors designation on the diploma, the student must have achieved all criteria and graduation requirements and have an overall weighted grade point average of 3.0-3.499.
   b. **High Honors:** To receive a High Honors designation on the diploma, the student must have achieved all the criteria and graduation requirements and have an overall weighted grade point average of 3.50-3.799.

c. **Highest Honors:** To receive a Highest Honors designation on the diploma the student must have achieved all the criteria and graduation requirements and have an overall weighted grade point average of 3.80 or higher.

4. Valedictorian and Salutatorian **(High School Only)**

To be eligible for valedictorian or salutatorian recognition, a student must have attended the same Hernando County School District public school for three years, two of which must be the junior and senior years.

a. The **weighted grade** point average will be used to determine the student's ranking in class and the Valedictorian and Salutatorian. Parent(s)/guardian(s) should be aware that the weighted grade point average might not necessarily increase a student's chances for scholarships or admission to in-state or out-of-state colleges or universities.
   i. The valedictorian/salutatorian award will be based on high school level course grades earned including DE courses.
   ii. The valedictorian will be the student with the highest weighted average carried to the ten-thousandth place (four digits after the decimal) **at the end of ~~second~~ first semester of his/her senior year as soon as grades are verified.**
   iii. The salutatorian will be the student with the second highest weighted average carried to the ten-thousandth place (four digits after the decimal) **at the end of second semester of his/her senior year as soon as grades are verified.**
   iv. In the case of a tie for the highest weighted average, co-valedictorians will be named, and the student with the third highest weighted average will be designated as salutatorian. In the case of a tie for the second highest weighted average, co-salutatorians will be named.

b. In the event of district initiated boundary changes, (i.e. rezoning, closing a program or school) a student who is required to change schools will be eligible to share the recognition as valedictorian or salutatorian with a fully eligible student, without meeting the three-year attendance requirement in the same school. However, the student must have been enrolled in the District public schools for three years. The criterion for GPA still applies.

c. If a student elects to change schools by changing their educational choice status, they must meet the three year enrollment requirement as stated above.

d. Each high school will determine the procedures for their graduation ceremony.

**Note:** Graduating students who are not part of the graduating cohort will not be considered for class ranking recognition (i.e. top 10%, 20%, valedictorian, and salutatorian)

## VIII. GRADUATION CEREMONY **(High School)**

The high school graduation ceremony is an event to celebrate students who have successfully met the academic and extracurricular requirements for graduation. Therefore, all graduating seniors must complete all senior clearance procedures prior to participating in graduation ceremonies. Students who have completed all requirements for a Standard Diploma ~~or Special High School Diploma~~ will be permitted to participate in the graduation ceremonies at the school in which they are enrolled provided all financial obligations are satisfied and behavioral standards are met and maintained throughout the graduation ceremony. In addition, to participate in the graduation ceremony, the student is required to attend the graduation practice.

**Students earning a Certificate of Completion must have a minimum 2.0 GPA and required credits to participate in the graduation ceremony.**

Commented [JM59]: Updated language

Commented [JM60]: remove

In addition, students who graduate early but have not participated in a graduation ceremony will be permitted to participate in the graduation ceremony for their cohort. **While a student who graduates early is permitted to participate in school activities and social events, the student must comply with district school board rules and policies.**

Any student who fulfills graduation requirements at the end of the first semester will have the graduation date of December entered. Any student who fulfills graduation requirements at the end of the second semester will have the graduation date of June entered.
In the event of the death of a Hernando County high school student in Grade 12 prior to the completion of all state requirements for graduation, the parent(s)/guardian(s) will receive an honorary diploma in the name of the student. If the student had completed all of the state graduation requirements prior to his/her death, the parent(s)/guardian(s) will receive the diploma earned.

## IX. FLORIDA DEPARTMENT OF EDUCATION BRIGHT FUTURES (Florida Statute §1009.53)

The Florida Bright Futures Scholarship Program consists of four awards:
1) Florida Academic Scholars Award (FAS),
2) Florida Medallion Scholars Award (FMS),
3) Florida Gold Seal Vocational Scholars Award (GSV), and
4) Gold Seal CAPE Scholar (GSC).
Each award has its own academic eligibility requirements, award amounts, and funding length. A student may receive funding for only one of the above awards. The highest award earned by the student will be selected (Florida Statute § 1009.53). Bright Futures program requirements are listed in the Florida Counseling for Future Education Handbook or the Office of Student Financial Assistance website at: http://www.FloridaStudentFinancialAid.org/SSFAD/bf/acadrequire.htm

Note: A student who graduates from high school midyear may receive an initial Bright Futures Scholarship award during the spring term following the student's graduation, as long as the student submits the Florida Financial Aid Application by August 31st prior to the intended graduation date and meet the academic school year scholarship requirements.

## X. COLLEGE ADMISSION REQUIREMENTS and COLLEGE ENTRANCE EXAMINATIONS

Refer to the postsecondary institution for admission requirements. General information and test dates offered by the College Entrance Examination Board for the SAT and by American College Testing for the ACT are available in the guidance offices at each high school. Information is also available on-line at www.collegeboard.com and www.act.org. Both the SAT and the ACT are administered at a number of locations in Florida.

## XI. EXTRACURRICULAR ACTIVITIES

Extracurricular activities are defined as activities outside the scope of the regular academic curriculum. Schools may establish criteria for student participation to include but not limited to: passing grades, overall 2.0 GPA, attendance, outstanding notice of obligations and discipline violations unless special arrangements have been approved by the principal or designee.

1. Field Trips (School Board Policies 2340 and 8640) - A field trip which is directly related to a unit of instruction being studied by a particular group of students shall be considered an educational field trip. A trip which is not directly related to the instructional program but which is related to a school-

sponsored or connected activity shall be considered an extracurricular trip.

- The student must be reported as present for the entire school day in order to participate in extracurricular activities or field trips.
- The Student will return from the activity by the same method of travel which was used to get to their destination unless prior approval of the principal or principal's designee. Parent transportation from the field trip site will not be permitted.

2. Athletic Eligibility ( ) - Refer to the district Board approved Athletic Handbook.

## XI MISCELLANEOUS

1. Annual Report - Each district school board must annually publish on the district website and in the local newspaper the following information on the prior school year [Florida Statute §1008.25(8)(b)]:
   a. The provisions of this section relating to public school student progression and the district school board's policies and procedures on student retention and promotion [Florida Statute § 1008.25(8)(b)1].
   b. By grade, the number and percentage of all students in grades 3 through 10 performing at Levels 1 and 2 on the reading portion of the Statewide Standardized Assessment [Florida Statute §1008.25(8)(b)2].
   c. By grade, the number and percentage of all students retained in grades 3 through 10 [Florida Statute § 1008.25(8)(b)3].
   d. Information on the total number of students who were promoted for good cause, by each category of good cause as specified in paragraph (6)(b) [Florida Statute 1008.25(8)(b)4].
   e. Any revisions to the district school board's policy on student retention and promotion from the prior year [Florida Statute § 1008.25(8)(b) 5].
   Schools' financial reports may be found on the district website at https://www.hernandoschools.org/departments/budget-finance/financial-transparency-data

   f. [Florida Statute §1010.215]

### Finance

1. Cafeteria - All students are provided a breakfast and lunch at no cost. Students/Parents may not order food or have food from outside vendors delivered to the school campus. It is a violation of the Competitive Food Rule as stated in the Florida Administrative Code and the Code of Federal Regulation for food deliveries to be made to school sites during the school day.

2. Charitable Drives/Fundraising -
   a. Student participation in all fundraising and charitable drives is voluntary.
   b. Elementary and middle school students are not allowed to do door-to-door solicitation at any time.
   c. All students selling articles for any school will have a current letter of introduction signed by the school principal. This applies to all organizations within the school, i.e. classes, clubs and athletic departments.
   d. Selling and/or distributing food items as fundraisers **may** be allowed on **secondary** school grounds one hour or more after the completion of school lunch periods with approval from the Principal and/or District designee.

3. Fees/Dues - In accordance with Florida Statute §1006.28 (3)(b), parent(s)/guardian(s) and students are held liable for the full replacement cost of any lost or damaged instructional materials.
   a. **Course Fees**:
      Fees for certain courses, clubs and activities may be charged. The student, upon registering, is expected to agree to pay the fee. Fees listed in the Board- approved fee schedule are the maximum allowable. These fees may be used to cover the cost of materials, supplies and dues. Students who are unable to pay the fees may submit a request to the school asking for a fee waiver.

   All financial obligations of students will be kept in the bookkeeper's office. All obligations are expected to be satisfied annually. A student's participation in extracurricular activities may be denied until all financial obligations are satisfied. Participation in graduation exercises will be denied until all financial obligations are satisfied.

| CLASS/CLUB FEES | | | |
|---|---|---|---|
| | **Elementary** | **Middle** | **High** |
| **Activity Fee** | | | |
| K-12 General Activity | $20.00 | $20.00 | $20.00 |
| **The annual per student activity fee may not cover all expenses associated with student participation in individual activities; therefore, additional fees to cover expenses, including (but not limited to) materials, supplies, equipment, travel, membership dues, and other purchased services, may be assessed by school principals.** | | | |
| **CTE PROGRAM FEES (per program)** | | | |
| Secondary CTE Programs (per year) | | $ 30.00 | $50.00 |
| | | | |
| **OTHER CLASS FEES (annual)** | | | |
| Art – per class (per semester) | | $5.00 | $5.00 |
| Band | | $15.00 | $150.00 |
| Band Auxiliary | | | $130.00 |
| Band Camp | | | Varies by site |
| Band – rental of school owned equipment | | $40.00 | $40.00 each |
| Chorus | | $10.00 | $40.00 |
| Drivers Education | | | $30.00 |
| Health Opportunity for Physical Education (HOPE) | | | $5.00 |
| Humanities | | | $5.00 |
| Journalism | | | $5.00 |
| ROTC | | | $20.00 |
| Science Lab – 6-8 | | $15.00 | $20.00 |
| **CLUB FEES (annual)** | | | |
| BETA Club | | | $20.00 |
| DCT, DECA | | | $25.00 |
| ESOL Club | | | $10.00 |
| FFA, FCCLA | | | $15.00 |
| Florida Federation of Color Guards Circuit & Winter Guard International (FFCC/WGI) | | | Varies by Site |
| HOSA | | | $31.00 |

| | | | |
|---|---|---|---|
| Robotics | | | $25.00 |
| French | | | $10.00 |
| German | | | $10.00 |
| Guitar Class | | | $40.00 |
| Honor Society (French, German, Spanish) | | | $20.00 |
| Key Club | | | $20.00 |
| Latin Club | | | $15.00 |
| National Honor Society | | | $20.00 |
| Robotics | | | $25.00 |
| Skills USA | | | $20.00 |
| Spanish | | | $10.00 |
| Technology | | | $5.00 |
| Theatre/Drama/Acting Class | | | $40.00 |
| Thespian Club | | | $20.00 |
| Tri-M Club | | | $20.00 |
| Yearbook | | | $5.00 |
| **OTHER FEES** | **Elementary** | **Middle** | **High** |
| Adult Education | | | $30.00 |
| Advanced Placement Test Fee (student wishing to test but not enrolled in an AP course or non HCSB student wishing to take the test at their zoned school) | | | $96.00 Subject to change |
| PSAT (upper classmen) | | | $16.00 Subject to change |
| Dual Enrollment – Overdue materials per day | | | $2.00 |
| Dual Enrollment – lost material after due date | | | $20.00 |
| Graduation (not to exceed) | | | $85.00 |
| Lockers | | $ 5.00 | $10.00 |
| Media – overdue materials per day | | $ .05 | $ .05 |
| Media – copies | | $ .10 | $ .10 |
| Parking – per semester | | | $25.00 |
| Parking Violations | | | $25.00 |
| PE Uniform | | $25.00 | $35.00 |
| Postsecondary Education Readiness Test (PERT) | | $5.00 | $5.00 |
| Transcripts | | | $2.00 |
| Child Care – Pre School (per month) | | | $50.00 |
| **SPORTS FEES (Pay-to-Participate)** | | | |
| First Sport | | $40.00 | $50.00 |
| Second Sport | | $25.00 | $30.00 |
| Family (Same School) | | $90.00 | $110.00 |
| Individual Cap | | $65.00 | $80.00 |

- **Pay to Participate fees must be paid prior to the student participating in the sport**
- **The athletic fee does not guarantee playing time, only the opportunity to be on the team when an eligible student is selected.**

4. Returned Checks (**NOTICE TO PARENT(S)/GUARDIAN(S) REGARDING RETURNED CHECK POLICY)**

In an effort to curb the internal cost our district bears each year for returned checks (Non-Sufficient Funds-NSF, Account Closed, Fraud and Stop Payment), we have contracted with an outside check collection agency.
This collection agency will be in charge of collecting checks for our district that are not honored by the check writer's bank. In addition to the face value of the check, service charges and bank fees will be added to each returned check based on the laws of the State of Florida. The following is a summary of the base service charge authorized by the State of Florida for returned checks:

| Amount of Check Written | Service Charge |
|---|---|
| $.01 to $50.00 | $25.00 |
| $50.01 to $300.00 | $30.00 |
| $301.00 to $800.00 | $40.00 |
| $800.01 – plus | 5% of Face of Check |

All returned checks will be directly sent to the check collection agency once dishonored. Should your check be dishonored by your bank, the collection agency will send a letter explaining the breakdown of the fees and charges.

5. Student Insurance - Student accident insurance is available to all students. During the first week of school, the students will be given an insurance packet citing the prices, types of coverage, and procedures to follow for enrollment in the student accident insurance plan. Athletes and cheerleaders are required to have this coverage or proof of equivalent coverage in order to participate in any athletic or cheerleading activity. Student accident insurance may also be purchased on a 24-hour basis (see Athletic Handbook for further details).

**How to File an Insurance Claim:**
All accidents to students must be reported to the school's clinic. All students covered by the student accident insurance policy should request the "claim form" required by the insurance company. The form should be completed with the help of the school secretary. All the pertinent information required on the form must be completed.

## Health

1. Blood Drives - The Hernando County School District assists LifeSouth Community Blood Centers and the community by sponsoring on campus blood drives two times (2x) each school year. While the School Board permits LifeSouth to conduct blood drives on its campuses, donation is not required. If any 17 year old student wishes to give blood, his or her parent(s) or legal guardian(s) must read and sign the permission form prior to a student being allowed to donate blood. LifeSouth staff will be contacting parents to verify their permission prior to the blood drive. All students who donate blood will not be allowed to participate in any practice, physical education or any other activity that requires strenuous exertion on the day of the donation.

   The screening process for blood donation, which includes weight, blood pressure, temperature and health assessment, is completed by LifeSouth Community Blood Center personnel. Parent(s) or guardian(s) should know that an adverse reaction, which may include dizziness, fainting or slight drop in blood pressure may occur under rare circumstances. It is the School District's recommendation that all students eat foods containing a protein and a carbohydrate prior to any blood donation and donation is denied for any students who have not eaten within 2 hours of donation. Nourishment should be provided by LifeSouth Community Blood Center as needed.

2. Children With Special Health Care Plans - Parent(s)/guardian(s) are requested to notify the principal or school health professional in writing if there are any known problems, allergies or chronic illness which may affect the student's successful participation in school activities. The school personnel must be aware of conditions that may justify prescribing special attention to the student during school hours. For some conditions it may be necessary for the parent(s)/guardian(s) to obtain written instructions from a physician and assist in the development of a health care plan. Health care plans must be completed each school year ~~if enrolled prior to October.~~ Parent(s)/guardian(s) are requested to schedule a conference with the registered nurse assigned to the school in order to share pertinent information if a child has a health problem or condition that requires special attention.

   If the student is asthmatic and uses an inhaler or is highly allergic to bee stings, etc. and uses an Epi-pen, pancreatic enzymes, ~~or insulin, the ***Parental Request for Assistance in the Administration of Medication*** (SP-EE-051) and~~ the ***Administration of Medication*** form must be properly completed and filed in the clinic. These medications are the only exceptions allowing students to personally carry medications at school. The teacher(s) will be notified that the child has permission to carry this medication if the Medication Authorization and Contract to Carry are completed and signed. It is the responsibility of the parent(s)/guardian(s) to ensure that their child has been properly instructed in the use and handling of these medications if the student is to be allowed to carry them at school.

   The clinic personnel should be made aware of the severity of asthmatic or allergic reaction so they can be as prepared as possible to assist the student. History of prior attacks should also be shared with the clinic personnel.

3. Glucose Monitoring - Children who must have their blood sugar level monitored at school must have a doctor's order on file indicating the times that monitoring should be done and the specific steps to be taken by school staff if the child's glucose level is high or low. It is contrary to state policy to allow children to perform glucose monitoring without a doctor's order. ~~Glucose monitoring may be restricted to the clinic area or a specific area to comply with blood-borne pathogen requirements.~~ For further information, consult with the school health professional.

4. Health Screenings - All health screenings performed in the District's schools shall follow the guidelines as set by the Florida Department of Health in the School Health Services manual. All screenings are noninvasive procedures which do not penetrate the skin or anybody orifice. All health screenings are voluntary. Parent(s)/guardian(s) are notified at the beginning of the school year of all screenings. Parent(s)/guardian(s) have the right to refuse any or all screenings for their child. This must be done in writing and sent to the school clinic prior to the screenings.
   a. **Hearing Screenings:** Will be performed as indicated or for any new student entering the school district in grades K-5 or students entering a Florida school for the first time.
   b. **Vision Screenings:** Will be performed as indicated or for any new student entering the school district in grades K-5.
   c. ~~**Growth and Development Screenings**~~ **Body Mass Index (BMI)**: (Height & Weight) will be conducted in ~~kindergarten~~, first grade, ~~and~~ third grade and sixth grade.
   d. **Dental Screenings**: Are provided with parental permission at certain select elementary schools for students in second grade.
   e. ~~**Body Mass Index (BMI)**: Will be performed in, but not limited to first, and third. BMI calculates a student's height, weight, gender and age. BMI is a screening to identify a possible future health risk.~~

**Commented [JM61]:** Removed

**Commented [JM62]:** Removed

**Commented [JM63]:** Added

**Commented [JM64]:** Removed

**Commented [JM65]:** Updated language

**Commented [JM66]:** Removed

5. Hotline Numbers

| **Support and Resource Area** | **Toll Free Number** |
|---|---|
| Abuse Care LINE, Child Abuse, Drug Abuse, Bullying, Dating Violence | 1-800-872-5437 |
| Abuse Registry | 1-800-342-9152 |
| AIDS – Florida | 1-800-FLA-AIDS |
| American Dental Association | 1-800-621-8099 |
| Alcoholics Anonymous Hotline | 1-352-683-4597 |
| Alzheimer's | 1-800-272-3900 |
| Anorexia Nervosa & Associated Disorders | 1-847-831-3438 |
| Be Brave Hotline | 1-407-792-2957 |
| Blindness | 1-800-424-8666 |
| Cancer – National Institute | 1-800-422-6237 |
| https://livehelp.cancer.gov/app/chat/chat_launch | |
| CCD Hotline | 1-800-342-AIDS |
| Center for Autism and Related Disabilities | 1-800-754-5891 |
| Children's Medical Services | 1-888-326-7485 |
| Cocaine Abuse | 1-800-662-HELP |
| Covenant House | 1-800-999-9999 |
| Directory Assistance | 1-800-555-1212 |
| Diabetes | 1-800-232-3472 |
| Domestic Violence Hotline | 1-800-500-1119 |
| Down Syndrome | 1-800-221-4602 |
| Drug Abuse – National Hotline | 1-800-662-4357 |
| Family Network on Disabilities | 1-800-825-5736 |
| Family Source of Florida | 1-580-488-5437 |
| Kidney Disease | 1-800-638-8299 |
| Lighthouse for the Visually Impaired and Blind | 1-352-754-1132 |
| Missing Children | 1-800-843-5678 |
| National Alliance for the Mentally Ill (NAMI) of Hernando Co | 1-850-671-4445 |
| National Health Information Center | 1-240-453-8280 |
| National Runaway Safe Line | 1-800-621-4000 |
| Organ Donations Education | 1-800-528-2971 |
| Parent Hotline | 1-800-840-6537 |
| Poison Control | 1-800-222-1222 |
| Product Safety | 1-863-665-3601 |
| Rape Hotline | 1-800-656-4673 |
| Runaway /Exploited Children | 1-800-843-5678 |
| Sexually Transmitted Diseases (STD) Hotline | 1-800-458-5231 |
| Speech and Hearing | 1-800-638-TALK |
| Substance Abuse | 1-800-390-4056 |
| Suicide | 1-800-273-8255 |
| Tourette Syndrome Support | 1-727-418-0240 |
| U.S. Consumer Products & Safety Commission | 1-800-638-2772 |
| Vocational Rehabilitation | 1-352-200-3020 |
| Women's Sports Foundation | 1-800-227-3988 |

6. Medication - It is the desire of the Hernando County School District that **medications for students be scheduled in such a way that they can be administered at home before and/or after school hours.** In the event that this is not possible, authorized school personnel may ~~dispense and or~~ administer medication to the students when the following conditions ~~exist~~ are met:
   a. Authorization for Administration of Prescribed Medication/Treatment Form (SP-EE-051) has been completed and signed by the physician, signed by the parent/guardian and submitted to the school. ~~A copy of the form will be placed in the student's Cumulative School Health Record for each medication prescribed.~~ This form will only need to be completed once every school year unless a change in the prescription has occurred.
   b. The medication must be properly labeled, in its original pharmacy container, with the name of the student, prescribing physician, name of the pharmacy and the directions for administration. The medication will not exceed the dosage required for 30 days. The date on the prescription must be dated after July 1st of the start of the new school year. This allows the student to complete an entire school year before an anniversary date of the prescription occurs.
   c. Medications must be for the exact dose prescribed. School personnel will not divide or cut any medications to adjust dosages. It is the responsibility of the parent/guardian to provide the accurate prescribed medication dosages.
   d. Each time the parent/guardian brings in a new supply for medication, the school clinic staff will count the amount of medications and give a receipt after the school representative and parent/guardian have signed the receipt form. A copy will be given to the parents; the original will stay in the clinic record.

   All medications will be locked in the appropriate medication cabinet in the school clinic. Any medication requiring refrigeration (such as antibiotics) should be kept in a locked box in the clinic refrigerator.
   Medications must be brought to school by the parents/guardian. STUDENTS ARE NOT PERMITTED TO BRING THEIR OWN MEDICATIONS TO SCHOOL. (The only exception to this rule is students who have prescriptions and contracts to carry their medications for EPINEPHRINE AUTO INJECTOR, ~~INSULIN~~, ASTHMA INHALER and PANCREATIC ENZYMES).

   If medication is to be taken at home as well as at school, it is recommended that the parents/guardian request the pharmacist to divide the prescription into two containers so that only the amount of medication needed during school hours is brought to school. Students will not be allowed to take their medications out of the clinic. No medications will be allowed on the school bus (with the exception of the four listed in state law, Epinephrine Auto Injector, Asthma Inhaler, Insulin and Pancreatic Enzymes).

   Due to possible side effects of non-prescription medications, any over the counter medications will be treated the same as prescription medications and require the completion of the Authorization for Administration of Prescribed Medication/Treatment. Non-prescription, over the counter products must be brought into school by the parent/guardian in an original container with the safety seal intact.
   PARENTS/GUARDIANS ARE EXPECTED TO PAY SPECIAL ATTENTION TO THE ABOVE POLICY FOR WITHOUT ADHERENCE TO THESE RULES SCHOOL PERSONNEL WILL NOT BE ALLOWED TO ADMINISTER OR DISPENSE MEDICATIONS TO YOUR CHILD.
7. Parent/Student General Information - All parent(s)/guardian(s) should observe their child daily for signs of illness, cleanliness and adequate clothing before they leave for school. Since many illnesses are contagious and parent(s)/guardian(s) are interested in considering the health of other children

**Commented [JM67]:** Updated language

**Commented [JM68]:** Removed

**Commented [JM69]:** Removed

as well as their own child, please refer to the following symptom alert checklist. If your child exhibits any of these symptoms, do not send him/her to school:

a. Vomiting or diarrhea within the past 24 hours
b. Fever within the past 24 hours
c. Sore or red throat
d. Persistent coughing or sneezing
e. Red, watery eyes
f. Rash
g. Earache or drainage from the ear
h. Excessive runny nose especially with greenish-yellow discharge

When a life-threatening situation occurs for a student, the school staff will contact 911 immediately. Emergency care information, including any special orders, such as a "Do Not Resuscitate" (DNR) request, will be provided to emergency medical personnel upon their arrival. ~~According to Florida Statutes school district personnel shall not perform invasive medical services.~~

**Commented [JM70]:** Removed

Parent(s)/guardian(s) are asked to cooperate with school personnel whenever they request assistance, information or conferences concerning their student(s) in regards to health issues.

Parent(s)/guardian(s) are responsible for providing personal care items for their student; change of clothes, sanitary products, brace wax etc. The clinic does not have a supply of these items.

**Commented [JM71]:** Added

Parent(s)/guardian(s) shall promptly fill out and return the Student Information Update ~~and~~ Emergency Information Card and Parental Consent Form to school personnel. It is vital that this information be available to the school personnel in the event of a student becoming suddenly ill or involved in an emergency situation. Failure to have this information on hand may result in an unnecessary delay in reaching the parent(s)/guardian(s) or in getting immediate medical attention for the student. It is also vital that the information card be kept up-to-date since addresses, phone numbers, etc. change during the school year. Parent(s)/guardian(s) are required to designate emergency contact person(s) who will pick up their student if the need ever arises. The name and phones numbers of the emergency contact person(s) must be included on the Emergency Information Card.

**Commented [JM72]:** Updated Language

8. Pediculosis

NO LIVE LICE POLICY

Students who display signs of head lice, such as excessive scratching of the head, may be sent to the clinic to be checked. A thorough examination of the hair and scalp should be done for the presence of live lice. If nits or lice are found, siblings must be checked for lice infestation as well.

If nits are present, an attempt will be made to contact the parent/guardian and the Nit Notification and Treatment Letter will be sent home with the student. The student will be given a return to class pass from the clinic. Students must report to the clinic on a daily basis to monitor process of nit removal until no nits are found. A final recheck will be performed on the 10th day. If nits are still present, the school health professional will be notified to follow-up with the parent/guardian. If live lice are present, parents will be called to pick-up their child from school. After live lice treatment, the student must report to the clinic with their parent/guardian to be examined for lice/nits before they may return to class. If lice are present, the student will be sent home with the parent/guardian.

**NOTE: Presence of lice 24 hours after treatment suggests a very heavy infestation, re-infestation, resistance to therapy, or incorrect us of treatment product. The parent/guardian may contact their licensed healthcare provider regarding retreatment with a pediculicide.

9. School Clinic - All district schools maintain a health clinic that is attended by a school health professional with varying levels of medical training. School clinics are not fully equipped medical rooms. However, they are adequately designed for first aid and/or care of minor illness. The school clinic is closed for the first hour of school unless there is an emergency. Students should not seek explanation of their illness from the health professional since clinic personnel do not diagnose illness. School health professionals will evaluate a student's condition and act accordingly. If the health professional finds that the child is ill, the parent(s)/guardian(s) listed on the Student Information Update and Emergency Information card will be called by the school health professional. If the student is determined to be in satisfactory condition, with a normal temperature and no other signs or symptoms of illness, he/she will be returned to class. Students who request to call home will be allowed to do so. The parent(s)/guardian(s) may then decide if the child is to remain in school (if no signs of illness) or go home. ~~If the parent(s)/guardian(s) cannot be reached, however, the student must return to class.~~ For additional information, please see the School Clinic Policy Manual.

Commented [JM73]: Updated language

10. Refusal to Pick Up from School - Students who have been assessed by the school health professional or other designated personnel and determined to be injured or too ill to remain in class must be picked up promptly. At times, there may be extenuating circumstances when a parent(s)/guardian(s) cannot get to school to pick up their ill or injured child. In such cases, the school will work with parent(s)/guardian(s) as much as possible. However if a parent(s)/guardian(s) refuses to pick up a child who is injured or too ill to remain in school, the incident will be documented in the child's school health folder. If a parent(s)/guardian(s) continues to refuse to pick up their sick child on subsequent occasions, then this will be documented in writing and a referral will be made to appropriate agencies.

## Instructional Resources

1. Instructional Materials – Florida Statute § 1006.28
   - **District School Board**
     The School District shall assure that instructional materials used in the district are consistent with the district goals and objectives and the curriculum frameworks adopted by rule of the State Board of Education as well as with the state and district performance standards.
   - **District School Superintendent**
     By March 31 the Superintendent must certify to the commissioner that there is an approved comprehensive staff development plan that supports fidelity of implementation of instructional materials programs in place. The report must verify that training was provided and that the materials are being implemented as designed.
   - **School Principal**
     The school principal has the following duties for the management and care of instructional materials at the school:
     **a. Proper use of instructional materials**
     The principal or principal's designee shall assure that instructional materials are used to provide instruction to students enrolled at the grade level or levels for which the materials are designed, pursuant to adopted District School Board Rule. The school principal or principal's designee shall

communicate to parent(s)/guardian(s) the manner in which instructional materials are used to implement the curricular objectives of the school.

**b. Money collected for lost or damaged books**

The school principal or principal's designee shall collect from each student or the student's parent(s)/guardian(s) the replacement cost of any instructional material the student has lost, destroyed, or unnecessarily damaged.

**c. Disposition of funds**

The school principal or principal's designee shall transmit all money collected from the sale, exchange, loss, or damage of instructional materials to the district to be deposited in the district instructional materials fund

**d. Accounting for textbooks**

The Principal or principal's designee shall see that all books are fully and properly accounted for as prescribed by the adopted rules of the district school board. Adopted procedure for the Hernando County School System is the use of the district provided circulation system to maintain inventory of instructional materials.

- **Parent and Students** – Florida Statute § 1006.42
  Each parent of a student to whom or for whom instructional materials have been issued, is liable for any loss or destruction of, or unnecessary damage to, the instructional materials or for failure of the student to return the instructional materials when directed by the school principal or the teacher in charge, and shall pay for such loss, destruction, or unnecessary damage as provided under s. 1006.28(3). **A student will only have digital access to instructional materials when a parent fails to return the instructional materials or pay for damage/lost materials.**

2. Adoption Cycle ~~20119-2020 through 2023-2024~~2023-2024 through 2027-2028

| Adoption Year | Subject Area | Specifications & Criteria Available | State Adoption Process | Effective Date Of Contract April 1 – March 31 |
|---|---|---|---|---|
| 2023-2024 | Science***, K-12*** | Nov. 2022 | April 2023- 2024 | 2024-2029 |
| 2024-2025 | Career and Technical Education, World Languages, Art, Music, Dance, Health and Computer Science, ***K-12*** | Nov. 2023 | April 2024- 2025 | 2025-2030 |
| 2025-2026 | English Language Arts, ***K-12*** | Nov. 2024 | April 2025- 2026 | 2026-2031 |
| 2026-2027 | Mathematics***, K-12*** | Nov. 2025 | April 2026- 2027 | 2027-2032 |
| 2027-2028 | Social Studies***, K-12*** | Nov. 2026 | April 2027- 2028 | 2028-2033 |

**Commented [JM74]:** Updated Subject Areas and Dates for Adoption

3. Media Center/Library - Media centers are provided for students use in all Hernando County schools. The media center is provided to support the learning and enhance the educational opportunities for all students.

   Students using the media center/library must abide by media center/library regulations or they will lose their privilege to use the media center/library. The length of the loss of privilege, if such does occur, will be determined by the administration.

   Students are responsible for all material checked out of the media center/library in their names. They are responsible for the material until it is returned. If the material is not returned, the

procedures for Lost or Damaged Books will be followed. For this reason, students are discouraged from checking out material for friends or from loaning books or material to other students.

4. Social Security - The School District of Hernando County may collect, use or release social security numbers of students and/or parents as either required or authorized by law [Florida Statute §119.071(5)(a)2-3]. For more information see Appendix D.

5. Student Records - State and Federal law gives parents [and students over eighteen (18) years of age] certain rights concerning student school records. For more information see Appendix E.

## Safety

1. Emergency Procedures
   - **a. 911:**
     If students or parent(s)/guardian(s) become aware of any criminal activities, violence, weapons, guns or drugs in regard to a district school, that individual is urged to immediately call 911 Contact school personnel to report violations of school rules and or bullying.
   - **b. Evacuation / Reunification Procedures:**
     It should be noted that circumstances may arise which require the Hernando County School District to either evacuate one or more of its campuses due to an emergency situation. If this action is required, all students will be moved to an alternative site, when it is safe to do so, until the hazard has passed. It should be noted that during an emergency, ALL cell phones (students and staff) are to be "OFF". If parent(s)/guardian(s) wish to pick-up their student during an emergency situation, they may do so only from the ~~alternative~~ designated reunification site for each school. Information regarding the designated reunification site will be provided on a case-by-case basis when conditions warrant evacuation from an affected site.

2. Lockers - Lockers will be issued according to school-based procedures. The locker is the property of the school, and administration reserves the right to inspect the locker without prior notice being given to the student who rents the locker. The student renting the locker is responsible for the contents and condition of the locker.

3. Off-Campus Passes/Leaves, Permits - To receive permission, students must bring a note from the parent(s)/guardian(s) indicating the student has permission to leave campus or the student will be picked up by the parent(s)/guardian(s) and this note will be verified with a phone call to the parent by administration. The note must give the reason for the dismissal. Only the attendance office can give students an off-campus pass/leave permit. The pass will be given only when the situation is considered urgent and warrants this special privilege. The criteria for issuing the pass/leave permit shall be the same as an excused absence. Students must show his/her permit to leave campus during school hours. A student may be signed out of school only if a legal guardian listed on the student emergency card provides the requested documentation. A picture identification of the individual requesting the student be released may be required. Students are not allowed to leave school with any person other than the legal parent(s)/guardian(s) or a person with authorization from the student's parent(s)/guardian(s). Adult students (18 years of age or older) or a married student will need only the principal's permission to leave campus.

   Students are not allowed to leave campus for lunch or to run off-campus errands for staff.
   With principal and parent(s)/guardian(s) permission, students will be allowed to leave campus for a

school-sponsored activity. The student must be covered by sufficient insurance and the liability waiver must be completed.

**Students may not leave campus during school hours without appropriate permission.**

4. Safety Rules
   - Adhere to on-site traffic plans for vehicles when driving on campus
   - Encourage walkers or bicyclists to follow safety rules
   - Use pedestrian-safety features where available

5. Supervision

   **Ensure Your Child's Safety**
   - Parents and children are not to arrive at school earlier than thirty minutes before the start of the school day*
   - Children are to leave campus within thirty minutes after the school day or activity ends*

   * Special arrangements may be made with the before/after school program, teacher or administrator.

   Supervision will not be provided earlier than thirty minutes before nor thirty minutes after school times. School clinic services are not available at extracurricular activities nor before or after the school day. Parents bear the responsibility to attend to any medical needs for their children before and after these times.

6. Survey - Students are not required to participate in any survey non-related to school matters. See Appendix F.

7. Visitors - To protect the safety and welfare of the Hernando County School District's students, all school campuses are closed. All visitors must enter the school through the main office to be screened and given authorization to visit the campus [Florida Statute §1013.10; Unauthorized persons on school district property may be considered to be a trespasser and may be reported to law enforcement. Acceptable reason for school visits include:

   - Participation in a school-sponsored activity approved by the administration.
   - Special permission from the school or district administration.

   Students who have been withdrawn, expelled or suspended from school for disciplinary reasons will not be allowed on any School Board property or at school-sponsored activities unless they are accompanied by an administrator or administrator's designee. This administrator or administrator's designee shall accompany the student until the student has left the school grounds.

8. Weather Emergencies - When students find themselves in or around the following location, event, or condition, during a thunderstorm or lightning they are advised to take the following protective action:

   **Thunderstorms and Lightning:**

   a. **On School Grounds:** Students are directed to get out of open areas and into an enclosed building as quickly as possible upon the approach of a storm. Students shall not seek shelter under isolated trees, close to metal fences, on playground equipment, or in shelters in exposed locations.
   b. **In School Buildings:** Students are directed to stay indoors and to not go outside unless absolutely necessary. Stay away from open doors and windows, metal objects, electrical

appliances and plumbing until the storm has passed. Keep telephone use to a minimum. Do not handle flammable liquids in open containers. Unplug, if possible, TV sets, computer equipment and all electrical equipment and appliances.

c. **Athletic Events:** Students are directed to seek shelter in buildings. Avoid open fields and high objects in the area where there is no shelter. Keep twice as far from isolated trees or objects as the object is tall. Get into a crouching position if open areas cannot be avoided. Avoid open spaces, metal fences, sheds or unenclosed shelters. Avoid electrically conductive overhead objects (i.e., wires). Do not use metal object such as fishing rods or golf clubs. Remove metal-cleated shoes.

d. **In Transit:** Students are directed to stay inside vehicles. DO NOT TOUCH EXPOSED METAL PARTS. Do not park vehicles under electrical lines or trees. Seek protected shelter when using scooters, motorcycles, bicycles and other open vehicles.

e. **Field Trips or Hiking:** Students are directed to move from high ground and avoid lone trees and small sheds. Stay away from metal fences. Seek shelter in a thick timber ravine, ditch or in an enclosed vehicle or building.

**Tornadoes:**

Principals and facility managers have evaluated their physical plants and have developed plans for secure area for the students. They have considered the following issues in formulating their plans:

- The utilization of lower floors and interior areas for housing students.
- Gyms and other areas with wide roof span buildings are not suited for housing students.
- The development of a special alarm system for tornado warnings.
- Ensuring that first aid supplies are current and convenient.

a. **Tornado Watch***:* When weather conditions are right for the formation of tornadoes, the staff will:

- Move students from re-locatable (portable) classrooms and outside locations to permanent facilities.
- Prepare shelter areas on the lower floors and toward the interior of the buildings.
- Monitor weather advisories.
- Make plans to evacuate large areas with wide roof spans unless they are designated as shelters.
- Keep doors unlocked.
- Close windows and outside doors.

b. **Tornado Warning:** When a tornado has been sighted in the area visually and/or on radar, the staff will:

- Monitor progress of the storm.
- Evacuate portable classrooms and take shelter in permanent facilities.
- Close windows and outside doors.
- Direct everyone to seek cover where floors and walls meet and take a protective seated position with hands/arms covering the head and face.

c. **School Bus:** During a tornado warning, bus drivers will take the following steps:

- Stop at the closest available building which can be used as a shelter.
- Shelter students until the “all clear” are announced.
- Advise students to seek cover and place themselves in a protected position covering their head and face.

- Have the students disembark and lie flat in the lowest area available when a suitable shelter is not available.

## Transportation

1. Driver's License Requirements - According to the provisions of Florida Statutes, effective October 1, 1997, any student who is eligible to obtain a restricted or regular license must be enrolled in an educational program and satisfy relevant attendance requirements. The student must be enrolled in a K-12 program, a special program, or an adult full time evening school. The student must not have more than fifteen (15) unexcused absences in a 90-day attendance period.

   **A. Suspension of Driver's License**

   If a student is not enrolled in school or accumulates fifteen (15) or more unexcused absences in a 90-day period, the district must notify the Department of Highway Safety and Motor Vehicles of the name, date of birth, and social security number of the student. Upon receipt of notice from the Department of Highway Safety and Motor Vehicles that the driving privilege will be suspended, the minor or the parent(s)/guardian(s) of the minor has fifteen (15) calendar days to provide proof of compliance with the school attendance requirement statute or request a hardship waiver. Twenty (20) days after notification from the Department of Highway and Safety and Motor Vehicles, the operator's license or learner's permit will be suspended. Students affected by this requirement who have not yet received a learner's permit will have their attendance recorded with the Department of Highway Safety and Motor Vehicles.

   **Hardship Waiver**

   According to the provisions of the statute cited above, school administration shall waive the requirements of this statute for any minor under its jurisdiction for whom a personal or family hardship requires that the minor have a driver's license for their own or their family's employment or medical care. Recommendations of teachers and counselors are to be considered prior to granting a waiver. If a waiver is granted through this process, the Department of Highway Safety and Motor Vehicles is to be notified within 24 hours after the hearing.

2. Parking

   To be eligible for a parking permit, **the high school student** must:

   - Have a 2.0 GPA at the time of application
   - Maintain a 2.0 GPA each marking period for which the permit is issued
   - Maintain a ~~90%~~ 10 days or less unexcused attendance rate for each class in the prior semester. ~~per class period~~

   a. The Principal or principal's designee ~~may~~ will suspend the parking permit at the time that the student's GPA falls below 2.0 and/or student has 10 or more unexcused absences in the current semester ~~attendance falls below the 90% rate~~. However, a student may have his/her parking permit reinstated when the GPA is restored and/or attendance is improved provided there are available parking spaces.

   b. All high school students who drive vehicles on campus are required to obtain a parking permit with an assigned number. That number and student application will be kept on file in the administration office. Since there are limited parking facilities on high school campuses, parking permits will be issued in order of academic programs (DECA, Allied Health, Dual Enrollment, Reduced Schedule) and seniority with Seniors, and Juniors second priority.

   c. A parking permit will be issued by the principal or principal's designee to eligible drivers for each vehicle registered upon presentation of a current Florida Operator's License and a Florida

**Commented [JM75]:** Updated language

**Commented [JM76]:** Updated language with attendance

**Commented [JM77]:** Added

Vehicle Registration Certificate. The sticker shall be placed on the vehicle in accordance with the individual school's requirements. Each vehicle will be assigned a specific parking area.

d. Students are not permitted to return to their vehicles during school hours unless approved by the school administration.
e. The school is not responsible for damages, theft, etc. to personal vehicles, bicycles, scooters or any form of transportation or their contents.
f. Student drivers have the responsibility to ensure that all passengers have appropriate leave permits when leaving campus during the school day. Failure to do so may result in disciplinary action.
g. Students driving vehicles within the school zone are required to observe all state, local and school district regulations on speeding and parking. Any member of the faculty, staff or administration may issue a citation for a violation upon identification of the student or parking permit. The citation will be in triplicate with one copy to the student or placed on the vehicle, one copy to the administration for the student's disciplinary file, and one copy to be mailed to the parent(s)/guardian(s) of the student. Repeated violations may result in issuance of a parking ticket with a fee up to $25.00 and/or suspension or revocation of the privilege of driving and parking on campus, and/or referral to law enforcement. After the first warning of irregular parking, vehicles that do not have parking stickers will be towed away at the driver's expense.
h. Excessive disciplines, absences, tardies, or improper use of off-campus privileges on the part of the student may result in the revocation of the parking permit.
i. Middle school students are not permitted to operate motorized vehicles on campus.

3. Bicycles and scooters - Persons riding bicycles or scooters on a roadway have the same rights and duties as drivers of motorized vehicles. Riders must know and obey the scooter laws and/or know and obey the bicycle laws. All students must comply with the helmet law.

4. Bus Procedures - Instructions for Students Riding the Bus:
   - Students are expected to obey the bus driver's instructions at all times since he/she is in full charge of the bus.
   - When waiting to board the bus, students are to stand at least 10 feet off the roadway until the bus stops. Also, when boarding or departing the bus, students are to walk 10 feet in front of the bus and wait for the driver's signal before crossing the road.
   - Students must board and leave the bus at their regular stop location. No exceptions will be made unless by written permission from the administration.
   - Students must be on time. The bus will not wait for those who are tardy. Students should be at the bus stop five minutes before the scheduled time. In case of a bus breakdown, students must wait at the bus stop for one hour for a substitute bus to arrive before an excused tardy for being late to school is issued.
   - The driver will assign student seats. Students are to sit facing forward with feet out of the aisle. Students are to remain in their seats while the bus is in motion. The aisle must be clear of feet, books and jackets. The driver must have an unobstructed view of the back door.
   - Students are to keep arms and heads inside windows. No object is to be thrown at the bus, in the bus or out of the windows of the bus.
   - Students are to make no unnecessary conversation with the bus driver since the driver must have his/her full concentration on driving the bus. Students are to remain quiet. Outside of ordinary conversation, students are to maintain classroom conduct. Students shall not use any abusive or profane language to other students, the driver or pedestrians.

- Students will refrain from pushing, tripping, shoving and fighting while boarding, riding and leaving the bus.
- Students are to be absolutely silent when the bus stops at all railroad crossings. Burning the dome lights is the driver's signal for absolute silence.
- No eating, drinking, use of drugs/snuff/chewing tobacco, smoking, vaping or possession of a weapon will be allowed at any time on the bus.
- Animals (dead or alive), glass containers, sharp objects, balls, ball bats, racquets, marbles, cutting instruments, toys, radios, tape players, CD players, games, novelty/trading cards, batons, drumsticks, toothpicks, balloons, lighters, matches, or any items of this nature are not allowed on the bus.
- Large objects, including band instruments which cannot be held on the lap or which interfere with the seating and safely of others, will not be permitted on the bus.
- Students in Exceptional Student Education must comply with all of above. As required by law, parent(s)/guardian(s) of exceptional students must be available to assist the student in boarding and departing at the approved bus stops, and they must provide necessary emergency information to the Transportation Department.

Violation of any of the above rules will be reported by the driver to the principal who has the authority to suspend a student temporarily or permanently from riding the bus. Riding the bus is a privilege. Parent(s)/guardian(s) have the responsibility to ensure that suspended students will not appear at the bus stop.

**Commented [JM78]:** added

## Pledge

In accordance with Florida Statute §1003.44, a student has the right not to participate in reciting the pledge. Upon written request by his or her parent, the student must be excused from reciting the pledge, including standing and placing the right hand over his or her heart.

APPENDIX A
(Course Progression Charts)

## Middle Grades Course Progression

| Course | Level | Grade 6 | Grade 7 | Grade 8 |
|---|---|---|---|---|
| English Language Arts | (Level 1-2) | MJ Language Arts 1 (1001010)<br>+<br>M/J Intensive Reading (1000010) | M/J Language Arts 2 (1001040)<br>+<br>M/J Intensive Reading (1000012) | M/J Language Arts 3 (1001070)<br>+<br>M/J Intensive Reading (1000014) |
| | (Level 3-5) | M/J Language Arts 1 1001010)<br>or<br>M/J Language Arts 1 Adv (1001020) | M/J Language Arts 2 (1001040)<br>Or<br>M/J Language Arts 2 Adv (1001050) | M/J Language Arts 3 Adv (1001080)<br>or<br>English 1 (1001310)<br>or<br>Pre-AP English 1 (1001415) |
| Mathematics | (Level 1) | MJ Math Course 1 (1205010)<br>+<br>Intensive Math (1204000) | MJ Math Course 2 (1205040)<br>+<br>Intensive Math (1204000) | MJ Pre-Algebra (1205070)<br>+<br>Intensive Math (1204000) |
| | (Level 2) | MJ Math Course 1 (1205010) | MJ Math Course 2 (1205040) | MJ Pre-Algebra(1205070) |
| | (Level 3-5) | MJ Math Course 1 Adv (1205020) | MJ Math Course 2 Adv (1205050) | ‡‡Algebra 1 (1200310)*<br>or<br>Pre-AP Algebra 1 (1200386)*<br>or<br>MJ Pre-Algebra(1205070)<br>***Level 3 EOC score required for standard diploma and EOC counts 30% of final grade*** |
| Science | (Level 1-3) | Comprehensive Science 1 (2002040) | Comprehensive Science 2 (2002070) | Comprehensive Science 3 (2002100) |
| | (Level 4-5) | Comprehensive Science 1 Adv (2002050) | Comprehensive Science 2 Adv (2002080) | Comprehensive Science 3 Adv (2002110) |
| Social Studies | (Level 1-3) | U.S. History (2100010)<br>Or<br>U.S. History and Career Planning (2100015) | Civics (2106010)<br>or<br>Civics and Career Planning (2106016)*<br>***EOC counts 30% of final grade*** | World History and Career Plan (2109015) |

| | | | | |
|---|---|---|---|---|
| | (Level 4-5) | U.S. History Adv (2100020) Or U.S. History and Career Planning Adv (210005) | Civics Adv (2106020) or Civics and Career Planning Adv (2106026)* ***EOC counts 30% of final grade*** | M/J World History Adv and Career Plan (2109020) Or Pre-AP World History and Geography (2109415) |

If a school offers Pre-AP World History and Geography, MYP IB or AICE Social Studies courses in 8th grade, the school must adopt US History and Career Planning or Civics and Career Planning to meet promotion requirements.

## High School Course Progression Matrix

English Language Arts and Mathematics

| Course | Grade Level | Transitional Level 1-2 | On Grade Level 3 | Above Level 4-5 | IB Level 4-5 | AICE |
|---|---|---|---|---|---|---|
| English Language Arts | **Grade 9** | English I / (1001310) & Intensive Reading | English I / (1001310) or Pre-AP English I / (1001415) | English 1 (H) / (1001320) or English II (H) / (1001350) or Pre-AP English I / (1001415) | English 1 (H) / (1001320H) or Pre-IB English 2 / (1001810) | English 1 (H) / (1001320H) or AS General Paper / (1009360) |
| | **Grade 10** | English II / (1001340) & Intensive Reading | English II / (1001340) or English II (H) / (1001350) | English II (H) / (1001350) or English III (H) / 1001380 | Pre-IB English 2 / (1001810) or English 3 (H) / (1001380) or AP LA & Comp.(1001420) | English II (H) / (1001350) or AS English Language / (1001550) |
| | **Grade 11** | English III / (1001370) | English III / (1001370) or ENC1101/ENC1102 | AP LA & Comp.(1001420) or ENC1101/ENC1102 (2cr) | IB English 3 / (1001820) | AS English Literature / (1005370) |
| | **Grade 12** | English IV / (1001400) | English IV / (1001400) or ENC1101/ENC1102 (2cr) | AP LA & Comp.(1001420) 0r ENL2011/ENL2012 (2cr) | IB English 4 / (1001830) | AS English Language and Literature / (1001535) |
| == Mathematics | **Grade 9** | Algebra 1A / (1200370) 1 credit & *Algebra 1B / (1200380) 1 credit | *Algebra 1 or (H) (1200310/1200320) Or Pre-AP Algebra 1 (1200386)* | Geometry or (H) (1206310/1206320) | Geometry (H) / (12063i0) Or Algebra II (H) / (1200340) | Geometry (H) / (12063i0) Or Algebra II (H) / (1200340) |

| | | | | | | |
|---|---|---|---|---|---|---|
| | **Grade 10** | Geometry / (1206310) | Geometry or (H) / (1206310/1206320) | Algebra II or (H) / (1200330/1200340) | Algebra II (H) / (1200340) or IB Pre-Calculus / (1202375) | Algebra II (H) / (1200340) or Pre-Calc / (1202340) |
| | **Grade 11** | Algebra II or (H) / (1200330/1200340) or Mathematics for Data and Financial Literacy (1200384) | Algebra II or (H) / (1200330/1200340) or Mathematics for Data and Financial Literacy (1200384) | Pre-Calc / (1202340) or MAC 1105/1147 (2cr) | IB Math Studies / (1209800) or IB Pre-Calculus / (1202375) Or IB Calc & Descr Stats / (1202810) | Pre-Calc / (1202340) Or AP Calculus AB / (1202310) |
| | **Grade 12** | Algebra II or (H) / (1200330/1200340) or Mathematics for Data and Financial Literacy (1200384) or Mathematics for College Liberal Arts (1207350) | Pre-Calc / (1202340) or Mathematics for Data and Financial Literacy (1200384) Or Mathematics for College Liberal Arts (1207350) or MAC 1105/1147 (2cr) | AP Calculus AB / (1202310) or STA2023 | IB Stats & Intro Diff Calc (1210310) Or IB Calc & Descr Stats / (1202810) Or AP Calculus AB / (1202310) | AP Calculus AB / (1202310) Or AP Calculus BC / (1202320) |

* ***Level 3 EOC score required for standard diploma and EOC counts 30% of final grade***

Algebra 1A and Algebra 1B are equivalent to 2 credits for high school graduation. However, both courses count as 1 credit for admission to the SUS

Certain Industry Certifications may be applied toward mathematics credit requirements (excluding Algebra 1 and Geometry)

## High School Course Progression Matrix

Science and Social Studies

| Course | Grade Level | Transitional<br>Level 1-2 | On Grade<br>Level 3 | Above<br>Level 4-5 | IB<br>Level 4-5 | AICE |
|---|---|---|---|---|---|---|
| Science | **Grade 9** | Env. Science (2001340)<br>(Grade 9 students only) | Biology (2000310) | Biology or (H) (2000310/2000320) | Biology 1 (H) (2000320H) | Biology (H) / (2000320) |
| | **Grade 10** | Biology (2000310) | Physical Science (2003310) | Chemistry I or (H) (2003340 / 2003350) | Chemistry 1 (H) (2003340 / 2003350) | AS Marine Science / (2002515) |
| | **Grade 11** | Physical Science (2003310)<br>or<br>Marine Science (2002500)<br>or<br>Earth Space Science (2001310) | Marine Science (2002500)<br>or<br>Earth Space Science (2001310) | Physics I or (H) /(2003380/2003390) or AP Env. Science (2001380) or +AP Biology 2000340 or BSC2010/BSC2011 | AP Biology (2000340) | AS Environmental Management / (2001381) |
| | **Grade 12** | | | CHM 2045<br>Or<br>PHY1053 | Biology 2 IB / (2000810) or Biology 3 IB / (2000820) or Env. Systems 2 IB / (2001375) or Sports & Ex Science 2 IB (2001830) or Chemistry 2 IB (2003810) | |
| Social Studies | **Grade 9** | | | AP Human Geography (2103400) | AP Human Geography (2103400) | World History (H) / (2109320) |
| | **Grade 10** | World History (2109310) | World History or (H) (2109310/2109320)<br>or<br>Pre-AP World History and Geography (2109415) | AP World History (2109420) | AP World History (2109420)<br>Or<br>AP European History (2109380) | AS European History / (2109371) |
| | **Grade 11** | U.S. History (2100310) | U.S. History or (H) (2100310/2100320)<br>or | AP U.S. History (2100330)<br>or<br>*AMH2010/AMH2020 | AP U.S. History (2100330) | AS US History / (2100500) |

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | AP U.S. History (2100330) | | | |
| | **Grade 12** | U.S. Government (2106310) Econonomics (2102310) | U.S. Government or (H) (2106310/2106320) and Economics or (H) (2102310/2102320) | AP U.S. Gov and Politics (2106420) AP Microeconomics (2102360) or AP Macroeconomics 2102370 or AP Psychology 2107350 or AP Comparative Gov/Pol 2106430 DE Psychology PSY1012 or DE Sociology SYG2000 | Cont. History 1 IB (2109800) or Cont. History 2 IB (2109805) or Soc & Cult Anthropology 2 IB (2101810) or Environmental Systems 2 IB (2001375) | |

**APPENDIX B**
**(Sample Programs of Study)**
**For a full list of all programs of study, go to the district website**

| | | | |
|---|---|---|---|
| **Career Cluster:** | **Visual and Performing Arts** | **Program:** | **Theatre** |
| **Career Cluster Pathway:** | **Acting** | **Industry Certification:** | **N/A** |

HERNANDO SCHOOL DISTRICT
Learn it. Love it. Live it.

| | 16 CORE CURRICULUM CREDITS | | | | 8 ADDITIONAL CREDITS | | |
|---|---|---|---|---|---|---|---|
| | **ENGLISH** 4 credits | **MATH** 4 credits | **SCIENCE** 3 credits, 2 with lab | **SOCIAL STUDIES** 3 credits | **OTHER REQUIRED COURSES** FINE ARTS (1 credit), PHYSICAL EDUCATION (1 credit), | **VISUAL and PERFORMING ARTS COURSES** | **RECOMMENDED ELECTIVES** (ALIGNED WITH COMMUNITY COLLEGE & STATE UNIVERSITY SYSTEM PROGRAMS) |
| **HIGH SCHOOL (NCTHS)** | **Diploma Options: (1) 24 Credit (2) 18 Credit ACCEL (3) Advanced International Certificate of Education (4) International Baccalaureate**<br>• **Students are encouraged to begin planning for careers and post secondary options by exploring resources at mycareershines.org.**<br>• **Students are also encouraged to participate in dual enrollment courses which may be used to satisfy high school graduation or Bright Futures Gold Seal Vocational Scholars course requirements.**<br>• **One course within the 24 credit program must be an online course. Cumulative GPA of 2.0 on a 4.0 scale for 24 credit program** | | | | | | |
| **9th** | English 1 | *Algebra 1 | Biology | | HOPE (meets PE requirement) | Acting 1 | Foreign Language |
| **10th** | *English 2 | Geometry | Physical Science | World History | | Acting 2 | Foreign Language |
| **11th** | English 3 | Algebra 2 | Chemistry or Physics or Equally Rigorous Course | US History | Fine Arts – May take an additional Theatre course such as Technical Theatre Design & Production 1 or Musical Theatre 1 | Acting 3 | |
| **12th** | 4th year English | 4th year Math | | US Government and Economics with Financial Literacy | | # Acting 4 | |

| | | | |
|---|---|---|---|
| **Post-Secondary** | **Based on the Career Cluster of interest and identified career and technical education program, the following is a sample of postsecondary options available.** | | |
| | **2-Year Professional Certificate PROGRAM(S)** | **COMMUNITY COLLEGE PROGRAM(S)** | **UNIVERSITY PROGRAM(S)** |
| | American Musical and Dramatic Academy (AMDA - NY) | A.S. in Acting (FL School of the Arts)<br>A.A. Pre-Major in Theatre (Valencia College) | B.A. in Theatre Arts or Theatre/Education<br>B.F.A. in Acting or Theatre Performance (UF, UCF, FSU, and others) |
| **CAREER** | **Sample Career Specialties** | | |
| | Actor (Theatre, film, television, industrials, theme park, voice-over artist, etc.) | K-12 Theatre Teacher<br>College Theatre Professor<br>Theatre Company/Performing Arts Center Education Director/Instructor | Other professions that often encourage study in acting: Psychologist/Counselor, Lawyer, Minister/Clergy, Broadcaster |
| **CREDIT** | **Extension and Dual Enrollment Opportunities** | | |
| | Dual Enrollment Survey of Drama 1 & 2 through PHSC | Students in the Theatre program may take additional theatre courses to supplement their career cluster pathway as openings in their schedules permit | Available courses: Acting 1, 2, 3, 4 Honors, Technical Theatre Design & Production 1, 2, 3, 4 Honors, Musical Theatre 1, 2, 3, Theatrical Directing & Stage Mgmt. |

***=Level 3 Requirements** **#=Honors Weight** **♦=Science Equivalent *Course*** **@= Course Substitution** **PA= Fine/Performing Arts Credit**

**Performing Arts Student Association:** International Thespian Honor Society

**Extra Curricular Experience Recommendations:** Participation in Shark Theatre productions, Thespian Honor Society Festivals/Competition

**Program of Study Graduation Requirements:** http://www.fldoe.org/academics/graduation-requirements

| | | | |
|---|---|---|---|
| **Career Cluster:** | **Engineering & Technology Education** | **CTE Program:** | Production Technology (8604000) |
| **Career Cluster Pathway:** | **Engineering & Technology Career Path (SCPA)** | **Industry Certification:** | Secondary: MSSC Certified Production Technician<br>Post-Secondary: **NIMS Machining Level 1** |

HERNANDO SCHOOL DISTRICT
Learn it. Love it. Live it.

| | **14 CORE CURRICULUM CREDITS** | | | | **10 ADDITIONAL CREDITS** | | |
|---|---|---|---|---|---|---|---|
| | **ENGLISH**<br>4 credits | **MATH**<br>4 credits | **SCIENCE**<br>3 credits,<br>2 with lab | **SOCIAL STUDIES**<br>3 credits | **OTHER REQUIRED COURSES**<br>FINE ARTS (1 credit), PHYSICAL EDUCATION (1 credit), | **CAREER AND TECHNICAL EDUCATION COURSES** | **RECOMMENDED ELECTIVES**<br>(ALIGNED WITH COMMUNITY COLLEGE & STATE UNIVERSITY SYSTEM PROGRAMS) |
| **HIGH SCHOOL (CHS, HHS)** | **Diploma Options: (1) 24 Credit (2) 18 Credit ACCEL (3) Advanced International Certificate of Education (4) International Baccalaureate**<br>• **Students are encouraged to begin planning for careers and post secondary options by exploring resources at mycareershines.org.**<br>• **Students are also encouraged to participate in dual enrollment courses which may be used to satisfy high school graduation or Bright Futures Gold Seal Vocational Scholars course requirements.**<br>• **One course within the 24 credit program must be an online course. Cumulative GPA of 2.0 on a 4.0 scale for 24 credit program** | | | | | | |
| **9th** | English 1 | *Algebra 1 | Biology | | HOPE (meets PE requirement) | Production Technology 1 (PA) | Foreign Language |
| **10th** | *English 2 | Geometry | Physical Science | World History | Practical/Fine Arts | Production Technology 2 (PA) | Foreign Language |
| **11th** | English 3 | Algebra 2 | Chemistry or Physics or Equally Rigorous Course | US History | | Production Technology 2 (PA) | |
| **12th** | 4th year English | 4th year Math | | US Government and Economics with Financial Literacy | | | |

| | | | |
|---|---|---|---|
| **Post-Secondary** | **Based on the Career Cluster of interest and identified career and technical education program, the following postsecondary options are available.** | | |
| | **TECHNICAL CENTER PROGRAM(S)** | **COMMUNITY COLLEGE PROGRAM(S)** | **UNIVERSITY PROGRAM(S)** |
| | Automation & Production Technology at SunCoast Technical Education Center | A.S. Engineering Technology at HCC<br>A.S. Engineering Technology at SPC<br>A.S. Engineering Technology at PHSC | BS in Industrial Management at USF<br>BS in Industrial Engineering at UCF |
| **CAREER** | **Sample Career Specialties (The Targeted Occupations List may be used to identify appropriate careers.)** | | |
| | Production Worker<br>Team Assemblers | Engineering Technician Machinist<br>Manufacturing Production Technician | Engineer |
| **CREDIT** | **Articulation and CTE Dual Enrollment Opportunities** | | |
| | **Secondary to Technical Center (PSAV)** | **Secondary to College Credit Certificate or Degree**<br>Students earning the MSSCN001 Industry Certification are guaranteed 15 credits in the Engineering Technology AS/AAS | **PSAV/PSV to AAS or AS/BS/BAS**<br>Three (3) college credit hours to the AAS/AS Degree in Manufacturing Technology. |

***= Level 3 Requirements** **#=Honors Weight** **♦=Science Equivalency** **@= Course Substitution** **PA= Fine/Performing Arts Credit**

**Career and Technical Student Association: Skills USA**

**Internship/Work Experience Recommendations:**

**Program of Study Graduation Requirements:** http://www.fldoe.org/academics/graduation-requirements

| | | | |
|---|---|---|---|
| **Career Cluster:** | **Health Science** | **CTE Program:** | **Allied Health Assisting** |
| **Career Cluster Pathway:** | **Support Services** | **Industry Certification:** | **Certified Medical Administrative Assistant, Certified Nursing Assistant** |

HERNANDO SCHOOL DISTRICT
Learn it. Love it. Live it.

| | | **14 CORE CURRICULUM CREDITS** | | | | **10 ADDITIONAL CREDITS** | | |
|---|---|---|---|---|---|---|---|---|
| | | **ENGLISH** 4 credits | **MATH** 4 credits | **SCIENCE** 3 credits, 2 with lab | **SOCIAL STUDIES** 3 credits | **OTHER REQUIRED COURSES** FINE ARTS (1 credit), PHYSICAL EDUCATION (1 credit), | **CAREER AND TECHNICAL EDUCATION COURSES** | **RECOMMENDED ELECTIVES** (ALIGNED WITH COMMUNITY COLLEGE & STATE UNIVERSITY SYSTEM PROGRAMS) |
| **HIGH SCHOOL (CHS, HHS)** | **Diploma Options: (1) 24 Credit (2) 18 Credit ACCEL (3) Advanced International Certificate of Education (4) International Baccalaureate**<br>• **Students are encouraged to begin planning for careers and post secondary options by exploring resources at mycareershines.org.**<br>• **Students are also encouraged to participate in dual enrollment courses which may be used to satisfy high school graduation or Bright Futures Gold Seal Vocational Scholars course requirements.**<br>• **One course within the 24 credit program must be an online course. Cumulative GPA of 2.0 on a 4.0 scale for 24 credit program** | | | | | | | |
| | **9th** | English 1 | *Algebra 1 | Biology | | HOPE (meets PE requirement) | | Foreign Language |
| | **10th** | *English 2 | Geometry | Physical Science | World History | Practical/Fine Arts | | Foreign Language |
| | **11th** | English 3 | Algebra 2 | Chemistry or Physics or Equally Rigorous Course | US History | | Health Science 1or Anatomy & Physiology | |
| | **12th** | 4th year English | 4th year Math | | US Government and Economics with Financial Literacy | | Health Science 2, Allied Health 3 and Health Science Directed Study | |

| | | | |
|---|---|---|---|
| **Post-Secondary** | **Based on the Career Cluster of interest and identified career and technical education program, the following postsecondary options are available.** | | |
| | **TECHNICAL CENTER PROGRAM(S)** | **COMMUNITY COLLEGE PROGRAM(S)** | **UNIVERSITY PROGRAM(S)** |
| | Certified Nursing Assistant, Practical, Surgical Technician, EMS, Paramedics, Medical Technician Programs | Various Health Science Programs including LPN, RN Radiology Technician, Ultrasound Technician | BS in Registered Nursing, Pre-Med, Pre-Pharmacy, Nurse Practitioner, |
| **CAREER** | **Sample Career Specialties (The Targeted Occupations List may be used to identify appropriate careers.)** | | |
| | Certified Nursing Assistant, Patient Care Assistant, Practical Nurse | Nursing RN, Emergency Medical technician, Medical Administrative Assistant, Health Unit Coordinator, Medical Coder | Registered Nurse, Nurse Practitioner, Respiratory Therapist, Physical Therapist |
| **CREDIT** | **Articulation and CTE Dual Enrollment Opportunities** | | |
| | | | |

***= Level 3 Requirements** **#=Honors Weight** **♦=Science Equivalency** **@= Course Substitution** **PA= Fine/Performing Arts Credit**

**Career and Technical Student Association: HOSA Future Health Professionals**

**Internship/Work Experience Recommendations: Clinical experience required as part of program**

**Program of Study Graduation Requirements:** http://www.fldoe.org/academics/graduation-requirements

**APPENDIX C**
**(Intervention Plans)**

## Individual Student Plans

| Plan Element | Progress Monitoring Plan | Individual Education Plan (IEP) | Section 504 Plan | English Language Learners Plan |
|---|---|---|---|---|
| **Authority** | Section 1008.25(4), F.S. | Individuals with Disabilities Education Act and Rule 6A-6.03028, FAC | Section 504 of the Rehabilitation Act of 1973 | Consent Decree, *LULAC et. al. v. State Board of Education* (1990) |
| **Purpose** | To assist the student in meeting state and district expectations for proficiency for promotion in ELA, mathematics, social studies, and science | To address the unique educational needs of a student with a disability, including their level of English proficiency to ensure a free and appropriate public education | To provide students with disabilities equal opportunity to benefit from educational programs, services, or activities as is provided their nondisabled peers | To ensure the provision of appropriate services to students with limited English proficiency and to monitor the progress made by such students |
| **Target Audience/Student Eligibility** | Students who do not meet specific levels of performance as determined by the district School Board ELA, mathematics, social studies, and science for each grade level, or who do not meet specific levels of performance on statewide assessments at selected grade levels | Students who meet the eligibility requirements under IDEA and State Board of Education Rules must have an IEP developed and implemented. | Students with a current physical or mental impairment which substantially limits one or more major life activities | Students identified through a home language survey and oral/aural and reading/writing (3-12) assessments to be limited English proficient |
| **Goals** | Identification of the desired level of performance in area(s) of deficiency. Level 3 on FSA, SRI grade level proficiency and below designated cut points on iReady. | Identification of measurable annual goals to address the student's priority educational needs and how the disability affects progress in the general education curriculum | Determination of necessary accommodations based on the individual needs of the student | Progress toward the acquisition and proficiency of the English language |
| **Method** | Diagnostic assessments may include: teacher and common district assessments, placement test, and diagnostic software results | Diagnostic assessments may include: teacher and common district assessments, placement test, and diagnostic software results | There are no specific requirements for the content of a Section 504 plan; the plan identifies the services or accommodations to be provided to the eligible student. | ACCESS for ELLs, diagnostic assessments may include: teacher and common district assessments, placement test, and diagnostic software results |

| Plan Element | Progress Monitoring Plan | Individual Education Plan (IEP) | Section 504 Plan | English Language Learners Plan |
|---|---|---|---|---|
| **Monitoring** | The how, when, how often, by whom, how long academic support instruction is to be provided, and the reevaluation activities to be employed | The how, when, how often, by whom, how long academic support instruction is to be provided, and the reevaluation activities to be employed | The how, when, how often, by whom, how long academic support instruction is to be provided, and the reevaluation activities to be employed | The how, when, how often, by whom, how long academic support instruction is to be provided, and the reevaluation activities to be employed |
| **Parent Involvement** | The school must collaborate with the parent of any student involved in the school-wide PMP through MTSS process. | Parents are integral members of the student's IEP team; documentation is required demonstrating that the parent was afforded the opportunity to participate. | Best practice dictates that they have involvement in the evaluation and placement process. | Parent involvement shall be promoted by the establishment of Parent Leadership Councils at the school or district level in addition to the training and promotion of parents of ELL students on other advisory councils in the district. |
| **Service Delivery** | Re-teaching by the classroom teacher, extra time programs, academic support programs, course/credit recovery<br>Level 1 (intensive ELA and mathematics classroom)<br>Level 2 (core academic classroom) | Identification and delivery of special education and related services, accommodations, and/or<br>modifications | Individualized based on the student's required accommodations and/or modifications | Intensive English language instruction and instruction in basic subject that are comprehensible and equal to that provided to English proficient students in scope, sequence, etc. |
| **Other Requirements** | District school boards shall assist schools and teachers to implement research-based activities that have been shown to be successful in teaching low-performing students.<br>academic support instruction provided during high school may not be in lieu of English and mathematics credits required for graduation. | An IEP may suffice for the PMP process. | Students eligible for a Section 504 plan may also participate in the school-wide PMP process if they are experiencing academic difficulties. | The ELL Student plan may be combined with an IEP.<br>The ELL or Student plan may be included in or attached to an existing student's plan, e. g., IEP, or may be a separate document for a given student or students. |

# APPENDIX D

**NOTICE OF USE OF SOCIAL SECURITY NUMBERS**
**Please Read the information below.**

The School District of Hernando County may collect, use or release social security numbers (SSN) of students and/or parents for the following purposes, which are noted as either required or authorized by law to be collected. The collection of social security numbers is either specifically authorized by law or imperative for the performance of the District's duties and responsibilities as prescribed by law [Florida Statute §119.071(5)(a)2-3].

- **Student registration and student identification numbers [**Required to request by §1008.386 and §119.071(5)(a)6, F.S. However, §1008.386 notes as an exception, "However, a student is not required to provide his or her social security number as a condition for enrollment or graduation."]
- **Registration in an adult education program** [Required by 6A-10.0381, Florida Administrative Code (F.A.C.) if available and/or student identifier, as required by §119.071(5)(a)6, F.S.]
- **Tracking of adult students enrolled in a postsecondary program.** [Required by 6A-1.0955(3)(e), F.A.C., and by §119.071(5)(a)6, F.S.]
- **Criminal history, Level 1 and level 2 background checks / Identifiers for processing fingerprints by Department of Law Enforcement / Registration information regarding sexual predators and sexual offenders authorized by §943.04351, F.S., if SSN is available.** [Required by 11C-6.003, F.A.C., and §119.071(5)(a)2 and 6, F.S.]
- **Reports on students required to be submitted to Florida DOE** [Authorized by §119.071(5)(a)2 and 6, F.S.]
- **Tort claims and tort notices of claim against the School Board** [Required by §768.28(6) and §119.071(5)(a)6, F.S.]
- **Use of motor vehicle information from the Department of Motor Vehicles for the District to carry out its functions and to verify the accuracy of information submitted by agent or employee to District, including to prevent fraud, in connection with insurance investigations, and to verify a commercial driver's license.** [Authorized by federal law 18 U.S.C. 2721 et seq. and §119.071(5)(a)6, F.S.]
- **Information received from Florida DOE to locate missing Florida School Children.** [Required by 6A-6.083, F.A.C., and §119.071(5)(a)6, F.S.]
- **National School Lunch Act application verification process / Eligibility for Free and Reduced Price Meals and Free Milk in Schools.** [Required of the adult, if the person has a number, by federal law 42 U.S.C. 1751 et seq. and federal regulations 7 C.F.R. 245.2 and .3, and §119.071(5)(a)6, F.S.]
- **Reports from Department of Motor Vehicles of each student whose driver's license is suspended for excessive unexcused absences and reports to Department of non-enrollment or non-attendance upon the part of a student who is required to attend some school** [Required by §322.091(5), §1003.27, and §119.071(5)(a)6, F.S.]
- **Written verification from employer for vocational education, student follow up** [Required by 6A-10.0341, F.A.C., and §119.071(5)(a)6, F.S.]
- **Child abuse report to Department of Children and Families (DCF), of student victim and subjects of report** [Required by 65C- 29.002, F.A.C., and §119.071(5)(a)6, F.S.]
- **Identification of blood donors** [Authorized by federal law 42 U.S.C. 405(c)(2)(D)(i)]
- **The disclosure of the SSN is expressly required by federal or state law or a court order.** [Required by §119.071(5)(a)6, F.S.]
- **Collection and/or disclosure are imperative or necessary for the performance of the District's duties and responsibilities as prescribed by law, including but not limited for password identification to the District's network.** [Authorized by §119.071(5)(a)6, F.S., and required by §119.071(5)(a)2, F.S.]
- **The individual expressly consents in writing to the disclosure of his or her SSN.** [Authorized by §119.071(5)(a)6, F.S.]
- **The disclosure of the SSN is made to prevent and combat terrorism to comply with the USA Patriot Act of 2001, Public Law 107-56, or Presidential Executive Order No. 13,224.** [Required by §119.071(5)(a)6, F.S.]
- **The disclosure of the SSN is made to a commercial entity for the permissible uses set forth in the federal Driver's Privacy Protection Act of 1994, 18 U.S.C. 2721 et seq.; the Fair Credit Reporting Act, 15 U.S.C. 1681 et seq.; or the Financial Services Modernization Act of 1999, 15 U.S.C. 6801 et seq., provided that the authorized commercial entity complies with the requirements of §119.071(5), F.S.** [Authorized by §119.071(5)(a)6, F.S.]
- **Income for Medicaid eligibility, determine the amount of medical assistance payments, process Medicaid billing, and provide program follow-up [Required by federal regulation 42 C.F.R. 435.910, unless student applicant for Medicaid refuses** to obtain a SSN, based on well-established religious objections]

## APPENDIX E

**STUDENT RECORDS**

FERPA (Family Education Rights & Privacy Act) is a Federal law that is administered by the Family Policy compliance Office in the US Department of Education. This law gives parents [and students over eighteen (18) years of age] certain rights concerning student school records.

**Annual Notice about Your Rights Concerning Student Records**: Parent(s)/ guardian(s) have the right to inspect and review all records and data related to their child who is under 18 years of age or over 18 years of age if claimed as a dependent under IRS rules. This includes print, computer media, microfilm, and microfiche records. This may be done by contacting the school administration for an appointment. All requests will be granted within a reasonable period of time, not to exceed 30 days. Students 18 years of age and older have the right to inspect and review their records by following the same procedure outlined above.

Parent(s)/guardian(s) have an opportunity to challenge the content of their child's record, to ensure that it is not inaccurate, misleading, or otherwise in violation of privacy. Parent(s)/guardian(s) of students over eighteen (18) years of age claimed as a dependent under IRS rules and students over eighteen (18) years of age not claimed as a dependent are provided the opportunity to correct or delete inaccurate, misleading, or inappropriate data by first requesting a meeting with the school administration or department responsible for developing that information. If the school administration or department responsible for developing the information agrees that it needs to be corrected, then it is done, and only a notation that the record has been corrected or deleted is placed in the file. If an agreement is not reached at this level, then the parent(s)/guardian(s) or student over the age of 18 years if not claimed as a dependent, has the right to request a formal hearing under School Board Policy.

You have the right to let other people see your school records; however, the law allows some people to see your records without your consent. Exemptions to consent for disclosure:

i. School Board members, as part of an expulsion proceeding.
ii. School district employee or adult volunteer may see records if he or she needs information in the record in order to do his or her job as an employee or volunteer.
iii. Another educational institution even after a student has already enrolled or transferred if the purpose is related to the student's enrollment or transfer.
iv. Schools or institutions of post-secondary education to which a student seeks or intends to enroll.
v. Federal, state, and local authorities involved in an audit or evaluation of compliance with educational program requirements
vi. Financial aid institution, such as college loan personnel.
vii. Accrediting organizations.
viii. Persons who comply with lawfully issued orders or subpoenas.
ix. Persons who deal with health or safety emergencies.
x. State or local officials in connection with serving the student's under juvenile justice systems in the accordance with an interagency agreement or cooperative agreement as mandate by section Florida Statute §1003.52.

Some of the information in your child's school record is not confidential and may be released without your consent. This information is defined as "Directory Information". The primary purpose of directory information is to allow the District to include this type of information from your child's educational records in certain school publications.

Examples include: Yearbook, honor roll, graduation reports, sport publications, etc. The following records/reports are designated as Directory Information.

1. Student's name
2. Date of Birth
3. Dates of attendance
4. Address
5. Telephone number, if not unlisted or Restricted per state statute
6. Major field of study
7. Degrees, honors, and awards received
8. Most recent previous educational institution attended
9. Height & weight of members of athletic teams
10. Participation in recognized sports/activities

*If you do not want directory information released, you must notify the school administration in writing specifying what types of directory information you do not want released. The written notice to the school administration must be received no later than September 15, of each school year, or within 30 days of receiving this notice, if you enroll after the school year has begun.* Military recruiters and institutions of higher education are entitled, under federal law, to a list of names, addresses, and telephone numbers of high school students, unless you object to such release. The Superintendent also authorizes

release of this information to companies that manufacture class rings and publish yearbooks. You must notify your child's school administration in writing, if you do not wish this information released without your consent. Both parents have a right to see their child's record unless there is a certified copy of an order on file at the school that specifically denies the right of access to school records. Copies of school records are available for a minimum copying charge.

You have the right to inspect, upon request, any instructional material used as part of the educational curriculum. This does not include academic tests/assessments.

You have the right to opt out of any physical examination or screening that is invasive in nature – any medical examination that involve exposure of private body parts, or any acts during examination that include incision, insertion, or injection into the body, but do not include a hearing , vision, scoliosis screening, or head lice exams.

"Note: The School District may permit School Resource Officers (SRO) to view live feed of School District risk-management surveillance videos (bus or schools) or playback of such videos. A subpoena is required if the officer requests a copy of the video."

## APPENDIX F

**SURVEYS**

Students are not required to participate in any survey that concerns one or more of the following protected areas without prior written consent:

1. Political affiliations or beliefs of the student or the student's parents
2. Mental and psychological problems of the student or the student's family
3. Sexual behavior or attitudes
4. Illegal, antisocial, self-incriminating, or demeaning behavior
5. Critical appraisals of other individuals with whom the respondent has close family relationships
6. Legally recognized privileged relationships, such as those of lawyers, physicians, and ministers
7. Religious practices, affiliations, or beliefs of the student or the student's parent
8. Income (other than required by law to determine program eligibility)

Parents have the right to inspect any survey before it is administered or distributed by contacting the school and making an appointment during regular school hours.

*You have the right to file a complaint with the U.S. Department of Education concerning alleged failure by the District to comply with the requirements of the Family Educational Rights and Privacy Act of 1974 (FERPA). The address of the office that administers FERPA is:*

*Family Policy Compliance Office*
*U.S. Department of Education*
*400 Maryland Avenue S.W. Washington, D.C. 20202-5920*

# HERNANDO COUNTY SCHOOL DISTRICT
# STUDENT PROGRESSION PLAN
# and
# SCHOOL PROCEDURES HANDBOOK

## Entry, Promotion, Retention and Graduation
## Grades K – 12

**Effective August 14, 2023**

HERNANDO
SCHOOL DISTRICT
Learn it. Love it. Live it.

School Board:
Gus Guadagnino, Chairperson
Susan Duval, Vice Chairperson
Shannon Rodriguez, Board Member
Linda Prescott, Board Member
Mark Johnson, Board Member

John Stratton
Superintendent
Hernando County School District

## Vision:

To inspire and support the pursuit of individual greatness.

## Mission:

The Hernando County School District collaborates with students, parents and other community stakeholders to effectively prepare all students for a successful transition into a diverse and changing world.

## Guiding Principles:

**We believe:**

- ✓ Education is the foundation for a better future.
- ✓ Family and community involvement are critical to a high quality educational system.
- ✓ Diverse individuals, ideas, talents, and learning styles strengthen our communities.
- ✓ All stakeholders share in the responsibility and decision-making as part of supporting student success and school improvement.
- ✓ Individuals and organizations are accountable for their behaviors and actions.
- ✓ Commitment to teaching methodologies that foster student engagement, critical thinking, and content mastery will prepare all students to graduate ready for work and postsecondary education.
- ✓ Shared purpose, collaboration, commitment to continuous improvement, and an innovative spirit are essential in effective teaching cultures.
- ✓ Safe, caring environments are essential for learning and the well-being of all students.
- ✓ High expectations and recognition empower individuals and lead to improved performance.
- ✓ Aligned expectations and policies that reflect best business practices are essential for success.

# STUDENT PROGRESSION PLANS

The purpose of the Student Progression Plan is to inform school personnel, parents, students, and other interested citizens of the Hernando County School District (District) of the rules and administrative procedures required to implement State and local student progression requirements. Each student's progression from one grade to another will be determined, in part, upon satisfactory performance in English Language Arts, social studies, science, and mathematics. It is the responsibility of the School Board and District Administration to provide students with effective instructional and academic support programs that monitor progress, promote continuous achievement, and make provisions for individual differences. [Florida Statute § 1008.25 (1)]

The District is committed to the implementation of a Problem Solving/Response to Intervention (PS/RtI) framework also known as Multi-tiered Systems of Support (MTSS) to integrate/align efforts to improve educational outcomes and meet the academic/behavioral needs of all students. The District will provide high quality instruction/intervention matched to student needs and use learning rate and level of performance to make informed instructional decisions, including decisions regarding promotion, acceleration, academic support, and retention. Response to Intervention is a "data-based decision making process" applied to education. A four step problem-solving method and the systematic use of assessment data, at the District, school, grade, class, and individual level will guide decisions about the allocation of resources and intensity of instruction/intervention needed to improve learning and/or behavior [State Board of Education Rule 6A-6.03018; 34 C.F.R. Florida Statute §300.307 (a)(2); School Board Policy 2210, 5410, & 5410.01].

The principal of a school is responsible for making and maintaining required records and reports and providing leadership for instruction that meets the needs of all students (Florida Statute § 1001.54; Florida Statute § 1012.28). Teachers are responsible for providing effective instruction, embedded academic support, and documenting students' mastery of the above Standards.

The District incorporates the Next Generation Sunshine State Standards/B.E.S.T. Standards or Core Content Connectors found in this School District Student Progression Plan [State Board of Education Rule. 6A-1.09401(2)].

*It is the policy of the Hernando County School District not to illegally discriminate or allow its employees to illegally discriminate and prohibits any and all forms of discrimination and harassment based on race, color, ethnicity, religion, national origin, sex, age, gender, marital status, disability, genetic information, lack of English language skills or other basis prohibited by law in any of its programs, services, activities or employment practices.*

**For questions regarding equity within the school system, please contact**
**Matt Goldrick**
**by email (goldrick_m@hcsb.k12.fl.us),**
**phone (352-797-7000), or**
**mail (919 N. Broad St. Brooksville, FL 34601)**

## TABLE OF CONTENTS


**I. ENTRY AND ATTENDANCE REQUIREMENTS..... 7**

A. INITIAL ENTRY REQUIREMENTS..... 7
B. HEALTH REQUIREMENTS..... 8
1. Immunization..... 8
2. Physical/Health Examination..... 9
C. MAXIMUM AGE LIMIT FOR ATTENDANCE ..... 10
1. Kindergarten ..... 10
2. First Grade ..... 10
3. Student Age 16 ..... 10
4. Student Age 18 ..... 10
5. Exceptional Student Education (ESE)..... 10
6. Student with an Active Section 504 Plan ..... 11
7. Compulsory Attendance Age ..... 11
D. GENERAL TRANSFER INFORMATION ..... 11
1. Kindergarten and First F=Grade Students ..... 11
2. Grade 2-5 Students ..... 11
3. English Language Learners (ELLs) ..... 12
4. Students with an Active Section 504 Plan..... 12
5. Exceptional Student Education (ESE)..... 13
6. International Exchange Students..... 13
7. Out of State..... 16
8. Within State..... 16
9. Within District..... 16
10. Within School..... 16
11. Military Personnel Dependent Children..... 17
E. ATTENDANCE REQUIREMENTS..... 17
1. Tardies..... 18
2. Excused Absences..... 18
3. Unexcused Absences..... 19
4. Excessive Absences..... 19
5. Student on Homebound Services..... 19
6. Student with an Active Section 504 Plan..... 19
7. Exceptional Student Education (ESE)..... 20
8. Senior Last Day..... 20
F. STUDENT WITHDRAWAL..... 20
1. Permanent Withdrawal..... 20
2. Voluntary Withdrawal..... 20
3. Withdrawal to Home Education Program..... 20
4. Withdrawal to Hernando eSchool Virtual Instruction..... 21
G. COUNSELING. AND ACADEMIC ADVISEMENT..... 21
1. Schedule Change..... 21
2. Reduced Schedule..... 22

**II. INSTRUCTIONAL PLAN..... 23**

A. SPECIAL PROGRAMS..... 23
1. CAPE Digital Tools Certificate (CAPE)..... 23
2. Career Technical Education (CTE)..... 23

3. Junior Reserve Officers' Training Corp (JROTC)..... 24
B. SERVICES..... 24
1. English for Speakers of Other Languages..... 24
2. Student with an Active Section 504 Plan..... 24
3. Exceptional Student Education (ESE)..... 24
4. Gifted Education ..... 26
5. Home Education Program ..... 26
C. ACCELERATION MECHANISMS ..... 27
*Monitoring Expectations*..... 27
1. Elementary Grade Level Criteria..... 27
2. Middle Grade Level Criteria..... 28
*Secondary School Acceleration Options*..... 28
1. Honors Courses..... 28
2. Advanced International Certificate of Education..... 28
3. Advanced Placement (AP)..... 28
4. Career and Professional Education (CAPE)..... 29
5. Collegiate High School..... 30
6. Credit Acceleration Program (CAP)..... 30
7. Dual Enrollment (DE)..... 31
8. Early Career/Early Admission ..... 31
9. International Baccalaureate (IB)..... 32
10. Virtual Instruction Program..... 32
D. ACADEMIC SUPPORT..... 35
1. K-5 Reading Remediation..... 35
2. K-3 Reading Deficiency..... 35
3. Intensive Instruction – Grade 3..... 36
4. K-5 Writing Remediation..... 37
5. K-5 Mathematics Remediation..... 37
6. Scheduling..... 37
7. Curriculum..... 37
8. Progress Monitoring..... 37
9. Progress Monitoring Plan..... 38
E. ACADEMIC SUPPORT PROGRAMS ..... 39
1. Extended School Year..... 39
2. Intensive Camp..... 39
3. Summer School (Seniors)..... 39
F. ALTERNATIVE PROGRAMS..... 40
1. Adult High School..... 40
2. Co-enrolled..... 40
3. Discovery..... 40
4. Endeavor..... 40
5. PACE Center for Girls..... 40
6. Teen Parenting..... 40
G. HOMEWORK..... 40
H. MAKING UP WORK..... 42
I. REPORTING STUDENT PROGRESS..... 42
J. GRADING..... 43
1. Student Conduct..... 43
2. Attendance..... 43

3. Course Weight..... 43
4. Grading Procedures..... 44
5. Grading Weights and Categories..... 46
6. Calculating Report Card Grades..... 48
a. Nine Weeks..... 48
b. Semester..... 49
c. Final ..... 49
d. Conversion Table..... 49
7. Examinations..... 49
K. COURSE and CREDIT RECOVERY..... 50
1. Grade Repair..... 50
2. Course Recovery..... 50
3. Credit Recovery..... 51
4. Grade Forgiveness..... 51

## III. PROGRESSION and GRADUATION REQUIREMENTS

A. PROMOTION and RETENTION ..... 52
1. Mandatory Retention – Grade 3..... 53
2. Parent Notification..... 53
3. Good Cause Exemptions for Retained – Grade 3..... 53
4. Academic Portfolio for Good Cause Exemption – Grade 3..... 54
5. Documentation for Good Cause Exemption – Grade 3..... 54
6. During the School Year Promotion – Grade 3..... 54
7. Criteria for Exemption from Retention K-2, 4-5..... 55
8. Course Requirements Chart – Middle..... 55
9. Retention Chart – Middle..... 56
10. Special Program Retention..... 56
a. English Language Learners (ELL)..... 56
b. Students with an Active Section 504 Plan..... 56
c. Exceptional Student Education (ESE)..... 57
B. HIGH SCHOOL GRADUATION REQUIREMENTS CHARTS..... 59
1. Standard Diploma..... 59
2. Access Standard Diploma..... 61
C. EARLY GRADUATION ..... 61
D. GRADE POINT AVERAGE..... 62
E. CREDITS..... 62
1. Awarding Credits..... 62
2. No Credits..... 62
3. Transfer Credits..... 62
4. Procedures for Validating Credits..... 63
F. OPTIONAL REQUIREMENTS..... 64
1. Service Learning & Volunteer Service..... 64
2. World Languages..... 64
G. COURSE SUBSTITUTION..... 65
1. Career Technical..... 65
2. Physical Education..... 65
3. Fine Arts & Performance Arts..... 66
H. COURSE ACCOMODATIONS/MODIFICATIONS ..... 66
1. English Language Learners (ELL)..... 66

2. Students with an Active Section 504 Plan..... 66
3. Exceptional Student Education (ESE)..... 66

**IV. DISTRICT/STATE ASSESSMENT REQUIREMENTS**

A. DISTRICT ASSESSMENT CHART 67
STATE ASSESSMENT CHART 68
CONCORDANT TABLE 68
B. DISTRICT and STATE ASSESSMENT ACCOMMODATION ..... 68
1. English Language Learners (ELLs)..... 68
2. Students with an Active Section 504 Plan ..... 69
3. Exceptional Student Education (ESE)..... 69
4. Computer Based Testing Accommodations..... 69
C. EXEMPTIONS FROM DISTRICT /STATE ASSESSMENTS..... 70
1. English Language Learners (ELL)..... 70
2. Students with an Active Section 504 Plan..... 70
3. Exceptional Student Education (ESE)..... 71

**V. DIPLOMA and CERTIFICATE OPTIONS**

A. STANDARD DIPLOMA..... ..... 72
B. ACCESS DIPLOMA..... 72
C. THE CAMBRIDGE ADVANCED INTERNATIONAL CERTIFICATE of EDUCATION ..... 72
D. INTERNATIONAL BACCALAUREATE ..... 73
E. CERTIFICATE OF COMPLETION ..... 73
F. GRADUATION DEFERMENT..... 74

**VI. DIPLOMA DESIGNATION and SEALS**

1. Scholar..... 74
2. Merit ..... 74
3. Seal of Biliteracy ..... 74

**VII. HONORS AND RECOGNITION**

1. Honors and Recognitions – Elementary..... 75
2. Honors and Recognitions – Secondary..... 75
3. Honors Recognition at Graduation..... 75
4. Valedictorian/Salutatorian Calculations..... 76

**VIII. GRADUATION CEREMONY (High School)** **76**

**IX. FLORIDA DEPARTMENT OF EDUCATION BRIGHT FUTURES** **77**

**X. COLLEGE ADMISSION and EXAMINATIONS** **78**

**XI. EXTRACURRICULAR ACTIVITIES**

1. Field Trip..... 78
2. Athletic Eligibility..... 78

**XII. MISCELLANEOUS**

1. Annual Report..... 79

**FINANCE** 79

1. Cafeteria ..... 79
2. Charitable Drives/Fundraising ..... 79
3. Fees/Dues..... 80
4. Returned Checks..... 80
5. Student Insurance..... 80

**HEALTH**
1. Blood Drive..... 81
2. Children with Health Care Plans..... 81
3. Glucose..... 82
4. Health Screenings..... 82
5. Hot Line Numbers..... 83
6. Medications..... 84
7. Parent/Student General Information..... 84
8. Pediculosis ..... 85
9. School Clinics ..... 86
10. Refusal to Pick Up from School ..... 86

**INSTRUCTIONAL RESOURCES**
1. Textbooks..... 86
2. Adoption Cycle ..... 87
3. Media Center/Library ..... 87
4. Social Security..... 88
5. Student Records..... 88

**SAFETY**
1. Emergency Procedures..... 88
2. Lockers..... 89
3. Off Campus Passes/Leaves/Permits..... 89
4. Safety Rules..... 89
5. Supervision..... 89
6. Survey..... 90
7. Visitors..... 90
8. Weather Emergency..... 90

**TRANSPORTATION**
1. Driver License Requirements..... 91
2. Parking..... 92
3. Bicycles/Scooters..... 93
4. Bus Procedures..... 93

**PLEDGE**..... 94

**XII APPENDICES**.....

A. COURSE PROGRESSION CHARTS..... 96
B. PROGRAMS OF STUDY..... 101
C. INTERVENTION PLANS..... 105
D. SOCIAL SECURITY..... 108
E. STUDENT RECORDS..... 109
F. SURVEY..... 110

# I. ENTRY AND ATTENDANCE REQUIREMENTS

## A. INITIAL ENTRY REQUIREMENTS

It is the responsibility of parents/guardians of students entering Hernando County public schools for the first time to present the following **at the time of registration**:

1. A valid birth certificate or other documentation of birth (Florida Statute § 1003.21); **Florida Statute §1003.21(4)**

   *Before admitting a child to kindergarten, the principal shall require evidence that the child has attained the age at which he or she should be admitted in accordance with the provisions of subparagraph (1)(a)2. The School District Superintendent may require evidence of the age of any child whom he or she believes to be within the limits of compulsory attendance as provided for by law. If the first prescribed evidence is not available, the next evidence obtainable in the order set forth below shall be accepted:*

   *(a) A duly attested transcript of the child's birth record filed according to law with a public officer charged with the duty of recording births;*

   *(b) A duly attested transcript of a certificate of baptism showing the date of birth and place of baptism of the child, accompanied by an affidavit sworn to by the parent;*

   *(c) An insurance policy on the child's life that has been in force for at least 2 years;*

   *(d) A bona fide contemporary religious record of the child's birth accompanied by an affidavit sworn to by the parent;*

   *(e) A passport* or certificate of arrival in the United States showing the age of the child;*

   *(f) A transcript of record of age shown in the child's school record of at least 4 years prior to application, stating date of birth; or*

   *(g) If none of these evidences can be produced, an affidavit of age sworn to by the parent, accompanied by a certificate of age signed by a public health officer or by a public school physician, or, if these are not available in the county, by a licensed practicing physician designated by the School District School Board, which states that the health officer or physician has examined the child and believes that the age as stated in the affidavit is substantially correct. Children and youths who are experiencing homelessness and children who are known to the department, as defined in s.39.0016, shall be given temporary exemption from this section for 30 school days.*

   * Please note that if a passport is offered for verification of birth, it may not be duplicated for placement in the cumulative folder.

2. Certification of a physical/health examination to be submitted at the time of registration (Florida Statute § 1003.22; School Board Policy 2210; recommended form: DH 3040– Refer to *Health Requirements.*).
3. Proof of residence- For a student assigned to a school based on the student's residence under School Board Policy 5120, parent(s)/guardian(s) **must** provide proof of residence to show that the student resides within the boundary of the school to which he/she is applying by presenting documentation, such as lease, mortgage or utility bill.
4. A certificate of immunization (Florida Statute § 1003.22). Students will not be admitted into class without proof of immunization.
5. **It is not the role of the school system to adjudicate parental disputes on questions of legal custody. School personnel will assume that the enrolling parent has legal custody of a child. Any parent(s)/guardian(s) seeking to restrict or modify the other parent's access to a student or that student's educational records must provide a certified court order supporting such restriction. Individual situations and all questions regarding the status or guardianship will be submitted to Board Counsel for final determination.**

Students who are without a fixed, regular and adequate nighttime residence are considered as children and youths who are experiencing homelessness [Florida Statute § 1003.01 (12); State Board of Education Rule 6A-6.063411 (1) (s)]. According to the McKinney- Vento Act, [Section 725) 42 U.S.C.A. Section 11432 (g) (3) (A)-(C)], homeless students are to be immediately enrolled in the school the local education agency (LEA) determines to meet the "best interest" of the child. Homeless children must be admitted to the school where they or their families reside [Florida Statute §1003.21(1)(f)]. Arrangements are to be made for immunization, transportation and all other school services. Appropriate student school and grade level placement as well as completion of required immunization and physical examination shall occur within 30 days of enrollment (School Board Policy 5111.01). A student who is emancipated and provides sufficient documentation to the principal is not required to live in a residence with an adult authority as a condition of admission to school.

A School District of Hernando County *Emergency Contact* form (SO-SS-031) must be completed at the beginning of each school year by the student's parent(s)/guardian(s). School personnel are strictly prohibited from requesting/requiring documentation of the immigration status of students and families. **It is the responsibility of the parent(s)/ guardian(s) to notify the school, in writing, promptly of any change of a student's address and/or phone numbers.** It is vital that this information be available to the school personnel in the event of a student becomes suddenly ill or involved in an emergency situation. Parent(s)/guardian(s) are requested to designate emergency contact person(s) who will pick up their student if the need ever arises. The name and phone numbers of the emergency contact person(s) must be included on the Emergency Information Card.

## B. HEALTH REQUIREMENTS

All new students seeking entrance into a public school in Hernando County are required by *Florida Statute* §*1003.22* and School Board Policy 5112 to present, at the time of entry, valid documentation that they have received the required immunizations against the communicable diseases identified by the Hernando County Health Department or provide a *Certificate of Medical Exemption* (temporary or permanent), or a *Certificate of Religious Exemption* based on medical reasons or religious tenets. The *Certificate of Religious Exemption*, DH Form 681 is available only through the Hernando County Health Department. It is not available from private physicians. There is no grace period for any immunizations or physical examination requirements unless the student is eligible under the McKinney-Vento Homeless Education Assistance Act. The required immunizations and dosages for students are as follows:

1. Immunization Requirements for Entry into Grades K through 12

| Type | PK | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| DTAP | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ |
| Polio* | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ |
| MMR* | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ |
| HEP B series | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ |
| Varicella* | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | | |
| HIB* | √ | | | | | | | | | | | | | |
| Td/Tdap Booster* | | | | | | | | | √ | √ | √ | √ | √ | √ |

Tdap = tetanus/diphtheria

* Dosage as indicated for age.

One of the following Florida Certification of immunization certificates must be presented to the school at the time of enrollment and prior to attending school except for students experiencing homelessness. NO EXCEPTION IS PERMITTED.

- Documentation of Immunization.....DH Form 680 ( July 2010), Part A-1
- Documentation of Temporary Medical Exemption .....DH Form 680, Part B
- Documentation of Permanent Medical Exemption.....DH Form 680, Part C
- Documentation of Religious Medical Exemption……DH Form 681

No student may attend school before a record of immunization is received

Recommended Adolescent Vaccination

Meningococcal Disease is a serious bacterial infection that can lead to swelling of the lining around the brain and spinal cord. While these infections are rare, bacterial meningitis is highly contagious. According to the Centers for Disease Control (CDC), of those adolescents who become infected, 10% will die and 15% will have long-term problems as a result of the infection. Meningococcal conjugate vaccine (MCV4) provides protection against these infections. The CDC recommends that 11 – 12 year-olds receive a single shot of this vaccine during their routine physician visit. If your teenager missed getting the vaccine at his/her check-up, ask the doctor or health department about getting it now.

The *Florida Certification of Immunization* that includes temporary and permanent medical exemption sections is available from either private physicians or the Hernando County Health Department:

300 South Main St.
Brooksville, FL 34601
(352) 540-6800

7551 Forest Oaks Blvd.
Spring Hill, FL 34606
(352) 540-6800

2. Physical/Health Examination - All new students seeking entrance into a public school in Hernando County are required by *Florida Statute* § *1003.22* and School Board policy to present, at the time of entry, valid documentation that they have received a health examination performed within one (1) year prior to enrollment.

**EXPLANATION OF PHYSICAL EXAMINATION REQUIREMENTS**

| STUDENTS | PHYSICAL EXAMINATION |
|---|---|
| Hernando County | Required for Pre-K, Kindergarten and 7th grade |
| Transfers within Hernando County (including private schools) | Review DH Form 3040 and DH Form 680 for documentation. |
| Transfers within Florida | Required for Kindergarten<br>Review and file DH Form 3040 and DH Form 680 in the cumulative folder for documentation. |
| Transfers from another state or country | Required for all grades<br>Physicals presented on forms from another state are acceptable if they include all components covered on DH Form 3040.**<br>**Must** have been performed within one year of enrollment unless exempt based on a written request for religious reasons. |
| Homeless students may receive a temporary 30-day exemption. | |

**DH Form 3040 - *State of Florida Health Examination Form*

3. Health Consent Form - House Bill 1557 Parental Rights in Education states " At the beginning of the school year, each school district shall notify parents of each healthcare service offered at their student's school and the option to withhold consent or decline any specific service.

## C. MINIMUM AND MAXIMUM AGE LIMIT

1. VPK Age Entry- Entering VPK students must attain the age of 4 on or before September 1 of the school year for which entry is sought.
2. Kindergarten Age Entry - Entering kindergarten students **must** attain the age of 5 on or before September 1 of the school year for which entry is sought. [Florida Statute §1003.21 (1) (a) 2. Every elementary school provides opportunity for early registration beginning on April 1st, tours and resources for students entering kindergarten.

3. First Grade Age Entry - Entering first grade students must attain the age of 6 on or before September 1st of the school year for which entry is sought. [Florida Statute §1003.21 and Hernando County School Board Policy 5111]. The following requirements will apply.
   a. Previous enrollment and attendance in a Florida public school;
   b. Satisfactory completion of kindergarten requirements in a non-public school; or
   c. Previous attendance in an out-of-state school in which he/she was admitted on the basis of age requirement established by the state of residency.

3. Student Age 16 - A student who attains age sixteen (16) during the school year is not subject to compulsory school attendance beyond the date upon which he/she attains that age if the student files a formal declaration (SO-SS-048) of intent to terminate school enrollment with the School District . The declaration must acknowledge that terminating school enrollment is likely to reduce the student's earning potential and must be signed by the exiting student and the student's parent/guardian. The School District must notify the student's parent of receipt of the student's declaration of intent to terminate school enrollment [Florida Statute §1003.21 (1)(c)]. **The student's certified school counselor or other school personnel must conduct an exit interview with the student to determine the reasons for the student's decision to terminate school enrollment and the actions that could be taken to keep the student in school.** The student must be informed of opportunities to continue his or her education in a different environment, including but not limited to, adult education and GED test preparation. Additionally, the student must complete a survey in a format prescribed by the Department of Education to provide data on student reasons for terminating enrollment and actions taken by schools to keep students enrolled [Florida Statute § 1003.21 (c)].

4. Student Age 18 - A student who attains age eighteen (18) during the school year is not subject to compulsory school attendance beyond the date on which he/she attains that age, provided that the student files the required Declaration of Intent to Terminate Enrollment (District form SO-SS-020).

5. Exceptional Student Education (ESE) Eligible Students - Exceptional Student Education (ESE) Eligible Students (State Board of Education Rule 6A-6.03028 (1) F.A.C- A student with a disability shall be considered to be "in a continuous study program" when that student's Individualized Education Program (IEP) requires continued services by the School District.

   Graduation with a standard diploma, regardless of age, constitutes cessation of Free and Appropriate Public Education (FAPE) and a change in placement, requiring prior written notice.

Students with disabilities continue to be eligible for FAPE through the end of the day on which the student turns age twenty-two (22) if they have not earned a standard diploma, even if they have earned a General Education Development (GED) credential (Title 34, Code of Federal Regulations (CFR) Section, 300.102 (a) (3) (iv)

6. Students with an Active Section 504 Plan (Section 504 of the Rehabilitation Act of 1973, 34 C. F. R. Part 104) - Students with a Section 504 Accommodation Plan must be "of school age" to continue receiving elementary and secondary educational services under Section 504. **The Section 504 team must review the plan annually.**

7. Compulsory Attendance Age - Each parent or legal guardian of a child within the compulsory attendance age is responsible for the child's school attendance as required by law. (Florida Statute § 1003.24; School Board Policy 5200). Except as provided in Florida Statute § 1003.24 and State Board of Education Rule 6A-1.09513, all students are expected to attend school regularly and to be on time for classes in order to benefit from the instructional program and to develop habits of punctuality, self-discipline and responsibility (Florida Statute § 1003.21).

Any further exception to this maximum age provision shall be made by the Superintendent on the recommendation of the principal of the high school involved, or the Director of Exceptional Student Education in the case of an exceptional child.

## D. GENERAL TRANSFER INFORMATION (State Board of Education Rule 6A-1.09941).

Parents of public school students may seek whatever public educational choice options that are applicable and available to students in their school districts. These options may include virtual instruction programs, charter, magnet schools, alternative schools, special programs, Advanced International Certificate of Education, Advanced Placement, Dual Enrollment, International Baccalaureate, Opportunity Scholarship and McKay Scholarship, etc. (Florida Statute § 1002.20) Parents who wish for their child to attend a school other than their zoned school must follow the district's Choice Plan which is available online.

All students who have been approved for a transfer to another school outside of their attendance zone are required to complete a withdrawal form. The school initiating the transfer must complete the form indicating that all obligations were met. The receiving school will not accept transfers without the proper documentation. The parents of students being bused for desegregation purposes may put a request in writing to the Exceptional Student Support Services Department objecting to busing. When a parent makes such a request in writing, that student shall attend his/her zoned school. A student that is found to be attending a school other than the zoned school without permission will be required to return to their zoned school immediately unless an extension is granted by the principal. In any case, the extension cannot exceed the current grading period.

**Note:** Students participating in sports will need to refer to the Athletic Handbook for more details

1. Kindergarten and First Grade Students - A child who transfers from another state shall be admitted under the same age requirements as established in the state where he/she previously resided.

2. Students-Grades 2-5 - A student in grades 2-5 who transfers from any other public or private school in the United States or a foreign country is placed in comparable classes, and all records from the previous school are accepted.

Third grade students who transfer from any public or private school in the United States or a foreign country after the current year's statewide, standardized English Language Arts assessment administration must show good cause for promotion prior to being promoted to fourth grade (refer to the explanation for good cause exemption from mandatory retention for reading at grade 3) [Florida Statute §1008.25]. If the transfer occurs after the current school year, and there is proof of promotion (report card) from the previous school, the student may be promoted based on this information.

3. English Language Learners (ELL) Students (State Board of Education Rules 6A-6.0900-6.09091 and 6A-6.0905) A transferring ELL student will be identified and assessed to determine eligibility for services in accordance with State Board of Education Rule 6A-6.0902 (1) and (2).

   All international transcripts will be evaluated at the district level by the ESOL Coordinator and/or the Director of the Elementary or Secondary Programs within five (5) days of enrollment. The ESOL coordinator/contact person and the certified school counselor/administrator will review the educational background of the transferring student to determine appropriate grade level, subject, and ESOL program placement [State Board Education Rule 6A-6-6.0902 (3) (b)]. Parental input regarding educational background should be taken into consideration especially when transcripts, records or report cards are not readily available. Placement based on age either because of lack of information about prior schooling (no transcript or report card) or prior schooling does not meet grade level requirements will result in an ELL Committee meeting. An administrator or administrator's designee must be part of the English Language Learners committee making the placement decision.

   Parents have the right to have their child immediately removed from a language instruction educational program and to decline to enroll the student in such a program or choose other instructional options, if available. A "language instruction program" means an instructional course (ex: Supplemental Title III Extended Day/Year programs or Developmental Language Arts Through ESOL/English Language Development courses) in which an ELL is placed for the purposes of developing and attaining English proficiency and which may make instructional use of both English and a child's heritage language (State Board Rule 6A-6.0902).

   ELL students are scheduled into courses that fulfill graduation requirements based on the School District Student Progression Plan, and on completed academic coursework, regardless of the language in which the coursework was done.

   School Board policy provides flexibility to school staff in making academic placement decisions on behalf of students and parents. Parents/guardians may appeal academic placement decisions to the principal.

4. Students with an Active Section 504 Plan (Section 504 of the Rehabilitation Act of 1973, 34 C. F. R. Part 104) - A transferring student with an active Section 504 Accommodation Plan is a student who was previously enrolled in any other school or agency with an active Section 504 Accommodation Plan and who is enrolling in a Florida School District. Upon notification that a transferring student has an active Section 504 Accommodation Plan, the receiving school **must** review and revise, as necessary, the existing active Section 504 Accommodation Plan.

   A Section 504 Team must meet annually to determine if an otherwise qualified student's mental

and/or physical impairment substantially limits one or more of the student's major life activities. Examples of major life activities include learning, walking, seeing, hearing, speaking, and/or breathing. A student need only be substantially limited in one major life activity to qualify for Section 504 eligibility.

5. Exceptional Student Education Eligible Students (ESE) - (State Board of Education Rule 6A-6.0334) - A transferring ESE-eligible student is a student who was previously enrolled as an ESE- eligible student in any other school or agency and who is enrolling in a Florida School District, or in an educational program operated by the ESE Department through grants or contractual agreements.

   The IEP Team will determine whether the kindergarten screening tool is appropriate for transferring ESE-eligible kindergartners.

   For each ESE-eligible student who transfers to a new Florida school district and enrolls in a new school, who had an Individualized Education Program (IEP) or Educational Plan (EP) that was in effect in a previous Florida School District, the new Florida School District, in consultation with the parents, must provide a FAPE to the student, as follows:

   An ESE-eligible student with a disability who is transferring from one Florida public school district to the Hernando County School District who has a current IEP, or Education Plan (EP) for gifted students, will be placed in the least restrictive appropriate educational program(s) consistent with the plan and state education standards. The receiving school **must** review and may revise the current IEP/EP as necessary.

   An ESE eligible student who is transferring from an out of state public school who has a current IEP/EP and evaluation data necessary to determine that the student meets Florida's eligibility criteria for special programs may be determined eligible and have an IEP developed for services in the appropriate educational program transfers to a Florida school district and enrolls in a new school within the same school year, the new Florida school district ( in consultation with the parents or legal guardians) must provide the student with services comparable to those described in the student's gifted plan from the previous school district, until the new Florida school district develops, adopts and implements of Rule 6A-6.030191, F.A.C. Students who transfer with gifted eligibility from another state do not need to meet the requirements of Rule 6A-6.03019, F.A.C. for continued services.

   (a) The new school district is not required to obtain parental consent for the initial provision of services for transferring gifted students determined eligible for services in Florida under this rule.
   (b) For the purposes of this rule, a gifted plan could include documentation from the previous school district in another state that the student was determined eligible for gifted services in accordance with the applicable requirements of that district or state and was receiving gifted services.

   An ESE eligible student who is transferring from out of state and does not have the evaluation data necessary to determine that the student meets Florida eligibility criteria for special programs will have an IEP development for services in the appropriate educational program(s) and be referred for initial evaluation to gather the data needed to determine eligibility.

6. International Exchange Students (School Board Policy 5114) - For the purpose of the cultural experience, Foreign Exchange students may be enrolled in HCSD, but are NOT eligible for diploma options. Each high school **may** accept up to **one-half of one percent (.5 of 1%)** of its total student population as foreign exchange students each year on a first come, first served basis. It is recommended that different countries be represented
Foreign Exchange students must be sponsored by an accredited foreign exchange visitor agency which has been recognized and approved by the United States Information Agency (USIA) and the Council on Standards of International Travel (CSIET). In addition, the sponsoring organization must receive school enrollment authorization for placements each year prior to contacting potential host families - and follow school policy.

Out-of-county transfers will not be accepted unless the host family has relocated into Hernando County. Schools will accept in-district foreign exchange transfers following the District's transfer procedure. The principal or principal's designee will be responsible for ensuring that the student complies with School Board Policy 5114. **Rules regarding educational choice and schools over capacity also apply to foreign exchange students.**
**Note:** Eligible foreign exchange students will be placed in grades 10 or 11 only. The duration of time will be for one year only. Foreign exchange students are not eligible for a HCSD high school diploma.

a. All Foreign Exchange students must meet the following eligibility requirements:
   i. Have not received a terminal degree from a high school
   ii. Be at least 15 years of age on the date of enrollment and not older than 18 ½, which is the maximum age specified in Council on Standards for International Educational Travel (CSIET) policy. A passport or visa is required for verification of birth and J-1 visitor status.
   iii. Have the required passport for verification of birth and J-1 visitor status.
   iv. Have sufficient command of the English language to enable the student to function well in an English-speaking academic and community environment. The student or sponsor must provide a copy of the test records for the State approved Programmatic Assessment showing proficiency in all four domains (reading, writing, listening, and speaking). In the event that tutoring/ESL help is needed, the organization will make arrangements and ensure that the student accepts financial responsibility for it. (Foreign exchange students will **not** be eligible to receive ESOL services)
   v. Have appropriate medical and accident insurance coverage that meets U.S. Department of State guidelines.

b. **Procedures for Admission of Foreign Exchange Eligible Students**
   **Step 1:** The sponsoring organization must apply for and obtain written approval from the district office for admission of the students by July 1st for a full academic year of study or by November 15th for second semester participation. The application shall include:
      1. District application Form
      2. Foreign Exchange Student Organization Agreement Form
      3. Proof that the Organization has "Full Listing" status on the most current CSIET Advisory List
      4. Proof of J-1 Exchange Visa
      5. Proof of birth certificate or passport showing that the student will be at least fifteen (15) years of age but not having attained eighteen and a half (18.5) prior to attending a Hernando County School

6. Proof that the student is proficient in the English language (reading, writing, listening, and speaking) to function in an English-speaking academic environment (test scores)
7. Student's essay in English
8. The student's translated school transcript stating the grades earned in the State of Florida transcript format certified by the student's home school. Include a brief course description which lists the exact title of the subject ("Algebra" – NOT "Mathematics") and describes the focus of the course(s)
9. The student's health record including proof of immunization as required by the district, any medical/physical restrictions and a recent physical exam with proof of required immunizations
10. An assurance of appropriate medical insurance coverage

**Step 2:** Following the district office review, the agency representative will be notified no later than July 15th or November 30th respectively. At the time of application, it shall be determined whether the student will be enrolled in Grade 10 or 11. Preferred registration date and elective course choices will accompany the confirmation notice.

**Step 3:** The host family must make arrangements to enroll the student on the pre-arranged date or prior to the second week of school.

c. **Enrollment, Scheduling and Orientation -** The exchange student, accompanied by a representative of the sponsoring organization and a member of the host family, will meet with the appropriate certified school counselor to enroll the student. An orientation designed to acquaint the student with the school and the rules governing the behavior of all students will be provided by the school staff. The student will be expected to follow school rules and to participate fully in the educational program provided. Since foreign exchange students do not meet all of the graduation requirements of the state of Florida, they are **not** eligible to receive a diploma from a Hernando County school. In the interest of providing a typical American high school program of study, enrollment in the following subjects is recommended:

| 10th | 11th |
|---|---|
| English II | English III |
| World History | US History |
| Mathematics | Mathematics |
| Science | Science |
| Elective | Elective |
| Elective | Elective |

d. **Suggested Electives** - Fine Arts, World Language, ROTC, Physical Education, Career and Technical Education.

e. **Career and Technical Education** -Students on a J-1 visa will NOT be eligible to participate in any work-study programs.

f. **District/Statewide Assessment -** Foreign Exchange students must participate in all grade level /subject area assessments [Florida Statute § 1008.22 (3)].

g. **Compliance with Policies and Supervision -** Each foreign exchange student is expected to comply with the policies of the Hernando County School District, including the Student Code of Conduct, and with all other legal provisions pertaining to the student. It is the sponsor's responsibility to resolve problems that arise among the student, the host family and/or the school including, if necessary, the changing of the host family or the return of the exchange student to his/her country in the event that any differences cannot be reconciled. The principal or principal's designee will notify Student Services of any suspected neglect of the student on

the part of the host family. Student Services will notify the sponsor organization of any non-compliance status.

h. **Financial Support -** School-related expenses are the responsibility of the sponsoring organization or the host family.

i. **Athletic Eligibility -** Students will be governed by the Florida High School Activities Association rules and regulations regarding participation in interscholastic athletic competition. Sponsoring organizations shall not knowingly be a party to seeking out or permitting placements initiated by a host family, a school, a student or his/her parent(s)/guardian(s) or any other interested party based on athletic abilities.

7. Out of State Students - Students who enter a Florida public school in the eleventh or twelfth grade from out of state or from a foreign country shall not be required to spend additional time in a Florida public school in order to meet the high school course requirements if the student has met all requirements of the school district, state, or country from which he or she is transferring. Such students who are not proficient in English should receive immediate and intensive instruction in English language acquisition. However, to receive a standard high school diploma, a transfer student must earn a 2.0 grade point average and meet the requirements (Florida Statute §1003.433; Florida Statute § 1003.4282;**http://www.fldoe.org/academics/graduation-requirements/)**

   Third grade students who transfer from any public or private school in the United States or a foreign country after the current year's statewide, standardized English Language Arts assessment administration must show good cause for promotion prior to being promoted to fourth grade (refer to the explanation for good cause exemption from mandatory retention for reading at grade 3) [Florida Statute §1008.25]. If the transfer occurs after the current school year, and there is proof of promotion (report card) from the previous school, the student may be promoted based on this information.

8. Within State Students - The grade or course placement of students transferring from Florida non-public schools or home education programs will be determined by the evaluation of the student's record. Grade placement on the transcript from the sending school must be honored and credits should be interpreted to meet the promotion and graduation of the cohort.

   Third grade students who transfer from any public or private school in the United States or a foreign country after the current year's statewide, standardized English Language Arts assessment administration must show good cause for promotion prior to being promoted to fourth grade (refer to the explanation for good cause exemption from mandatory retention for reading at grade 3) [Florida Statute §1008.25]. If the transfer occurs after the current school year, and there is proof of promotion (report card) from the previous school, the student may be promoted based on this information.

9. Within District Students – The registrar at the receiving school may contact the withdrawing school to release the records for the purpose of facilitating the transfer of students between schools within the district. However, the parent must ensure the return of all materials issued to the student. Materials not returned to the withdrawing school will result in a notice of obligation on the student's record and may prevent the student from participating in extracurricular activities.

When a Full Time student withdraws from Hernando eSchool in grades 6-12 to return to a zoned school prior to completing a course, Hernando eSchool will calculate a grade based on all assignments and will send zoned school a form with current grade.

10. Within School Transfer - A parent whose student is assigned an out-of-field teacher may request that his or her child be transferred to an in-field classroom teacher within the school and grade in which the student is currently enrolled. The school district must approve or deny the parent's request and transfer the student to a different classroom teacher within a reasonable period of time, not to exceed 2 weeks, if an in-field teacher for that course or grade level is employed by the school and the transfer does not violate maximum class size pursuant to s. 1003.03 and s. 1, Art. IX of the State Constitution. If a request for transfer is denied, the school must notify the parent and specify the reasons for the denial. This requirement does not provide a parent the right to choose a specific teacher.

11. Military Personnel Dependent Children (Florida Statute § 1003.05) - Students of military families who enter Grade 12 from out-of-state or from a foreign country and provide satisfactory proof of attained scores on an approved alternative assessment that is equivalent to a passing score on the Grade 10 Florida Statewide Assessment (FSA), shall satisfy the assessment requirement for a standard high school diploma. For additional information on the Interstate Compact on Educational Opportunities for Military Children, (http://www.fldoe.org/academics/exceptional-student-edu/military-families) see F.S. 1000.36

## E. ATTENDANCE REQUIREMENTS

School attendance is the direct responsibility of the parent(s)/guardian(s) and students. ([Florida Statute §1003.24]; (School Board Policy 5200) Except as provided in Florida Statute §1003.24, and State Board of Education Rule 6A-1.09513, all students are expected to attend school regularly and to be on time for classes in order to benefit from the instructional program and to develop habits of punctuality, self-discipline and responsibility. [Florida Statute §1003.21] and (School Board Policy 5200)

At the secondary levels, teachers shall record absentees and tardies each period of the school day.

When the student is absent, each parent is responsible for notifying the school and for informing the school of the reason for the absence. Each student is also responsible for completing all work assigned in each course in which the student is enrolled. The following practices are intended to promote proper attitudes and encourage student responsibility.

a. **High School:** All Students enrolled in the Hernando County School District are obligated to attend school regularly and punctually. **Based on the number of unexcused absences, students must have 10 or less unexcused absences per semester (in all classes), in order to maintain privileges and participate in extracurricular events to include but not limited to: parking, homecoming events, grad night, prom, dances, field trips, performances, athletics, and any other activity with attendance requirements.** A student must be reported as present for the entire school day (all class periods) in order to participate in extracurricular events, interscholastic competitions, performances, and practices. Exceptions may only be approved by the principal or principal's designee. **Alternative assignments are to be provided for students who are ineligible to attend field trips due to the attendance requirement. Excused absences will not be factored into the**

**participation requirements. When an absence is excused, each student is also obligated to complete all work assigned in each course in which the student is enrolled**.

Attendance reports can be accessed through Skyward.

b. Middle School (grades 6-8) Students enrolled in grades 6-8 in the Hernando County School district are obligated to attend school regularly and punctually. Based on the number of unexcused absences, students must or less days unexcused absences per semester (in all classes) in order to maintain privileges and participate in extracurricular events to include but not limited to: dance, field trips, performances, athletics, and any other activity with attendance requirements. A student must be reported as present for the entire school day (all class periods) in order to participate in extracurricular events, interscholastic competitions, performances and practices. Exceptions may only be approved by the principal or principal's designee. Alternative assignments are to be provided for students that are ineligible to attend field trips and performances due to the attendance requirement. Excused absences will not be factored into the participation requirements. When **an absence is excused**, each student is also obligated to complete all work assigned in each course in which the student is enrolled.

   Attendance reports can be accessed through Skyward

c. High school students are awarded credit based on instructional hours. One full credit means a minimum of 135 hours of bona fide instruction in a designated course of study or a minimum of 120 hours of bona fide instruction in a block schedule approved by the district school board [Florida Statute §1003.436 (1a)]. Students participating in virtual instruction or the Credit by Acceleration (CAP) may not have to meet the minimum hour requirement.

d. The Florida Legislature requires that schools report to the Department of Highway Safety and Motor Vehicles (DHSMV) the names, birth dates, gender and social security numbers of minors who attain the age of 14 and accumulate 15 unexcused absences within a period of 90 calendar days. The legislation further provides that those students who fail to satisfy attendance requirements will be ineligible to obtain or maintain driving privileges.

Poor academic performance is generally associated with non-attendance and school districts must take an active role in promoting and enforcing attendance as a means of improving student performance. It is the policy of the state that each district school superintendent be responsible for enforcing school attendance of all students subject to the compulsory school age in the school district (Florida Statute §1003.26). The following applies to all students:

1. Tardies - Punctuality is necessary for a student to take full advantage of available educational opportunities. If a student is not in the classroom when the tardy bell rings, he/she will be classified as tardy. A tardy to school will become an absence from that class if more than 25% of the class period is missed in secondary grades or 50% of the day in K-5 classes. A parent(s)/guardian(s) request for early release or late arrival will be an unexcused absence unless the release is for verified medical, dental treatment or other reasons defined for excused absences by the School Board.

2. Excused Absences - Parents or guardians can excuse up to five (5) days**(Personal Illness, Death in the Family, Doctor/Dentist Appointment, Religious Holidays, Trips/Vacations, School Sponsored Activities, College Visits, Court Appearance by Subpoena, Pediculosis)** per semester (half a year)

by providing **a written and signed note(s) within three (3) days of the student's return to class.** This shall also include prearranged absences. For more than (5) days of excused absences in any one class period, a doctor's note may be required. Extenuating circumstances may be addressed with the administration. The following absences are excused.

**Personal Illness***: A note signed by the parent(s)/guardian(s) must accompany the student on his/her return to school explaining the student's illness. Notes must be received within three days after the student returns. The principal may agree to waive this three-day requirement. For long term illness, a doctor's excuse will be required.
**Death in the Family*:** A note signed by the parent(s)/guardian(s) must accompany the student on his/her return to school.
**Doctor/Dentist Appointment:** If at all possible, these appointments should be made after school hours.
**Religious Holidays*:** A student shall be excused from attendance in school in grades K-12 for observance of a religious holiday.
**Trips/Vacations*:** Trips or vacations with parent(s)/guardian(s) must be pre-arranged and approved by the principal's office, except in cases of emergencies. The principal or principal's designee shall make final determination and have the authority to limit the number of days for such absences **based on student's grades, prior attendance and the dates of the proposed trip/vacation. (Pre-arranged excused absences will not be approved during district and statewide assessments).**
**School Sponsored Activities:** School sponsored activities must be pre-arranged and approved by the principal's office.
**College Visits*:** Trips to visit colleges by juniors and seniors must be pre-approved by the principal's office.
**Court Appearance by Subpoena:** Absence due to a subpoena to appear in court is excused.
**Pediculosis:** When a child is discovered to have live lice, the first three days a child is sent home are excused. A child may be excused for lice for no more than nine days in any school year.

*Parent/Guardian notes can be provided for up to 5 times each semester to be an excused absence.

**3.** Unexcused Absences - Unexcused absences shall mean any absence that is not explained by a written and signed note from the parent(s)/guardian(s) citing one of the criteria for excused absence. If requested by school officials, a physician's note explaining the absence may be required. Absences without a parent(s)/guardian(s) note are unexcused. Absences without a Health Care Provider note (when required by the school) are unexcused. All absences shall be recorded as unexcused until proper documentation is received to change the absence to an excused absence within three (3) days of returning to school. **Please refer to make up work policy on page 43.**

4. Excessive Absences - A student who has a pattern of non-attendance may, upon the request of administration, be required to present a certificate of illness from a licensed physician. It is the responsibility of the student and parent(s)/guardian(s) to be aware of all absences and to be able to verify absences. Lack of notification by the school is not an acceptable excuse for not knowing the number of, and the penalty for, excessive absences. When a school administrator determines that a student's absences are excessive, the student's parent(s)/guardian(s) shall be contacted in an attempt to determine the reasons for the absence. If this does not correct the problem, a mandatory Child Study Team meeting will be held.

If the Child Study Team (Florida Statute § 1003.26) finds that a pattern of non-attendance is developing (5 unexcused absences within 30 days or 10 days within 90 days), the team along with

the parent(s)/guardian(s) will identify potential remedies. If the parent(s)/guardian(s) fails to attend the meeting, or appropriate interventions do not address the problem, the case may be forwarded to the state attorney for parental prosecution. If the absence is determined to be the fault of the student, the case may be forwarded to the Circuit Court for a CINS petition (Child in Need of Supervision). The principal or principal's designee shall also comply with the Driver's License Requirements regarding students with a driver's license.

5. Students on Homebound Services - If a student is confined to home or hospital, but is able to participate in and benefit from an instructional program, the student may be eligible for a hospital/homebound program. Complete information regarding the criteria for a hospital/homebound program can be found in State Board of Education Rule 6A-6.03020 and is available in "Exceptional Student Education Policies and Procedures (SP&P)" and State Board of Education Rule 6A-6.03411. Parents/Guardians should contact their child's Certified School Counselor for information.

6. Students with an Active Section 504 Plan (Section 504 of the Rehabilitation Act of 1973, 34 C. F. R. Part 104) - If a student with a Section 504 Plan is excessively absent, a 504 Team should be convened to determine if the absences are caused by the disability of record in the active *Section 504 Accommodation Plan*. If the Section 504 Team determines that the absences are caused by the disability, the student's Section 504 Accommodation Plan **must** be re-evaluated as to the appropriateness of the current accommodations. The Section 504 Accommodation Plan must address any additional accommodations needed.

   If the Section 504 Team determines that the absences are not caused by the disability, the student is treated in the same manner as a general education student. Documentation of the Section 504 Team meeting should be provided on the form entitled *Section 504 Accommodation Review/Dismissal meeting.*

7. Exceptional Student Education (ESE) Eligible Students - In the case of an ESE-eligible student with excessive absences, an IEP Team meeting **must** be conducted to determine whether or not the absences are related to the student's disability. Attendance data shall be reviewed and used as one indicator of a student's access to instruction [Florida Statute § 1003.26(1)].

   If the IEP Team determines that the excessive absences **are** related to the student's disability, the IEP Team **must review** the current IEP and revise it to address attendance through an attendance goal. To the maximum extent possible, the student will be educated in the least restrictive environment.

   If the IEP Team determines that the student's excessive absences **are not** related to the student's disability, the student will be treated in the same manner as a general education student.

8. Senior Student – The last day of school for **graduating seniors** will be 10 days prior to the last official day for all students as indicated on the district adopted school calendar.

## F. STUDENT WITHDRAWAL

A student who leaves before the close of the school term shall receive grades on the withdraw form covering the periods in attendance. The parent(s)/guardian(s) of a student who leaves school during the last two weeks of the school year **must** show evidence (parent/guardian employment transfers, relocating, medical) that the withdrawal is necessary and the student **must** successfully complete examinations, as appropriate, prior to withdrawal. Principals are authorized to make arrangements for the administration of any tests or examinations, as appropriate.

1. Permanent Withdrawal - Students who withdraw from a face-to-face classroom instruction setting shall be given grades based upon the work completed while a member of the class. Partial grades are not issued for virtual instruction courses.

2. Voluntary Withdrawal - Upon receipt of parent(s)/guardian(s) permission, the student will receive a withdrawal form from the registrar office. Students will not be permitted to withdraw unless they are at least 16 years of age. If applicable, a student who withdraws from school must sign a ***Declaration of Intent to Terminate School Enrollment*** (SO-SS-042) indicating that they understand that withdrawing from school is likely to reduce their potential earnings. The principal or principal's designee will have a conference with the student to learn of the reason(s) for the withdrawal, and to complete **a student exit interview.** A conference with the parent(s)/guardian(s) will also be scheduled.

   Parent(s)/guardian(s) of students 18 years old or older will not be notified of their student's decision to withdraw. If the student does become a dropout, accurate records should be maintained. Students should be informed of the possibilities open to them and should also be advised where and how to seek aid in finding employment.

   If a student drops out of school without returning books and other property belonging to the school, parent(s)/guardian(s) should be notified and a request should be made to return all school property.

3. Withdrawals to Home Education Program - To withdraw a student for enrollment in a Home Education Program, custodial parent(s)/guardian(s) must notify the Superintendent or designee, in writing, of the intent to establish a Home Education Program within thirty (30) days of the establishment (F.S. 1002.41). **The notification of intent must be signed by the parent/guardian.** Parent(s)/Guardian(s) are responsible for returning textbooks, uniforms, school equipment, et cetera to the school. If items are not returned within thirty (30) days, a notice of obligation will be issued for the return of, or payment for, items and/or fees. **Student withdrawing to fulltime FLVS or eSchool are not Home Education Students.**

   **Note:** Home Education Program students enrolling or re-enrolling in a public school system must meet current graduation and statewide assessment requirements for their cohort. Also see "General Transfer Information". **Home Education students are not issued a diploma in the state of Florida. Students who withdraw to Home Education and earn enough credits to graduate cannot be re-enrolled for the sole purpose of issuing a diploma.**

   Home Education correspondence should be mailed to:
   Hernando County School District
   Supervisor of School Choice
   919 North Broad St.
   Brooksville, FL 34601

4. Withdrawals to Virtual Instruction Hernando eSchool – The full-time enrollment period for K-12 students runs 90 days from the district start date up until two weeks before the district start date. Students that register with Hernando eSchool after the enrollment period has closed will be coded as Homeschool students taking courses through eSchool.

5. Withdrawals due to Non-Attendance – W-15

   Students may be withdrawn due to nonattendance using a W15 code. Each school is responsible for documenting strategies in compliance with Florida Statutes 1003.26 and 1003.27. Schools must document attempts to contact the student and family through a Child Study Team Process, contacting student and family and documenting attempts to improve attendance including sending an attendance officer to the home. Once a school documents the process, they will send to Student Services. Student Services will approve or deny the use of the W15 code for non-attendance.

   Before requesting approval for the W15 (WD due to non-attendance) code, F.S. 1003.26 and 1003.27 lists criteria that school districts must follow. The school needs to:

   - Provide documentation of parent calls to find out why student is not in school - F.S. 1003.26 requires parents to justify each absence of a student. Schools must contact the home in cases of unexcused absences from school, or for which the reason is unknown.

   - Provide documentation sending out attendance officer to the home to make contact with parent to determine non-attendance reason ( please provide copies of attendance officer documentation).

   - Provide documentation from child study team meeting in regards to truancy. (for 16 year and under) F.S. 1003.26 states - 5 unexcused in a calendar month or 10 unexcused in 90 calendar days is criteria for referring the student to the school's child study team. Students 16 and 17 must have documentation of parent /student contact to address the attendance.

   - All Attendance documentation should be kept in an attendance file in the cumulative file folder.

## G. COUNSELING and ACADEMIC ADVISEMENT

Counseling services are direct supports provided by trained and certified personnel to assist students with personal/social adjustment issues that present barriers to learning and student safety or well-being. Counseling services are available to all students through the district's multi-tiered system of support and general education intervention procedures. Student services professionals employed by the district typically provide counseling and crisis intervention services. Section 1012.01(2)(b), Florida Statutes (F.S.), identifies school counselors, school social workers, and school psychologists as among the student personnel services staff with responsibility for addressing student personal and social adjustment, which includes counseling and crisis intervention.

**Any student who may be deemed as a potential dropout or whose cumulative grade point average falls below a 2.0 shall receive advising on enrollment in career-themed courses, as well as options to participate in career and professional academies. These students must be provided in-person academic advising that includes information on career education programs by a certified school counselor, the school principal or his or her designee.**

Academic advisement services are available for all students. These services include assistance with educational planning, interpretation of test scores, occupational information, career information, study help and any questions that students may want to discuss with a certified school counselor. Students wishing to visit the certified school counselor should follow the procedures established by their respective school.

1. Schedule Changes – In order to maximize instructional time, all schedule changes must adhere to drop and add dates for all brick and mortar classroom courses.
   a. Teacher initiated drop/add period with administrative approval is 20 days from the first day of school year
   b. Student initiated drop/add is the first 9 school days of the school year for course changes only.
   c. Parent request for a schedule change must be made within the first 9 school days of the school year for course changes only.
   d. Dual enrolled students must adhere to Pasco-Hernando State College (PHSC) or the postsecondary institution drop/add and withdrawal timeline. Students who drop or withdraw from a dual enrollment course are subject to:
      - Being placed in a high school campus course, or
      - Possible non-approval for future dual enrollment courses
   e. Any senior taking 12 credit hours or more a semester in DE and/or taking 4 or more AP/IB/AICE courses a semester will be considered a full time student and does not need additional courses if student has met graduation requirements.
   f. 11th/12th Grade Students in AP/IB/AICE Courses:
      a. Students may request dropping a yearlong course within 5 days at the end of the first quarter to take another yearlong course. The principal must approve this drop.
      b. Principals can approve dropping a yearlong course midyear and placing the student in a semester course within 5 days of the start of the 2nd semester.

2. Hardship Waiver Approval for Reduced Schedules - Reduced schedules may only be granted to high school **seniors** who are approved for a hardship by the administrative hardship committee and have earned:
   1. **at least two credits in accelerated coursework (AP, DE, IB, AICE)**
      a. **Student must receive a college credit qualifying score on an AP,IB, or AICE Tests**
   2. **or completed a CTE program of study with an industry certification earned (a student may receive a reduced schedule if they are enrolled in the final year of their program of study and has earned an industry certification), and**
   3. **a minimum 2.0 GPA, and**

4. **all testing requirements met. (Level 3 on the Grade 9 Algebra 1 EOC and Grade 10 ELA FSA or concordant/comparative scores), and**
5. **maintained 10 days or less per semester attendance rate during the previous year(in all classes)**

**If a hardship waiver is granted:**

a. Students must have a signed hardship waiver form on file.
b. Students are required to sign in and sign out when entering and exiting campus.
c. Students may not be on campus during class periods designated as "reduced" on their schedule.
d. Students must provide their own transportation in regards to reduced schedules. If transportation becomes unavailable, the reduced schedule will be revoked and replaced with a regular schedule.
e. Reduced class periods may only be at the beginning or end of the school day.
f. Reduced schedule changes must adhere to the same timelines for drop/add. Students meeting the above criteria during the school year will have the opportunity to have their schedule reevaluated. If eligible, the reduced schedule may not impact the CTE course.

**Note:** Students who qualify for a reduced schedule and meet requirements for dual enrollment are encouraged to participate in the Early Admission Program. Refer to the Dual Enrollment Handbook for the minimum number of credits for Early Admission. These students will continue to have the same privileges afforded to students in their cohort to include honors recognition and participation in extracurricular activities.

# II. INSTRUCTIONAL PLAN

The School District of Hernando County Curriculum incorporates the strands, performance standards and benchmarks that delineate student performance standards as defined by the Florida Department of Education Next Generation Sunshine State/B.E.S.T. Standards. (Florida Statute §1001.41; Florida Statute § 1003.41; State Board of Education Rule 6A-1.09401). The curriculum includes benchmarks for:

| Elementary | Secondary |
|---|---|
| English Language Arts | English Language Arts |
| Mathematics | Mathematics |
| Science | Science |
| Social Studies | Social Studies |
| Physical & Health Education | Physical & Health Education |
| Visual & Performing Arts | Visual & Performing Arts |
| World Languages | World Languages |
| Career and Technical Education | Career and Technical Education |

**Note:** See Appendix A for progression charts

Instruction will be provided in a setting that emphasizes integration and reinforcement of reading, writing, speaking, listening and mathematics skills across all subjects. In addition, course descriptions or frameworks are provided for each course. These course descriptions meet the requirements of State Board of Education Rules 6A-1.09412 and 6A-1.09441. District-adopted textbooks and/or instructional materials are provided for all schools. School credit is not awarded for any course not supported by a curriculum description/framework provided by the School District. [Florida Statute § 1006.28(1)(a)}.

The schools offer a wide range of courses in all disciplines. Courses are provided to meet the needs of

all students [Florida Statute § 1003.42 (1)]. Courses may be year- long or a semester in length. With the exception of certain dual enrollment courses, one- half (½) credit is awarded for passing a semester in each course. Additionally, schools may offer curriculum that are integrated or stand alone. No credit is awarded solely on the basis of participation in extracurricular activities.

## A. SPECIAL PROGRAMS

All students in the Hernando County School District are eligible for consideration and participation in all special programs. Any student who requests and is granted special attendance to a school for a special program shall be responsible for his/her own transportation and must maintain satisfactory academic performance, attendance and behavior. A student who is not progressing or does not meet the guidelines for the program or withdraws from the program will be required to return to his/her zoned school.

**Note:** Students who are required to return to his/her zoned school for any reason must refer to the Athletic Handbook for rules governing future participation.

1. CAPE Digital Tools Certificates (CAPE) – Elementary and middle schools may offer curriculum that result in attainment of CAPE Digital Tool Certificates. The curriculum targets skills to include digital skills that are necessary to the student's academic work and skills the student may need in future employment (Florida Statute § 1003.4203). The skills must include, but are not limited to: word processing; spreadsheets; presentations, including sound, motion, and color presentations; digital arts; cybersecurity; and coding. The certificates must be consistent with CAPE industry certifications on the CAPE Industry Certification Funding List.

2. Career and Technical Education (CTE) – Middle and high school students may enroll in courses that are part of an overall program of study designed to prepare students to be successful in the workforce and equip them to make informed decisions about future college and career pathways. CTE offers students opportunities to earn highly valued industry certifications and to develop a multitude of skills while experiencing rigorous curriculum with real world applications. CTE students who complete a Program of Study are eligible for many scholarships, including the Gold Seal Bright Futures Scholarship.

3. Junior Reserve Officers' Training Corp (JROTC) - The Junior Reserve Officer Training Corps (JROTC) is a cooperative between the school district and the military. The program prepares high school students for leadership roles while making them aware of their rights, responsibilities, and privileges as American citizens. This program is conducted at accredited secondary schools throughout the nation, by instructors who are retired Navy, Army, Air Force, Marine Corps, and Coast Guard officers and enlisted personnel. Classroom instruction is augmented throughout the year by community service activities, drill competition, field trips, marksmanship training, and other extra-curricular activities. Cadets are required to participate in civic service, wear a uniform and dress up at least twice a month.

## B. SERVICES

1. English for Speakers of Other Languages (ESOL) (State Board of Education Rules 6A-6.0902, 6A-6.0903; 6A- 6.0904; 6A-6.0908) - Students who are identified as ELLs **must be** provided **equal access** to the general curriculum. The general education standards and benchmarks should be the basis of their curriculum. ELLs are placed in courses based on need and eligibility, regardless of their English language proficiency. The individual student's English Language Learner Plan documents the

student's English Language proficiency level. Instructional strategies are required to ensure the student an equal opportunity to master the general education curriculum. See Hernando County School District's Plan for Services to English Language Learner (ELLs) for a full explanation of services and models.

With appropriate instructional support, strategies, accommodations and adaptations, grades for ELL students should be reflective of the students' academic progress. ELLs should not receive failing grades strictly due to limited English-language proficiency. With instructional support, ELL students should be experiencing some measurable success in grade level content.

ESOL Instruction provided to English Language Learners in the elementary grades who are classified as non-English speakers may be grade by S, N, or U during their first year of receiving ESOL services as determined by the ELL Committee.

2. Students with an Active Section 504 Accommodation Plan (Section 504 of the Rehabilitation Act of 1973, 34 C.F.R. Part 104) - Any alteration to the delivery of instruction or student assignments for a student with an active Section 504 Accommodation Plan is the decision of the Section 504 Team, if it is addressed in the Section 504 Accommodation Plan. Parent(s)/guardian(s) of a student with an active Section 504 Accommodation Plan must be notified of any proposed changes to the Section 504 Accommodation Plan, and must be given the opportunity to provide input on decisions made by the 504 Team. Thus, the individual student's Section 504 Accommodation Plan documents the accommodations and/or modifications that are required to ensure that the student has an equal opportunity to access the general education curriculum.

3. Exceptional Student Education (ESE) - Pursuant to School Board Policy 2460, IEPs for students with disabilities, who are enrolled in an Exceptional Student Education (ESE) program, must specify the specifically designed instruction and related services that are necessary to meet each student's unique needs. See State Board of Education Rule 6A-1.09961 & 6A-6.03028, F.A.C and the ESE Standard Policy & Procedures (SP&P). All students **must** be given access to the general curriculum as defined in relation to their unique needs and abilities and as delineated on each student's IEP. For the majority of these students, the general education standards and benchmarks should be the basis of their curriculum. For some students, modified standards and/or Access Points in one or more content areas may be more appropriate (see State Board of Education Rule 6A-1.09414 for course descriptions).

   In all cases, the IEP Team, which includes the parents, makes special program placements and the educational decisions. The IEP Team develops a statement of measurable annual goals, including benchmarks or short-term objectives related to meeting the student's needs that result from the student's disability. The IEP should enable the student to be involved in and progress in the general curriculum, or for preschool children, as appropriate, to participate in appropriate activities, as well as meeting each of the student's other educational needs that result from the student's disability (State Board of Education Rule 6A-6.03028).

   In particular, the IEP Team should draft benchmarks or short-term objectives for students with disabilities who take alternate assessments aligned to Florida Standards connectors, or any other student with a disability, at the discretion of the IEP Team (State Board of Education Rule 6A-6.03028). The IEP may specify whether *accommodations/**modifications are necessary in the areas of curriculum, instruction, and assessment provided that the accommodations or

modifications do not include modifications to the curriculum descriptions/frameworks or student performance standards. The IEP must be implemented as developed by the IEP Team. The IEP contains an explanation of the extent, if any, to which the student will participate with non-disabled students in the general education class (SP&P 95-103).

A student with a disability may only be removed from the general education environment if the nature and/or severity of the disability is such that education in general education classes with the use of supplementary aids and services cannot be achieved satisfactorily. (SP& P 108-168).

The IEP for each student with a disability must include during the student's eighth (8th)- grade year or during the school year of the student's fourteenth (14th) birthday, whichever comes first, a statement of which course of study the student is pursuing (State Board of Education Rule 6A-6. 03028). Beginning by the student's sixteenth (16th) birthday (or younger, if determined appropriate by the IEP team), the IEP must include a statement of needed transition services for the student including, if appropriate, a statement of the interagency responsibilities or any needed linkages. The School District must invite the student to that meeting, as well as any other agency representative necessary or helpful to assist in the student's post-secondary transition. Consent from a parent or the student that has reached the age of majority is required in order to invite an agency representative to attend (State Board of Education Rule 6A-6.03028).

Programs for students with disabilities are defined by the diploma options identified in each student's Individualized Education Plan (IEP).

**Accommodations are changes that can be made to the way students learn and how they are tested. They describe changes in format, response, setting, timing or scheduling that do not alter the curriculum or test in any significant way. Accommodations include changes made to the environment and /or teacher behavior, which supports a student's learning, such as teaching methods and materials, classroom assignments and tests, learning environment, strategies, time demands, and schedules.*

*** Modifications to the curriculum are generally used in coordination with an assessment that is compatible with the modified expectations. Grading systems that should be used for students using curriculum modifications should reflect the student's expected level of performance based on modified Access Points/Florida Standards and the functional level on which the student is working on. For students who participate in a modified curriculum, the IEP team should determine that it is most appropriate to use grading procedures that reflect the student's expected level of performance in relation to progress toward pre-established learning criteria, which would be the Access Points/Florida Standards . In this case, it is essential that all members of the IEP team, including the student and parent(s), have a clear understanding of how the student will be graded.*

4. Gifted Education (State Board of Education Rule 6A-6.030191) - Students identified as gifted under State Board of Education Rule 6A-6.030191 and the Hernando County School District Exceptional Student Education Policies and Procedures (SP&P) have an Education Plan (EP) that outlines goals, strengths and weaknesses, and that provides direction for the instructional program. The instructional program includes advanced-level content, acceleration and enrichment that address the student's special abilities and interests.

   Curriculum options include an effective and differentiated curriculum designed to enhance the

abilities of the gifted students to ensure that each individual student progresses in the curriculum to the maximum extent possible. The curriculum includes, but is not limited to, opportunities for problem solving, critical thinking, problem-based learning, and application of knowledge and skills. Curriculum for each student is driven by the student's EP focusing on the performance levels of the student and needs for developing further skills and abilities, recognizing opportunities to extend the present program through appropriate scaffolding for gifted students. The curriculum for the gifted student includes access to the general curriculum (Florida Standards) with emphasis on what the EP team determines will offer opportunities for growth for the gifted learner based on the student's strengths and present level of performance.

5. Home Education - A home education program is sequentially progressive instruction of a student directed by his/her parent(s) or guardian(s). The parent shall notify the Superintendent or designee of their intent to establish and maintain a home education program. The parent(s)/guardian(s) of each registered home education student shall maintain a portfolio of records and materials. The portfolio shall consist of the following:
    a. A log of educational activities that is made contemporaneously with the instruction and that designates by title any reading materials used.
    b. Samples of any writings, worksheets, workbooks, or creative materials used or developed by the student.

    Registered home education students may also take a partial or full schedule with Hernando eSchool, and may participate in interscholastic extracurricular student activities in accordance with the provisions of Florida Statute §. 1006.15. The district may permit the enrollment of a registered home education student in a specified course at his/her zoned school provided the school adheres to class size. The Supervisor of Choice must authorize the enrollment.

**Note:** The parent(s)/guardian(s) of a home education student is responsible for submitting an annual evaluation in accordance with *Florida Statute* § *1002.41*. The school district of Hernando County does not send reminder notices prior to the due date.

## C. ACCELERATION MECHANISMS (Florida Statute § 1003.429)

At the beginning of each school year, students and parents/guardians are notified during orientation of the opportunities and benefits of mechanisms that result in acceleration through high school and/or college [Florida Statute §1003.02(1); Florida Statute § 1003.429; Florida Statute § 1008.25]:

- **Whole grade and during the year promotion,**
- **subject matter acceleration,**
- **virtual instruction,**
- **Advanced Placement (AP), International Baccalaureate (IB), Credit Acceleration (CAP), Dual Enrollment (DE), Advanced International Certificate of Education (AICE),**
- **College Level Examination Program (CLEP) - credit by Exam**
- **Early College Admission and Collegiate High School Instruction (CHS)**
- **Career and Professional Education**

In accordance with the **Academically Challenging Curriculum to Enhance Learning (ACCEL)** (Florida Statute § 1002.3105), students wishing to participate in any of the accelerated mechanism options will need to meet with their Certified School Counselor to review eligibility requirements. Participation in ACCEL options that result in whole-grade promotion, during the year promotion, subject-matter acceleration, and virtual instruction in higher grade level subjects will require a **District Performance Contract (SO-SS-181)**. The performance contracts will require compliance with minimum course grade,

attendance, conduct, and any other requirements which may include participation in extracurricular activities, educational outings, field trips, interscholastic competitions, and other activities related to the ACCEL option selected.

### Monitoring Expectations

Failure to maintain the minimum course grade or GPA may result in a schedule change. In determining academic progress, all student work will be reviewed by the school's administrative team overseeing the subject area/grade level. Final determination is within the principal or designee authority and notification will be made to the student's parent/guardian. Course grades earned and posted to the report card will remain part of the student's academic record.

**Note**: A student's application for participating in the District's Controlled Choice Plan may be rescinded if he/she changes the course/program of study (i.e., CTE, IB, etc) that was the basis for admission to the requested school. Refer to the Control Choice Plan

1. Elementary School Level

   Factors to be considered for the acceleration of elementary students:

   a. A record of outstanding (90-100%) academic progress is evident on the student's cumulative record
   b. The student has a minimum number of absences
   c. Current school year indicate outstanding (90-100%) performance on assignments based on Florida Standards in language arts, science and mathematics.
   d. Standardized and district approved screening and assessment scores reveal achievement above grade level
   e. Samples of the student's work indicate superior performance at or above grade level
   f. MTSS Team minutes indicate that other options of advancement have not met the student's needs (i.e. Quest, differentiated instruction, specific subject area advancement, virtual instruction options).

      * One or more years above grade level for students in grades K-5

2. Middle School Level

   Factors to be considered when enrolling in high school courses at the middle school level include:

   a. The impact on the student's GPA and subsequent graduating class ranking
   b. State University and College admission requirements
   c. The grades earned will remain a part of the student's middle and high school academic record
   d. Maturity levels among other students in the high school courses
   e. Course content and course performance expectations

## Acceleration Options

1. Honors Courses – courses that provide students access to accelerated curriculum. Students who have demonstrated high achievement, interest, and/or potential in one or more academic areas may be ready to take advanced classes.

   Placement will be based on:

   a. The student's cumulative grade records indicating outstanding (90-100%) academic progress in language arts, science and mathematics based on Florida Standards
   b. Standardized and district approved screening and assessment scores revealing

achievement above grade level

c. Samples of the student's work indicating superior performance at or above grade level
d. Teacher recommendation
e. The student having a minimum number of absences during the previous year

2. Advanced International Certificate of Education (AICE) - The AICE program is administered by the University of Cambridge Local Examinations Syndicate and is available to eligible secondary students. The State Board of Education and the Board of Governors shall specify in the statewide articulation agreement cutoff scores and AICE examinations that will be used to grant postsecondary credit at community colleges and universities. Students will be awarded a maximum of 30 semester credit hours. Students shall be exempt from payment of any fees for administration of the examination regardless of whether or not the student achieves a passing score on the examination [Florida Statute § 1007.27 (8)]. **(See the (FCCD) for additional information)**. Since the assessment dates are set by the University of Cambridge Local Examinations Syndicate, students who fail to report for the exam will receive a notice of obligation for the cost of the exam(s). For additional information contact the AICE coordinator at the school. Students who attend the AICE school through the School Choice process must enroll at their zoned high school if they are exited from the AICE program. Students who exit the AICE program must meet all state of Florida graduation requirements in order to earn a Standard Diploma.

3. Advanced Placement (AP) - the enrollment of an eligible secondary student in a course offered by the Advanced Placement Program administered by the College Board. The postsecondary institution **may** award college credit to students who score a minimum of 3 on a 5- point scale on the corresponding AP exam (F.S. 1007.27). Students shall be exempt from any fees for administration of the examination regardless of whether or not the student achieves a passing score on the examination [Florida Statute § 1007.27 (6)]. **Refer to the Florida Course Code Directory (FCCD) for additional information.** Since the assessment dates are set by the College Board, students who fail to report for the exam will receive a notice of obligation for the cost of the exam(s). In addition, the student may be restricted from further enrollment in Advanced Placement classes. Furthermore, students who enroll in semester long AP classes such as AP U.S. Government, AP Comparative Government, AP Microeconomics, or AP Macroeconomics must complete the entire course and sequence of classes as prescribed by school (ie- AP Microeconomics in the 1st semester and AP Macroeconomics in the 2nd semester). Students who request withdrawal from an AP class, either yearlong or semester, before the November exam order deadline, but must remain the class for the remainder of the 1st semester, will sign a waiver that releases the school from ordering an AP exam for that student. Students who are withdrawn from an AP class, either semester or year long, upon student request after the November AP exam order deadline, but before the March AP exam confirmation deadline, will incur a $40 per exam cancellation fee. Students who are withdrawn from an AP class upon student request after the March AP exam confirmation deadline, or fails to sit for the exam(s), will incur a $94 fee per exam. Withdrawn students may opt to challenge the corresponding exam(s) for the course from which they were withdrawn by paying the AP examination fee by the March exam order deadline. These students should contact the AP coordinator of their zoned high school to make arrangements for exam order, payment, and test administration.

**Note: Students who complete the course successfully but do not take the AP Exam will receive honors-level credit.**

A Home Education student wishing to sit for an AP exam at his/her zoned school must pay for the

cost of purchasing the exam in advance at the school. The exam will not be ordered unless payment is received by the school's deadline to order the exam. Please contact the zoned school for information on the cost and deadline.

4. Career and Professional Education (CAPE) - is an initiative to prepare students for post-secondary education and the workplace. High schools in the district offer a variety of Career and Technical Academies that prepare students for employment in specific occupations, many of which are high skill, high wage occupations. These job-preparatory courses do not stand alone but are part of a 3-4 year planned program of study leading to occupational proficiency and program completion. Once a student begins a program of study, he/she may not divert from that program unless they receive administrative approval **(See Appendix B).** To learn more about the different Academies speak with your Certified School counselor or visit the district's website to learn more about the Programs of Study for each of the academies and frameworks. In addition, students have the opportunity to earn one or more of the following:
    a. Industry -recognized credential or certificate, measured by an industry assessment
    b. Dual or concurrent credit, putting students on a fast track to an industry-recognized certification or licensure and postsecondary certificate or degree
    c. Course substitution credit for some mathematics and/or science courses
    d. Florida Bright Futures Vocational Gold Seal Vocational Scholar and Gold Seal CAPE Scholar Scholarship
    e. Meeting the online course requirement

    A list of the Gold Standards Industry Certification aligned to Associate in Applied Science (AAS)/Associate in Science (AS) degrees can be viewed on the district's website.

    The administration of the written exams must be in accordance with the test administration procedures specified by the certifying agency, district procedures, and State Rule 6A-6.0573 which states the following:
        i. The exams are third-party developed,
        ii. Scored by the certifying agency,
        iii. Given in a proctored testing environment (not by the individual providing the direct instruction),
        iv. Administered to each student no more than three times during the academic year,
        v. A minimum of twenty-one (21) calendar days between test administrations.
        vi. A student who successfully passes the industry exam is not eligible to retake the exam.

5. Collegiate High School - another form of Dual Enrollment. Eligible students may have access to postsecondary coursework during grades 11 and 12 that would enable them to accumulate a minimum of 30 college credit hours during the fall and spring semesters of an academic year at a Florida College System institution. Requirements of the contract for the collegiate high school program include a student performance contract. The following table contains a list of differences between the Collegiate and the traditional Dual Enrollment programs.

| Dual Enrollment (DE) | Collegiate High School (CHS) |
|---|---|
| Eligible secondary students with college ready scores in all subsections (provision for up to 12 credits for non-ready math scores) | Eligible 11th – 12th graders with college ready scores in all subsections |
| Application deadline – last day prior to the start of the term (SAR-57) | Application deadline – March 1 for Fall term (SAR-88) |
| Course access based on availability | Guaranteed priority courses access |
| Registration on designated dates | Registration with regular PHSC students |
| Credit load of 0-16 credits per term | Credit load of 12-16 credits per term |
| Attend classes on a high school and/or approved post-secondary | All classes on a PHSC campus |
| N/A | Academic Contract |
| Withdrawal with restrictions on the dropped course | Withdrawal with restrictions on the dropped course. Student exits program |
| Restrictions on the failed courses | Restrictions on the failed courses. Student exits program if under 12 cr. |
| Can complete their AA, AS | Can complete their AA, AS, and may choose **one of the six Industry Certification Programs of Study** |
| Eligible to participate in social events, honors and graduation ceremonies with their cohort | Eligible to participate in social events, honors and graduation ceremonies with their cohort |

**(Refer to the Dual Enrollment Articulation Agreement and Dual Enrollment handbook for additional information)**
https://admissions.phsc.edu/start/high-school/dual-enroll

6. Credit Acceleration (CAP) – allows a secondary student to earn high school credit if the student earns a specified score on the corresponding standardized EOC assessment (Algebra 1, Geometry, Biology, and US History), AP and College Level Examination Program (CLEP) exams whether the student is enrolled in the course or has not completed the course or failed the course in the year the student passed the EOC. A student who has failed the course, but earned credit as a result of scoring Level 3 or above on the EOC, will still need to participate in the Grade Forgiveness program to forgive the failed grade and repair his/her GPA. Students cannot use concordant scores from ACT/SAT/PERT to earn high school credit under this policy. The Certified School Counselor must document advisement of the risk and consequences related to meeting graduation requirements (F.S. 1003.4295). ***The student must notify the Certified School Counselor by the end of the first semester to participate in CAP and pay the AP or CLEP examination fee. NCAA does not recognize course credit by exam. Therefore, the student will need to enroll and complete the course to meet eligibility.***
   Note: Credit earned for Advanced International Certificate of Education, Advanced Placement, Dual Enrollment and International Baccalaureate courses via **CLEP, P/F and S/U courses are not included in the calculation of the student's GPA.** These earned credits do not receive weighted value (quality points).

7. Dual Enrollment (DE) – an acceleration program that allows high school students to simultaneously earn credit toward high school completion and an associate or baccalaureate degree or career certificate at a Florida public institution [Florida Statute § 1007.271 (1)]. Students in grades 6-12 who are eligible for dual enrollment shall be permitted to enroll in dual enrollment courses during school hours, and after school hours [Florida Statute §1007.271(2)]. The district uses the Florida Department of Education Dual Enrollment Course – High School Subject Area Equivalency List to award high school credit. Any course not listed will be awarded 0.5 high school elective credits.

**(Refer to the Dual Enrollment Articulation Agreement and handbook for additional information). For more information visit PHSC website**

**Note**: Middle grades students who elect to participate in college/university summer programs with which the district does not have an articulation agreement will NOT receive high school credit.

8. Early Career / Early Admission to College [Florida Statute § 1007.271(5)] – a form of dual enrollment and a public educational choice option. High school students may enroll at PHSC full time upon submission of a completed Application for Admission. Credit earned applies toward high school graduation and college credit. Students who apply for early admission to college **must meet with their high school counselor to ensure that the course selections articulate into high school courses required for graduation.** The following table contains a list of differences between the traditional dual enrollment and the Early College Admission programs. [Florida Statute § 1007.27 (5); Florida Statute§ 1002.20 (6)(a)]

| Dual Enrollment (DE) | Early College Admission |
|---|---|
| Eligible secondary students with college ready scores in all subsections (provision for up to 12 credits for non-ready math scores) | Eligible secondary students with college ready scores in all subsections |
| Application deadline – last day prior to the start of the term (SAR-57) | Application deadline – last day prior to the start of the term (SAR-57) |
| Course access based on availability | Guaranteed priority courses access |
| Registration on designated dates | Registration with regular PHSC students |
| Credit load of 0-16 credits per term | Credit load of 12-16 credits per term |
| Attend classes on a high school and/or approved post-secondary | All classes on a PHSC campus |
| N/A | N/A |
| Withdrawal with restrictions on the dropped course | Withdrawal with restrictions |
| Restrictions on the failed courses | Restrictions on the failed courses |
| Eligible to participate in social events, honors and graduation ceremonies with their cohort | Eligible to participate in social events, honors and graduation ceremonies with their cohort |

Students may select colleges or universities other than those that have inter-institutional agreements with the Hernando County School District. However, the parent(s)/guardian(s) and/or student will be responsible for payment of tuition/fees. All other statutory rights and privileges will be afforded these students as those under dual enrollment agreements [Florida Statute § 1007.27(5)].

Registered home education students may participate in early admission. Students should contact the postsecondary institution for specifics. Home education students incur no tuition costs, but are responsible for textbook costs [Florida Statute § 1007.271 (14)].

9. International Baccalaureate (IB) - The IB program is administered by the IB office and is available to eligible secondary students. The State Board of Education and the Board of Governors shall specify in the statewide articulation agreement cutoff scores and IB examinations that will be used to grant postsecondary credit at community colleges and universities. Students will be awarded a maximum of 30 semester credit hours. Students shall be exempt from payment of any fees for administration of the examination regardless of whether or not the student achieves a passing score on the examination [Florida Statute § 1007.27 (8)]. **(See the (FCCD) for additional**

**information).** Since the assessment dates are set by the International Baccalaureate organization, students who fail to report for the exam will receive a notice of obligation for the cost of the exam(s). For additional information contact the IB coordinator at the school**.**

**Students who attend the IB/AICE schools through the School Choice process will enroll at their zoned high school the following semester if they are exited from the IB/AICE programs. Students who exit the IB/AICE programs must meet all state of Florida graduation requirements in order to earn a Standard Diploma or any other diploma options offered at the zoned schools.**

10. Virtual Instruction Programs (VIP) - Provides instruction in an interactive environment created by using technology where the student and a highly-qualified teacher in the subject area are separated by space or time or both (Florida Statute § 1002.45). Students enrolled in an online course as part of the regular school day schedule are provided access to an appropriate and supervised classroom or lab at their zoned school or lab with computer and internet access so that they may complete the online course on campus during the specified scheduled class period. Students may also work from home after or before school hours just as they do when completing homework.

    The Hernando County School District provides K-12 virtual instruction through its Hernando *e*School Program as authorized by Florida Statute § 1002.45. Secondary students that meet the Hernando *e*School enrollment criteria to enroll in virtual courses may enroll with Hernando *e*School.

    Hernando *e*School will enroll students through age 19. The student's age on the date of the course enrollment may not be older than 19 (we cannot enroll students once they turn 20). For the purposes of this policy, "date of course enrollment" refers to the date on which a complete registration or course request for the course segment is made. Students must complete all coursework, including final exam, before their 21st birthday.

    A student who has been identified under Rule: 6A-6.03011 – Exceptional Student Education Eligibility for Students with Intellectual Disabilities through Rule: 6A-6.0361 – Contractual agreements with Nonpublic Schools and Residential Facilities, has an Individual Education Plan (IEP) in place and has not earned a standard diploma will remain eligible for educational services through the end of the semester in which they become 22 years old.

    **Note:** Since Hernando *e*School is a franchise of FLVS, when registering for an online course, students will be scheduled through Hernando *e*School as priority.

    **a. Virtual Course Participation Criteria and Guidelines**

    A student will not be denied access to virtual instruction unless it is not educationally sound based on the student's academic history and goals. The principals or designee are responsible for making proper placement and may deny a request when not appropriate.

    To ensure a safe learning environment and adherence to room occupancy limits, when assigning students to a learning lab, a student's grade level classification will be the first criteria considered. Students in grade 8 or 12 who are course or credit deficient will be given priority placement. Next will be students having a plan of study that includes acceleration.

    Continued participation in online courses with Hernando *e*School and FLVS can only be approved for students that meet the following criteria:

    i. Consideration for an online course should include the student's success level in a text-rich environment.

    ii. Student must comply with log-in requirements, completion of lessons, assignments and

test on a regular basis or as outlined in the course syllabus

iii. Students must have no more than two (2) previous attempts with online courses that were not completed successfully. **Students in the eleventh and twelfth grade who do not meet the above criteria and are in need of one online course to meet the graduation requirements may be enrolled in a one semester online elective course.**

iv. Exceptional Education students with an Individual Education Plan (IEP) will need to have a staffing conducted at their zoned schools prior to enrollment in virtual courses to ensure IEP compliance. If a student has a 504 plan, the 504 plan must be in date compliance prior to enrolling in eSchool classes.

**Note:** School administrators may request an independent review due to extenuating circumstances.

**b. Virtual Course Participation Expectations**

i. A fifth or eighth grade student choosing to use virtual instruction as an acceleration mechanism during the school year or summer, must complete all virtual coursework with passing grades before the start of the school year in order to be placed in the next core sequential course. ACCEL contract must be used.

ii. Students enrolled in an online course as part of their regular school schedule will be dropped from the course if they are not making progress. **Progress is defined as having completed and passed at least 20% of the course work within 14 days and consistently submitting 3-5 assignments per week. (Students are expected to make approximately 6% progress per week per course.)** Staff assigned to supervise virtual learning labs are encouraged to monitor student progress and report concerns to the counselor and or administrator.

iii. Students enrolled in an online course in addition to their regular school schedule may need to consider class load in order not to jeopardize course grade. Upon completion of an online course, students may be enrolled in an additional course.

iv. Registered home education students that meet Hernando *e*School's course enrollment criteria may take a partial or full schedule with Hernando *e*School in accordance with Florida Statute § 1002.37 and 1002.41. The Home Education Office must provide verification of active status and compliance for all registered home education students who enroll in online courses as outlined in the District's Florida Virtual (FLVS) agreement.

v. All students, including home education students, enrolled in a course with an End of Course (EOC) requirement must participate in the administration for a final grade to be issued. The law prohibits any individual from knowingly and willfully taking an online course or examination on behalf of another person for compensation. Any individual that violates this provision commits a misdemeanor of the second degree. Students will sit for the statewide assessment that closest aligns with the near completion (at or about 80% complete) of their course.

**Note:** Students entering the ninth grade in 2011-2012 and thereafter are required to take at least one **ENTIRE** (semester or yearlong) online course in order to meet high school graduation requirements (Florida Statute § 1003.4282). The requirement does not apply to a student on the 18 credit Standard Diploma option or an out-of-state transfer student who has one (1) academic year or less remaining in high school (Florida Statute § 1003.4282, Florida Statute § 1002.3105). The statute also provides for other options to meet the online course requirement. Refer to the Promotion/Graduation Requirement section.

## D. ACADEMIC SUPPORT

Each student's progression from one grade to another is determined, in part, by satisfactory performance in English Language Arts, Science, Social Studies, and Mathematics. All students in grades K-~~8~~ 5 and students in intensive math and reading courses in grades 6-8 will be administered the iReady Diagnostic Assessment two to three times per year in Mathematics and ELA. This progress monitoring data will be used to determine the student's instructional level. A student who does not meet district performance standards, or who scores below achievement Level 3 on the English Language Arts (ELA) FSA and/or, the math FSA must receive remediation and have a progress monitoring plan. The plan may be either a federally required student plan such as IEP, a school wide system of progress monitoring for all students or an individualized progress monitoring plan. The specific diagnosed academic needs to be remediated must be identified and strategies must be put in place to meet the student's needs. Monitoring and re-evaluation activities must be employed and will be overseen by the MTSS Team. The team is comprised of the principal, school counselor, teacher and other school and district officials. (Florida Statute § 1008.25).

When an ESE student is determined to be performing below grade level in language arts, mathematics, and/or science, the IEP Team may be convened to review the IEP. The student's IEP must address all of the student's educational needs including the student's below grade level performance. The IEP Team may consider a Progress Monitoring Plan to address the student's educational need in language arts, mathematics, and/or science

At the elementary level, the academic support plan must emphasize reading proficiency in kindergarten through grade 3 and provide targeted instructional support for students with identified deficiencies in Language Arts, mathematics, science, and social studies. The results of evaluations used to monitor a student's progress in grades K-12 must be provided to the student's teacher in a timely manner and as otherwise required by law. In addition, evaluation results must be provided to the student's parent in a timely manner. When available, instructional personnel must be provided with information on student achievement of standards and benchmarks in order to improve instruction. In accordance with Florida Statute § 1008.25(3)(a)(b), remedial and supplemental (academic) instructional resources must be allocated to students in the following priority:

- students who are deficient in reading in kindergarten through 3rd grade; and
- students who fail to meet performance levels required for promotion.

F.A.S.T. Star Early Literacy will be used to identify kindergarten students who do not meet readiness expectations. Specific strategies will be identified to address the developmental needs of each student with indicated weaknesses.

1. <u>K-5 Reading Remediation</u> - Any elementary student who exhibits a substantial deficiency in reading based upon locally determined or statewide assessments or through teacher observations, must be given intensive reading instruction, immediately following the identification of the reading deficiency. F.S. 1008.25(5)(a)

   Students who exhibit a substantial deficiency in reading must be provided with additional diagnostic assessments to determine the nature of the student's difficulty, the areas of academic need, and strategies for appropriate intervention and instruction. Schools must progress monitor students with a reading deficiency a minimum of three (3) times per year. This includes a baseline, midyear, and an end of the year assessment.

Any elementary student who exhibits a substantial deficiency in reading based upon screening, diagnostic, progress monitoring, or assessment data; statewide assessments; or teacher observations, must be provided intensive, explicit, systematic, and multisensory reading interventions immediately following the identification of a reading deficiency. Immediate intensive intervention (iii) must be provided three (3) times per week for all students who have been identified with a reading deficiency. This intervention must be in addition to or as an extension of the ninety (90) minute reading block in a smaller group size setting or one-on-one. Pursuant to Florida Board of Education Rule 6A-6.054(1)(b), the student must continue to be provided with intensive reading instruction until the reading deficiency is remedied.

2. K-3 Reading Deficiency and Parental Notification - Pursuant to Florida Statutes §§ 1002.20(11) and 1008.25(5)(c)1, the parent(s) of any Grade K-3 student who exhibits a deficiency in reading, must be **immediately notified in writing,** shall be consulted in the development of a plan, as described in s. 1008.25(4)(b), and shall be informed that the student will be given intensive reading instruction until the deficiency is corrected. **Principals will make such notification immediately following the administration of diagnostic assessments and/or quarterly reports indicating below level performance.** In addition to informing the parents that their child has been identified as having a substantial deficiency in reading (per Florida Statute § 1008.25(5)(c)), the following information must be provided:

   a. a description, understandable to the parent(s), of the exact nature of the difficulty in learning and lack of achievement in reading [Florida Statute § 1002.20(11)];
   b. a description of the proposed supplemental instructional services and supports that will be provided to the student that are designed to remediate the identified area of reading deficiency (Florida Statute § 1008.25(5)(c)3);
   c. a description of the current services that are provided to the student (Florida Statute § 1008.25(5)(c)2);
   d. the District's specific criteria and policies for midyear promotion, which means promotion at any time during the year of retention once the student has demonstrated ability to read on grade level [Florida Statute § 1008.25(5)(c)8];
   e. strategies for parent(s) to use in helping their child succeed in reading proficiency [Florida Statute §1008.25(5)(c)5];
   f. the District's specific criteria and policies for a portfolio and the evidence required for a student to demonstrate mastery of Florida's academic standards for English Language Arts;
   g. that if the child's reading deficiency if not remediated by the end of Grade 3, the child must be retained unless he or she is exempt from mandatory retention for good cause;
   h. that the statewide, standardized English Language Arts assessment is not the sole determiner of promotion and that additional evaluation, portfolio reviews, and assessments are available to the child to assist parents and the school district in knowing when a child is reading at or above grade level and reading for promotion; and
   **i. the district's specific criteria and policies for a portfolio and evidence required for a student to demonstrate mastery of Florida's academic standards for English Language Arts. A parent of a 3rd Grade student who is identified anytime during the year as being at risk of retention may request that the school immediately begin collecting evidence for a portfolio.** [Florida Statute §1008.25(5)(c)7]

3. Intensive Instruction Services for Retained Grade 3 Students

Grade 3 students retained for reading must be provided with intensive instructional services and supports that include intensive interventions in the areas of reading deficiency. The specific areas of reading must be identified using a valid and reliable diagnostic assessment. This intensive intervention must include effective instructional strategies, a minimum of 90 minutes of daily uninterrupted reading instruction, an additional 30 minutes of—daily intensive immediate intervention, the opportunity to participate in the District's *3rd-Grade Summer Reading Camp*, and appropriate teaching methodologies necessary to assist–those students in becoming successful readers, able to read at or above grade level, and be ready for promotion to the next grade. [Florida Statute § 1008.25(7)(a)(b)1) ]

**Retained third grade students, including students participating in the school district's summer reading camp will be provided with a highly effective teacher as determined by the teacher's performance evaluation (F.S. 1012.34), and beginning July 1, 2021, the teacher must also be certified or endorsed in reading (F.S. 1008.25(7)(b)(3)).**

Other strategies prescribed by the District may include but not be limited to the following:

- small group instruction;
- integration of science and social studies content within the 90-minute block;
- reduced teacher-student ratios;
- more frequent progress monitoring;
- tutoring or mentoring;
- extended school day, week, or year.

**F.S.1008.25(7)(b)(4)(a-e) requires each school to establish, when applicable, an intensive reading acceleration course (IAC) for any student retained in third grade who was previously retained in kindergarten, grade 1, or grade 2.** The intensive reading acceleration course must provide the following:

a) Reduced teacher-student ratios,
b) Uninterrupted reading instruction for the majority of student contact time each day and opportunities to master fourth grade standards adopted by the State Board of Education in other core subject areas through content-rich texts.
c) Small group instruction
d) The use of explicit, systematic, and multisensory reading interventions, including intensive language, phonics, and vocabulary instruction, and use of a speech-language therapist if necessary, that have proven results in accelerating student reading achievement within the same school year.
e) A read-at-home plan.

Grade 3 students retained for reading must have a highly effective teacher as determined by the teacher's performance evaluation. [Florida Statute § 1012.34] **Beginning July 1st, 2021, the teacher must be reading certified or endorsed. [Florida Statute § 1008.25(7)(b)(3)]**

4. K-5 Writing Remediation - Students in Grades K-5 who exhibit a substantial deficiency in writing based upon locally determined or statewide assessments or through teacher observations, must receive remediation in one of the following ways:

- small group instruction, based on identified student needs; and/or
- one-on-one instruction, based on identified student needs

5. K-5 Mathematics Remediation - Students in Grades K-5 who are identified as being considerably or substantially below grade level in Kindergarten through Grade 2, or Level 1 or Level 2 in Grades 3-5, must receive remediation in one of the following ways:
    1. remediation in a before or after school tutorial program;
    2. small group instruction, based on documented student deficiencies;
    3. one-on-one instruction, based on documented student deficiencies; and/or
    4. computer software programs that work on fluency in basic skills (when appropriate).

6. Scheduling – Extra instructional time programs may be designed to provide remedial instruction for students. This may include Saturday classes, transitional, after school programs, summer programs or additional instructional time during the school day. As authorized by Florida Statute § 1008.22, the district provides academic support in English Language Arts and mathematics for those students identified as having deficiencies in content knowledge and skills based on teacher/principal recommendation, norm-referenced tests, Florida Standards Assessment (FSA)**/Florida Assessment of Student Thinking (F.A.S.T.)** for English Language Arts (ELA) and Mathematics, and school-selected ELA and mathematics tests. Student placement will be as follows:

| Intensive Instruction Scheduling | |
|---|---|
| English Language Arts | All students scoring at Level 1-2 |
| | All students scoring a Level 1 or 2 must be placed with a teacher who is reading certified or endorsed. |
| Mathematics | All students scoring at Level 1 |
| | Students scoring at Level 2 may receive academic support in the content area classrooms |

7. Curriculum - The district provides schools with research-based curriculum for intensive instruction in print and digital form. All students in intensive classrooms will utilize the district-wide adopted intensive English Language Arts and Mathematics curriculum to provide direct and explicit instruction by trained teachers.

8. Progress Monitoring - Schools will engage in a systematic review of multiple data points to make data-driven instructional decisions that answer such questions as “what do we see?” or “now what do we do?” Such data points may include but are not limited to: mid-quarter and quarterly classroom grades, common formative and quarterly assessments, and pre-/post-assessment embedded into the intervention curriculum.

9. Progress Monitoring Plan - Academic support shall be provided through the implementation of an individual Progress Monitoring Plan (PMP) developed in consultation with parent(s)/guardian(s). The plan is intended to provide the school district and the school with flexibility in meeting the academic needs of the student. A student who is not meeting the school district or state’s requirements for proficiency shall be covered by one of the following Individual Student Plans:
    a. A federally-required student plan such as Individualized Education Plan (IEP), Section 504, ELL Plan
    b. A school-wide system of progress monitoring for all students, or
    c. An individualized Progress Monitoring Plan

**See Appendix C for more detail.**

Each plan **must** outline a strategic or intensive academic support program in the area(s) of weakness designed to assist the student in meeting state and/or district expectations for proficiency. It is the responsibility of the teacher and the principal to ensure that the PMP is substantive, activities and resources are research-based, and that the outlined instructional and support services are provided. Listed below are the steps for developing and implementing the PMP in consultation with the student's parent (Florida Statute § 1008.25):

**Step 1** MTSS problem solving and academic support will occur as soon as possible after a student has been identified as needing academic support beyond the core instruction. Parents should be involved throughout the tiered levels of support to remain informed and provide input. If the student identification occurs during the fourth marking period, the MTSS problem solving process will begin and interventions will be put in place and continued the following school year.

**Step 2:** Additional diagnostic assessments to determine the nature of the student's difficulty, areas of academic need, and strategies for appropriate intervention. Diagnostic assessments may include teacher assessment, placement tests and /or diagnostic software results.

**Step 3:** Data from the additional assessments are to be used to formulate the student's PMP. The PMP should clearly identify:

- the specifically diagnosed identified problem --either academic/behavior
- the scientific, research-based intervention to be implemented
- how, when, how often, by whom, and how long strategic or intensive instruction is to be provided, and
- the monitoring and reevaluation activities to be implemented

**Step 4:** At the conclusion of the school year, appropriate teacher(s) of the student on a PMP are to make recommendations regarding the student's educational program for the following year.

**Note:** The PMP must be in place and implementation begun for students including those who are transferred into the school district within 45 calendar days of being identified as needing academic support.

## E. ACADEMIC SUPPORT PROGRAMS

1. Extended School Year (ESY) Program

a. English Language Learners (ELLs) - The purpose of Extended School Year (ESY) services for English Language Learners (ELL) is to provide beginning and some intermediate English speakers with the opportunity to develop their oral language. This is accomplished through content related instruction in a non-threatening environment that promotes the use of oral English. In order to be eligible for ESY, placement on the student's individual ELL Plan must show that additional English oral language development is needed.

b. ESE-Eligible Students -- Extended School Year (ESY) services means specially designed instruction and related services that are provided to an ESE-eligible student beyond the normal school year of the School District, in accordance with the student's IEP. ESY services must meet state educational standards. ESY services are always at no cost to the parent.
At least annually, an IEP Team for each ESE-eligible student must consider whether ESY services are necessary for the provision of a Free Appropriate Public Education (FAPE) to the student. ESY services must be provided if a student's IEP team determines, on an individual basis, that

the services are necessary for the provision of FAPE to the student.

The School District may not limit ESY to particular categories of disability or unilaterally limit the type, amount, or duration of those services [State Board of Education Rule 6A- 6.03028(3)(g) (11)].

2. Intensive Camp Program - Intensive Program or "Boot Camps" are designed to provide students who did not meet the satisfactory level on the ELA and/or Algebra 1 statewide assessments additional practice to improve proficiency and success on the next administration of the assessment. Students may participate in the district and/or school sponsored after school and/or summer intensive programs to work on necessary skills and problematic areas prior to re-taking the statewide assessment.

3. Summer School (seniors) - A student must successfully complete coursework to earn the required 18 or 24 high school credits, have a 2.0 GPA, and meet all state assessment requirements to earn a standard high school diploma. The purpose of the extended summer school for grade 12 is to provide the student with the opportunity to master the essential elements of incomplete/failed courses (maximum of two courses) and to ensure on-time graduation. The student may exit upon completing the required coursework.

## F. ALTERNATIVE PROGRAMS

Alternative Education program refers to programs or services designed to meet the needs of students who may otherwise be unsuccessful in traditional environments and provide multiple paths to graduation. The School District provides academic support to students identified as not meeting district-established performance standards and the specified performance levels as measured by district indicators and state assessments. All students not meeting performance standards are eligible for these programs.

1. Adult High School – Adult High School classes are available for students who were close to finishing their high school diploma prior to leaving their secondary education. Students will have an opportunity to earn a high school diploma once all graduation requirements are completed. Call to schedule an appointment through the Adult High School Counselor. The cost is $30.00 per term for AHS.

2. Co-enrolled – Currently enrolled students who are behind in credits needed for graduation may participate. Registration occurs through high school guidance office and students will be accepted based off seats available and students' grade level for priority. (Seniors and Juniors will have priority)

3. Discovery Academy - Students in grades 4-12 who are significantly behind their cohort group may be referred by the principal or principal's designee for placement. The Alternative Program Team will review the student's data and recommend placement. The data may include but is not limited to: academic history, attendance, and previous retentions. Utilizing a combination of direct instruction and computer based instruction, students would be given an opportunity to accelerate learning, enabling them to reach the level of their peers. Students completing the requirements will be allowed to enroll at the zoned high school.
4. Endeavor Academy - Students who have **committed expellable** offenses in grades 6-12 may be referred by their principal or the principal's designee for placement in an alternative education through the pre-expulsion hearing process.

5. PACE Center for Girls – A comprehensive education and therapeutic prevention and intervention services for troubled eligible adolescent girls in grades 6-12. Students are generally referred by their counselor by completing and submitting a referral form to the district office.

6. Pregnant and parenting students enrolled in HCSD who are working towards the completion of high school are eligible to participate in the Teenage Parenting Program (TAPP). The decision to attend the TAPP is voluntary; and the option to decline services is provided by the TAPP social worker. Coordination of health, social services, parent education, transportation, and childcare are ancillary service components of teenage parent program.

   TAPP students must successfully complete at least one (credit bearing) pregnancy and/or parenting courses earning a grade of "C" or better. TAPP students are offered non-credit bearing courses tailored to their individual pregnancy or parenting related needs. On-site childcare, licensed by the Department of Children & Families, is available for the children of TAPP students at the districts' designated sites.

   Pregnant and parenting students in HCSD will continue to benefit from existing school-based services provided to all students such as, crisis and academic support not related to pregnancy/parenting through the same system of delivery as their non-pregnant or parenting peers. High school students enrolled in the program will receive their high school diploma if all graduation requirements are met. Exit interviews with TAPP students who dropout or withdraw to attend other programs must include TAPP representation.

   TAPP participants and completers are expected to follow all school and district policies and procedures. To learn more about the program, contact the Student Services Dept – Teenage Parenting Program Social Worker.

## G. HOMEWORK

Homework is an important tool used to ensure the student's readiness for each day's lesson in school. Research shows that homework is a proven benefit to the student's academic achievement when it enhances the classroom curriculum and encourages creativity and discovery. Homework assignments must have a real purpose, and students should receive **feedback** on assignments prior to assessment on the content. Teachers, students, and parents must work as a team for homework to be an effective part of instruction.

Homework assignments should be given within established homework guidelines in compliance with School Board policy 2330. Refer to the grading procedures section for homework weighting percentages. In addition:

- Students are accountable for homework assignments.
- Homework assignments must be based on Florida Standards and grade level benchmarks and must be directly related to the classroom instruction.
- Homework should be assigned to provide time for practice and reinforce lesson objectives.

## H. MAKING UP WORK

A student shall be given the opportunity to make up work within two class meeting days per absence upon their return. Excused Absence work will receive full credit. Unexcused absence work **will receive**

**full credit**, **up to 5 days per semester. Out of school suspension is considered an unexcused absence.** However, the make-up work must be made up within two days of the when unexcused absence occurred. Also, the make-up rule does not apply when the work was assigned ***prior*** to the student's absence. **In such cases the test(s), project(s), etc. must be turned in immediately to the teacher when the student arrives on campus unless an extension of the time has been approved by the teacher or the principal due to extenuating circumstances.**

**If the work is not made up within the time period granted, all zeroes will remain. If a student fails as a result of incomplete work, the report card shall reflect that the grade is based on incomplete work.**

## I. REPORTING STUDENT PROGRESS

Parent(s)/guardian(s) and students **shall** receive accurate and timely information regarding academic progress and the School District's promotion requirements.

1. All notifications to parent(s)/guardian(s) of English Language Learners **shall** be made in their home/native language whenever feasible.
2. Parent(s)/guardian(s) should contact the school to request a conference. Teachers may schedule a conference when needed to review student performance.
3. Parent(s)/guardian(s) of a student who is in danger of failing a course, not meeting the 2.0 cumulative grade point average or not meeting promotion/graduation requirements **must** be notified in writing. This notification shall include an explanation of the options to assist the student in meeting the grade point average (e.g., forgiveness rule, summer session, counseling, tutoring, grade recovery, and study skills courses).
4. A report card is issued to each student at the end of each nine-week marking period and serves as a written notification of the student's progress. The student's final report card for the school year will indicate end-of-the year status regarding performance or non-performance at grade-level, acceptable or unacceptable behavior, attendance, and promotion [Florida Statute § 1003.33 (2)].
5. Report cards will be sent home within ten school days after the end of the first, second and third nine-week grading periods. The report card for the fourth nine weeks grading period will be available for pick up at each school. **Please note that student grades are available on Skyward.** This is not to prevent a teacher from notifying a parent/guardian more frequently if a problem is apparent.
6. The virtual school student's grades are maintained and updated in the parent and student learning management system. The parent has complete access to review and respond regarding student progress through continuous access to the student's academic performance in course work and time on work (attendance). Final course grade will be recorded in the student's academic history file.
7. High school certified counselors will initiate credit checks, at least annually, to inform students of their needed credits for graduation. In addition, it shall be the responsibility of students to monitor their progress and to complete all requirements for graduation. Graduation requirements and a checklist of completed requirements are available on Skyward.

## J. GRADING SYSTEM

Grades provide students with feedback on their own learning, clarifies for them what they understand, what they don't understand, and where they can improve. Grades also provide information that can inform future teaching decisions. Therefore, it is important that grades accurately reflect the quality of student work. The grading system and interpretation of letter grades must comply with the state approved grading scale. For letter grades, an average of .50 or higher **must** be rounded up (i.e., 79.50

becomes a “B”, while 79.49 is a “C”). The grading system and interpretation of letter grades for all grade levels shall be as follows:

| Letter Grade | Percent Range | Point Value | Description (Florida Statute § 1003.437) |
|---|---|---|---|
| A | 90-100 | 4 | Outstanding Progress |
| B | 80-89 | 3 | Above Average Progress |
| C | 70-79 | 2 | Average Progress |
| D | 60-69 | 1 | Lowest Acceptable Progress |
| F | 0-59 | 0 | Failure |
| S | N/A | N/A | Satisfactory |
| N | N/A | N/A | Needs Improvement |
| U | N/A | N/A | Unsatisfactory |
| P | N/A | N/A | Applies to transfer credits |
| T | N/A | N/A | Passed Exam (Applicable only to AP, EOC and CLEP) |
| SB | N/A | N/A | Used to award credits for passing score on approved world language test |

A student must be enrolled at least 10 days during a grading period to receive a report card grade. The report card grade for a student transferring into the Hernando County School District during the last 10 days of the marking period will be calculated as follows:

a. Students with transcripts – the report card will reflect the transfer grade. The following scores will be entered for any student transferring with an S, N, U (S = 85, N = 65, U = 55)
b. Students without a transcript – the report will reflect the grades earned in the classroom. In the event the student does not demonstrate proficiency, he/she may participate in the district’s course/credit recovery program.

To allow for developmental growth, grades for kindergarten should not be cumulative (averaged). The report card grade must be an indication of the student’s current demonstrated performance on the Grade Level standards that have been taught. In addition, the terms satisfactory (S), needs improvement (N) or unsatisfactory (U) will be used to describe student performance in some areas. This grade scale will be used in indicated areas:

| | |
|---|---|
| • All subject in kindergarten<br>• Science in grades K-2<br>• Attendance in grades K-5 | • Fine Arts in grades K-5<br>• Physical Education in grades K-5<br>• Social Studies in grades K-3 |

**Fine Arts / Physical Education**

Students are marked for effort and participation in art, music and physical education classes. As per Florida Statute §1003.455 the school shall provide 150 minutes of physical education each week for students in kindergarten through grade 5. The physical education requirement may be waived for a student who requires remediation.

1. Student Conduct [Florida Statute § 1003.33(1) (b)] - Student conduct codes are separate from the grade earned for the marking period. The conduct codes reflect the student's overall conduct in all class activities and cannot be cause for lowering an academic grade.

2. Attendance (Florida Statute § 1003.33) - Attendance and academic performance shall be reported separately on student report cards. Students cannot be exempted from state academic performance requirements based on policies or practices designed to encourage student attendance.

3. Course Weight (High School) [Florida Statute § 1007.272(18); Florida Statute §1007.271 (16)] - Courses that are **un-weighted** have a point value ranging from 0-4. Courses that are weighted have an added point value of .5-1.0. Un-weighted courses can be used to satisfy graduation requirements as well as admission requirements for the state university system.
   The **weighted grade** point average will be used to determine the student's ranking in class and the Valedictorian and Salutatorian. Parent(s)/guardian(s) should be aware that the weighted grade point average might not necessarily increase a student's chances for scholarships or admission to in-state or out-of-state colleges or universities.
   **The following courses shall be assigned an additional .5 weight value:**
   i. Honors courses
   ii. Advanced/Pre-AICE/Pre-IB/Pre-AP level 3 core academic courses including World Language courses that comply with the Bright Futures Scholarship and university admission guidelines
   iii. Level 3 CTE courses that lead to an industry certification (SB 850)

   The following courses shall be assigned an additional 1.0 weighted value:
   **Advanced International Certificate of Education (AICE):** The Cambridge Advanced International Certificate of Education (AICE) courses offered will be assigned an additional 1.0 weight value.

   **Advanced Placement (AP):** The Advanced Placement courses offered will be assigned an additional 1.0 **weight** value. A student who does not participate in the administration of the AP exam will not receive the additional 1.0 weight. Current Florida Virtual School policy requires all FLVS and franchise (Hernando *e*School) AP students to take the AP exam in order to receive AP credit for the course. Students enrolled in AP courses must be prepared to take the exam, which requires students to complete all assignments prior to the exam. **Grades for completed FLVS/Hernando *e*School AP courses are not issued until the exam has been completed.** Students must take the Advanced Placement Exam to receive Advanced Placement credit. **Students who complete the course successfully but do not take the AP Exam will receive honors-level credit.** As AP courses are college-level classes, it is the final step in completing AP curriculum. If a qualifying score is received on the exam, participating colleges may offer credit or waive requirement for equivalent courses. **College course waivers resulting from AP scores do not revert back for additional high school credit. Only the post-secondary institution can issue the waiver.**

   **Dual Enrollment (DE):** The dual enrollment courses offered through PHSC or through any postsecondary institution with which the District has an articulation agreement, whether taken on the college campus or at the high school campus, will be assigned an additional 1.0 **weight** value (Florida Statute § 1007.271). Students not properly enrolled in a dual enrollment course shall not receive college credit or the additional 1.0 **weight** value. Students are strongly encouraged to speak with their Certified School Counselor about dual enrollment courses. Refer to the Dual Enrollment Articulation Agreement and handbook for additional information.

**International Baccalaureate (IB):** The International Baccalaureate courses offered will be assigned an additional 1.0 weight value.

Note: Credit earned for Advanced International Certificate of Education, Advanced Placement, Dual Enrollment and International Baccalaureate courses via CLEP, P/F and S/U courses are not included in the calculation of the student's GPA. These earned credits do not receive weighted value (quality points).

4. Grading Procedures
   a. Grades are based on the quality of student performance relative to expected levels of achievement of the Next Generation Sunshine State/B.E.S.T. Standards, the course frameworks, the course syllabus approved by the principal or principal's designee, and will conform to adopted departmental grading weights.
   b. Quality of work will be assessed by multiple measures including, but not limited to, the following:
      i. teacher observations (oral presentations or reports, speeches, recitations, impromptu speaking, student participation, laboratory practices and demonstrations);
      ii. classroom assignments (paper and pencil assignments; reports, term or research papers, models, projects, exhibits, posters, and computer programs);
      iii. homework (School Board Policy 8420);
      iv. examinations (paper and pencil tests including: essay; multiple choice and completion; oral tests; and skill tests requiring demonstration); and
      v. alternate methods (Edgenuity or portfolios and performance assessments) and services
      [Florida Statute § 1003.33 (1) (a)]
   c. **A minimum of three (3) grades per weighted category for the marking period and a minimum of twelve (12) grades per marking period**.
   d. **A sufficient number of grades in each weighted category will be issued at both progress report and end of term. Every effort should be made to ensure the grades represent proficiency/mastery of the standards taught in the marking period. The report card effort code will provide additional information regarding the student's academic effort from progress report to end of the marking period.**
   e. Grade(s) will be input weekly.
   f. A recorded grade may **NOT** be changed after report cards are printed except by the following procedures:
      i. The change is initiated by the teacher/department chair and approved by the principal or principal's designee.
      ii. The required Grade Change must be submitted through Skyward and approved by the Principal.
   e. Students enrolled in Exceptional Student Education (ESE) program(s) **must** have the opportunity to earn grades that are equivalent to the grades earned by general education students. No student may be denied the opportunity to earn above-average grades because of placement in an ESE program or due to the accommodations that have been deemed appropriate for use with his/her instructional setting(s). ESE students with disabilities **must** be graded on the basis of their performance.
   f. Alternate assessments, including performance assessments, may be used to document progress for the ESE student with a disability. Criteria and evaluation procedures will be

identified and discussed with the student and the parent(s)/guardian(s) upon entry to the program and/or at each annual review.

g. The grade of ***P*** (Pass) is used when validating/granting transfer credit for coursework when an official transcript or grades that equate to those used in Hernando County cannot be obtained. It is also used when P is specified on an official transcript. A grade of ***P*** is a transcript grade only, not a report card grade. It results in credit for coursework, but does not affect the grade point average (GPA).

h. Transfer grades received as letter grades and for which numerical grades were not available, will be computed by using the middle scale (A=95%, B=85%, C=75%, D=65%, F=55%) of the grading system used in Hernando County Schools. The transfer student is also exempt from all assignments prior to their enrollment in the school/class. This process must be completed for every prior marking period so that there is an accurate end of year cumulative grade.

For transfers out of state not awarding high school credit because their semester has not ended, after our second semester has begun:

After the conclusion Semester 1 and before the conclusion of semester 1 at the previous school and that school is not awarding semester 1 credits, the following will occur:

- Counselors will record the semester 1 withdrawal grades on the transcript analysis form.
- Counselors will make a comment on this form that states *"the previous school did not award semester 1 credit due to withdrawal date".*

then

- **If the student is enrolled in semester 2 of the same class**:
- **Data Entry will** manually enter the transfer grades into the active course's grade book.
- The teacher will get a Skyward notification of the transfer grade.

i. All grades posted to the gradebook must have a numeric value.

5. Grading Weights and Categories – The following weighted categories are for the purposes of ensuring:

a) Fair and consistent treatment of students across all classrooms,
b) Consistency in grading as students transfer between classrooms and schools,
c) Objectivity in grading,
d) Emphasis on activities that reflect what the student can or cannot do based on the Florida Standards, and
e) Reliability of the data when making correlations between course grades, benchmark and statewide assessments, and promotion/retention decisions.

In addition, the categories represent a collection of the different activities and skills that students may engage in a classroom and that teachers view critical to the student's success in the course. The sum total of these weights will represent the course average prior to the calculation of the nine weeks grade.

| Elementary Grading | | | |
|---|---|---|---|
| **English Language Arts** | **Mathematics** | **Science** | **Social Studies** |
| Summative Assessments 40% (Cold read text set assessments, selection tests) | Summative Assesments 40% (teacher tests, projects, etc.) | Summative Assesments 40% (Performance Tasks, tests, FSSA reading tests, quizzes, essays, etc.) | Summative Assessments 40% (Chapter/unit test, writing task) |
| Extension Activities 30% (short/extended responses, paragraph writing, graphic organizers, text based essay writing) | Extension Activities 30% (quizzes, written responses, assignments etc.) | Extension Activities 30% (Reading content based activities, research, labs, notebooks/journals,written response, etc.) | Extension Activities 30% (Projects, writing in response to SS ELS texts, group activities) |
| Classwork 20% (Responses to reading, graphic organizers(reading), McGraw Hill Wonders curriculum) | Classwork 20% (journals, projects, group work, etc.) | Classwork 20% (home projects, science fair, study guides, data communication, group projects, etc.) | Classwork 30% (Newspaper activities, think and review questions, crossword/vocabulary) |
| Other 10% (Encoding(spelling/dictation), grammar, projects, homework) | Other 10% (homework, centers, etc.) | Other 10% (homework, centers, etc.) | |

**S = 70% - 100%** **N = 60% - 69%** **U = 0% - 59%**

| Middle School Grading | | | |
|---|---|---|---|
| **English Language Arts** | **Mathematics** | **Science** | **Social Studies** |
| Summative Assessments 40% (Unit Reading assessments, novel assessments, final draft essays, final projects) | Summative Assessments 40% (unit/chapter test, unit projects) | Summative Assessments 40% (test, major projects, performance based test) | Summative Assessments 40% (chapter and unit assessments) |
| Extension Activities 30% (quizzes, solo activities, writing process pieces(planning, outline, draft, edit, revise), group activities, projects) | Extension Activities 30% (quizzes, small projects, notebook checks for understanding) | Extension Activities 30% (quizzes, checks for understanding, for progress monitoring, etc.) | Extension Activities 30% (projects, essays, presentations, skits, journals, DBQs, Quarter Exams for progress monitoring, etc.) |
| Classwork 20% (Amplify Curriculum, journals, novel activities) | Classwork 20% (Do Now, bell work, journal, ticket outs, checks for understanding) | Classwork 20% (Minor projects, labs, notebook, Do Now, bell ringers) | Classwork 20% (quizzes, tickets-out the door, Do Now, bell work, notebook, etc.) |
| Other 10% (Do now/bell work, grammar skills) | Other 10% (homework, centers, etc.) | Other 10% (homework, centers, etc.) | Other 10% (homework, centers, etc.) |

| High School Grading | | | | |
|---|---|---|---|---|
| **English Language Arts** | **Mathematics** | **Science** | **Social Studies** | **Pre-AP** |
| Summative Assessments 40% (tests, final drafts, presentations, etc.) | Summative Assessments 40% (unit/chapter test, unit projects) | Summative Assessments 40% (tests, major projects, Performance based Tasks) | Summative Assessments 40% (chapter and unit assessments) | Summative Assessments 40% (Performance Tasks. Tests, essays, teacher created unit assessments, etc.) |
| Extension Activities 30% (Close reads, group work, draft writing, paragraph/short response, quizzes) | Extension Activities 30% (quizzes, small projects, notebook, checks for understanding, Quarter Exams for non-AGA courses, etc. ) | Extension Activities 30% (quizzes, do now, bell ringers, Quarter Exams, etc.) | Extension Activities 30% (projects, essays, presentations, skits, journals, DBQs, Quarter Exams, etc.) | Extension Activities 30% (Learning checkpoints, quizzes, projects, etc.) |
| Classwork 20% (bell work, think questions, graphic organizers, notes) | Classwork 20% (do now, bell work, journal, ticket outs, checks for understanding) | Classwork 20% (minor projects, labs, notebooks,) | Classwork 20% (Quizzes, tickets-out the door, do now/bell work, notebook, etc.) | Classwork 20% (CW, minor projects, checks for understanding, etc.) |
| Other 10% (grammar, vocabulary, root words, tickets out the door) | Other 10% (homework, centers, etc.) | Other 10% (homework, centers, etc.) | Other 10% (homework, centers, etc.) | Other 10% (homework, centers, etc.) |

| Intensive/Remedial Coursework | |
|---|---|
| **Intensive Reading (Iready)– Middle School** | **Mathematics – Middle School** |
| Classwork 40% (Centers, whole group instruction) | Assessments 50% (on grade level assessments) |
| Assessment 25% ( Tests, quizzes) | Classwork 50% (skill center and whole group activity tasks) |
| iReady Lessons 25% (Instructional path lesson grades or teacher assigned lessons) | |
| iReady Computer Center 10% (iReady lesson target) | |
| **No homework or Nine Week Exam will be assigned for Middle Grades Intensive Courses** | |
| **Intensive Reading (Achieve 3000) – High School** | |
| Summative Assessments 40% (Achieve online activities, tests) | |
| Classwork 35% (stretch article, close reads, group work, paragraph/short response, quizzes) | |
| Foundational 25% (bell work, graphic organizers, grammar, vocabulary, root words, logs) | |
| **No homework or Nine Week Exam will be assigned** | |

**The grading weights and categories for courses not listed above will be decided by the school administration and teachers of those courses. Teachers of these courses must follow grading procedures listed on page 45 under Grading Procedures.**

**Quarter Exams will still be used in certain courses for progress monitoring. Quarter Exams are no longer a stand-alone grade category.**

**Quarter Exams may be exempt if student meets requirements listed on forms. Teachers do not have to allow students to exempt their quarter exams. State testing and district required progress monitoring assessments may not be exempt. 4th Quarter exams may not be exempt.**

6. Calculating Report Card Grades

a. **Nine weeks** grades will be calculated for all four quarters at the school level based on the following criteria:

| Course Average | Nine Weeks Grade |
|---|---|
| 100%<br>(100% of the average of all grading categories) | |

**Note:** Intensive Mathematics and Reading, and Credit Recovery courses are exempt from nine weeks exams. Courses exempt from a fourth (4th) quarter exam are the following: (a) Courses with a Florida Standards Assessment FSA/EOC/F.A.S.T. (b) Advanced Placement (c) Cambridge Advanced International Certificate of Education, (d) Career Technical with a designated industry certification (e) International Baccalaureate (f) Developmental Language Arts Through ESOL(DLA-R/English Language Development).

b. **Semester** grades will be calculated at the high school school level based on the following criteria:

| Nine Weeks | + | Nine Weeks | Semester Grade |
|---|---|---|---|
| 50% | + | 50% | |

**Example:** 1st Nine weeks grade: 82 x .50 = 41
2nd Nine weeks grade: 77 x .50 = 38.5

| Nine Weeks | + | Nine Weeks | Semester Grade |
|---|---|---|---|
| 41 | + | 38.5 | (80) |

c. **Final** course grade will be programmatically calculated at the district level based on the following criteria:

i. **Courses with a Statewide End of Courses (EOC) assessment and a mandated 30% calculation** (Algebra 1, Geometry, US History, Biology, and Civics)

| Semester 1 Grade | + | Semester 2 Grade | + | EOC | = | Final Course Grade |
|---|---|---|---|---|---|---|
| 35% | + | 35% | + | 30% | = | |

**Example:** Semester 1 grade: 80 x .35 = 28
Semester 2 grade: 78 x .35 = 27.3
EOC: 80 (conversion scale) x .30 = 24

| Semester 1 Grade | + | Semester 2 Grade | + | EOC | = | Final Course Grade |
|---|---|---|---|---|---|---|
| 28 | + | 27.3 | + | 24 | = | (79) |

**Courses with a Statewide End of Courses (EOC) assessment and student has ESE waiver for 30% grade of EOC** (Algebra 1, Geometry, US History, Biology, and Civics)

| Semester 1 Grade | + | Semester 2 Grade | = | Final Course Grade |
|---|---|---|---|---|
| 50% | + | 50% | = | |

**Note:**

**[1] The lowest local conversion score will be used for a student who participated in the statewide assessment with a mandated 30% calculation and whose score is not yet available but needed to make graduation decisions for seniors. A grade adjustment will be made once the school receives the score.**
**[2] A student who does not participate in the statewide assessment for a course with a 30% calculation will receive an incomplete course grade. A grade adjustment will be made once the school receives the score.**
**[3] A student who commits an infraction that results in a test invalidation will receive an incomplete course grade and will be required to retake the assessment during the next administration of the assessment.**
**[4] A student who takes EOC courses through FLVS will not earn credit until the student has taken the EOC.**

d. **Conversion Table** – The fourth nine weeks grade for Career and Technical Education courses with a CAPE industry certification exam will have the following grade calculation.

| Industry Certification (IC) | | |
|---|---|---|
| Pass = 100% | Fail = 69% | Refusal = 0% |

**Example:** Course Average: 80 x .90 = 72
PERT or IC Exam grade: 79 x .10 = 7.9

| Course Average | + | PERT or IC | = | Nine Weeks Grade |
|---|---|---|---|---|
| 72 | + | 7.9 | = | (80) |

7. Examinations - Exams will be administered during the last week of the marking period unless justified and approved by the principal or principal's designee. Early final examinations may be administered to students under the following provisions:
   i. Early induction into the U.S. military services
   ii. Early entrance as a student into a summer session at an institution of higher learning
   iii. Transfer of the place of employment of parent(s)/guardian(s) necessitating the family's moving to another location
   iv. Medical conditions or other reasons approved by the principal
   v. Early exams **will not** be granted for students taking vacations prior to the end of the marking period.
   vi. Make up exams will be administered for excused and 5 or less unexcused absences. Notification timeline for an excused absence applies.

## K. COURSE and CREDIT RECOVERY

All students will be provided continuous opportunities to achieve proficiency to meet course standards established by the State of Florida. Teachers are expected to use embedded support strategies to provide opportunities for students to demonstrate proficiency. Any grade change that impacts the student's academic transcript is to be completed by the teacher of record, the principal, or principal's designee and submitted through Skyward.

1. Grade Repair
   a. Elementary – When a student's academic performance on any grade level assessment falls below 60%, the classroom teacher may provide the needed re-teach and practice through appropriate instructional strategies and differentiated instruction. **The student may retest on that assessment, however, the assessment completed through grade repair can receive a maximum**

**grade of 70%.**

b. Middle and High School - Grade repair is a practice that may be offered to help a student earn a passing grade for failed assignments and/or assessments while enrolled in the course**. However, any assignments or assessments completed through grade repair can receive a maximum grade of 70%**. Any failing grade due to a Code of Conduct violation (i.e. cheating, plagiarism, etc) or failure to submit assigned work may not be repaired. Teachers may elect to use Edgenuity/Imagine Learning as a Grade Repair option.

2. Course Recovery

(Middle School) - Course recovery is a practice to help a middle grade student repair a failed quarterly or course grade on the report card, during the subsequent marking period, allowing for the student to get back on track for promotion.

a. Florida Standards Assessment (FSA)/State Science Assessment/Civics EOC: Students who meet satisfactory performance (Level 3 or higher) can recover a failed course based on demonstration of grade level skills as indicated by the statewide standardized assessment score. The student will receive a 60% as the final course grade.
b. Edgenuity/Imagine Learning Course Recovery: Students may be assigned specific quarter(s) of coursework to complete online.
    i. Students enrolled in course recovery must have previously attempted the corresponding course and earned a grade of "F". Students that have earned an "F" will be given priority placement in course/credit recovery courses.
    ii. The instruction may be prescriptive; therefore, the student may exit upon completing the required nine weeks, semester, or yearlong coursework.
    iii. Summative assessments are to be proctored at the school site by the Lab Facilitator (designated by the principal) who supervises and provides support in the credit recovery/online learning lab. The designated Lab Facilitator will be bound by the district test administration agreement.
    iv. Documented and appropriate district and state testing accommodations will be provided to eligible students.
    v. The new grade earned and any applicable state or district end of course assessment grade previously earned will be used to calculate the new final grade.
    vi. Grade changes must be completed through Skyward and approved by an administrator.

3. Credit Recovery (High School) - Credit recovery is a practice to help a high school student recover either the first half, second half, or both semesters of a credit bearing course for which averaging of the grades obtained in each half would not result in a passing grade (A-D). The student may recover the nine weeks, semester, or the entire yearlong course. The practice permits students to get back on track for graduation. Credit recovery can be completed during the school day or after hours (Co-enrollment Adult Education, Hernando *e*School, and/or credit recovery program) via technology enhanced curriculum or face to face instruction when available.

a. Specific credit recovery course numbers must be used when available.

Note: **(The National Collegiate Athletic Association (NCAA) consisting of Division I and II schools through which students receive athletic scholarships, do not recognize courses, credits, or grades that were earned based on less than the full completion of a semester course. Potential NCAA candidates cannot participate in credit recovery but must instead repeat the entire course.)**

b. Credit recovery courses are elective credit bearing courses with specific content requirements defined by Next Generation Sunshine State/Florida Standards.
c. Students enrolled in a credit recovery course must have previously attempted the corresponding course and earned a grade of D or F (Florida Statute § 1003.4282).
d. Credit recovery courses are not bound by Florida Statute § 1003.436 requiring 135 hours of bona fide instruction since the students have previously attempted completion of the corresponding course.
e. Summative assessments are to be proctored at the school site by the Lab Facilitator designated by the principal to supervise and provide support in the credit recovery/online learning lab. The designated Lab Facilitator will be bound by the district test administration agreement.
f. The new grade earned and any applicable state or district end of course assessment grade previously earned will be used to calculate the new final grade.
g. Documented and appropriate testing accommodations will be provided to eligible students.
h. Only quarter or semester grades are to be entered once a student completes all required coursework. Grade changes will be submitted through Skyward and approved by the Principal.

4. Grade Forgiveness [Florida Statute § 1003.4282 and Rule 6A-1.0955(3)] (High School Only) – Forgiveness policies for required courses shall be limited to replacing a grade of "D" or "F" with a grade of "C" or higher earned **subsequently** in the same or comparable course. Forgiveness policies for elective courses shall be limited to replacing a grade of "D" or "F" with a grade of "C" or higher earned subsequently in another course. The only exception to these forgiveness policies shall be made for a student in the middle grades who takes any high school course for high school credit and earns a grade of "C," "D," or "F". In such cases, the district forgiveness policy must allow the replacement of the grade with a grade of "C" or higher earned subsequently in the same or comparable course. In all cases of grade forgiveness, only the new grade shall be used in the calculation of the student's grade point average. Any course grade not replaced according to a district school board forgiveness policy shall be included in the calculation of the cumulative grade point average required for graduation.

   a. A required course may be forgiven by the same or a comparable course taken subsequently. A regular level course may be used to forgive the same course at the honors level. An honors level course may be used to forgive the same course at the AP/IB/AICE level. **A lower level of the same course is considered comparable because the benchmarks and/or course objectives are similar. However, the grade for any AP/IB/AICE/DE course recovered with an unweighted course will no longer be weighted.**
   b. A required course may be forgiven by a dual enrollment course of the same subject area and topic. This is considered a comparable course.
   c. A non-specific course requirement may be forgiven by another course within the same subject area. For example, physics may be forgiven by ecology.
   d. Any course that is not being used to fulfill a subject area requirement is considered an elective for forgiveness purposes. An elective course may be forgiven by another elective course taken subsequently. When using a different course to forgive an elective, the same semester in which the previous "D" or "F" was earned does not have to apply. For example: a second semester "F" in foreign language may be forgiven by a subsequent first semester "C" in Art; an "F" in law studies (a semester long course) taken first semester may be forgiven by a "C" in weight training (a semester long course) taken second semester ; an "F" second semester in intensive reading (a yearlong course) may be forgiven by a "C" in law studies (a semester long course) taken either semester.
   e. Students earning a grade of "D" on the repeat effort earn credit for that course; however,

the initial failing grade is not forgiven. Students may again choose to repeat the same course, and upon earning a grade of "C" or higher, all earlier grades will be forgiven.

f. If a student's final average with the EOC assessment included as 30 percent results in a course grade of "D" or "F", options for the student include retaking a semester of the course or retaking the entire course.

g. If retaking the course and including the EOC assessment as 30 percent results in a final course average of "C" or above, then this grade replaces the "D" or "F". If it does not result in a "C" or above, then the original course average stands and is not replaced. Only one credit is allowed per course, so only one grade per course should be included as part of the student's GPA [F.S. 1003.4282(6)]. In all cases of grade forgiveness, only the new grade shall be used in the calculation of the student's GPA. Any course not replaced according to the District school board forgiveness policy shall be included in the calculation of the cumulative GPA required for graduation.

h. If a student completes a course for grade forgiveness that has a corresponding EOC that counts 30 percent of the final grade, the grade is to be recalculated to include the 30 percent equivalent earned on the first attempt of the EOC.

i. If a student has more than the three (3) electives for required graduation under the ACCEL option, elective credits can be forgiven following the District grade forgiveness policy.
In all cases where courses are forgiven under the provisions above, the initial "F" or "D" grade(s) will remain as part of the academic history. Students should be advised that many universities calculate GPAs based on **all** courses attempted.

# III. PROGRESSION and GRADUATION REQUIREMENTS

## A. PROMOTION and RETENTION (Elementary-Middle)

Each student's progression from one grade to another is determined, in part, upon satisfactory performance in English Language Arts, mathematics, science, and social studies. No student may be assigned to a grade level based solely on age or other factors that constitute social promotion. A minimum final grade of "D" in all 12 required core courses in the middle school is required.

1. Mandatory Retention for Grade 3 Students - To be promoted to Grade 4, a student must score a Level 2 or higher on the Florida Standards Assessment – English Language Arts (FSA ELA) as required under Florida Statute §1008.22 for Grade 3. If a student's reading deficiency is not remedied by the end of Grade 3, as demonstrated by scoring Level 2 or higher on the statewide, standardized assessment required under Florida Statute §1008.22 for Grade 3, the student must be retained, unless the student has met a good cause exemption as outlined by Florida Statute § 1008.25(5)b and Board of education Rule 6A-1.094221. **Any student not having a reported achievement level on the FSA ELA must be retained**. Students enrolled after the statewide assessment will assessed using a district selected assessment.

2. Parent Notification Requirements for Retained Grade 3 Students - Written notification must be given to the parent(s) of any 3rd Grade student who is retained for reading stating that his/her child has not met satisfactory performance required for promotion, and the reasons why the child is not eligible for a Good Cause Exemption. The notification must comply with the Student Report Cards provisions of Florida Statutes §§1002.20(14) and 1003.33(2), as well as include a description of proposed interventions and supports that will be provided to the student to remediate the identified areas of reading deficiency. [Florida Statute § 1008.25(7)(b)2]

3. Good Cause Exemptions For Retained Grade 3 Students - Good Cause is defined as conditions that exist such that retention would be more adverse for the student than promotion. In accordance with Florida Statute § 1008.25(6)(b)(c) and State Board of Education Rule 6A-1.094221, the School Board may exempt a student from retention for Good Cause.

   Good Cause Exemptions are limited to the following:
   a. Limited English proficient students who have had less than two years of instruction in an English for Speakers of Other Languages (ESOL) program based on the initial date of entry into a school in the United States;
   b. Students with disabilities whose Individual Education Plan (IEP) indicates that participation in the statewide assessment program is not appropriate, consistent with the requirement of State Board of Education Rule;
   c. Students who demonstrate an acceptable level of performance on an alternative standardized reading assessment approved by the State Board of Education, i-Ready AP3 or AP4 scale score of 535 or higher;
   d. Students who demonstrate, through a student portfolio, that they are reading at least Level 2 on the Florida Standards Assessment (FSA), as evidenced by demonstrating mastery of applicable state standards in reading 19;Refer to *Academic Portfolio for Good Cause Exemption (#4)* section.
   e. Students with disabilities who participate in the FSA and who have an IEP or a Section 504 Accommodation Plan that reflects that the student has received intensive remediation in reading and English Language Arts (ELA) for more than two full academic years, but still demonstrates a deficiency and was previously retained in Kindergarten, Grade 1, Grade 2, or Grade 3;
   f. Students who have received intensive remediation in reading for two or more full academic years but still demonstrates a deficiency in reading and who were previously retained in Kindergarten, Grade 1, Grade 2, or Grade 3, for a total of two years **(A student may not be retained more than once in Grade 3.)**

4. Academic Portfolio for Good Cause Exemption - In accordance with State Board of Education Rule 6A-1.094221(3)(a-e), the student portfolio must meet the following criteria:
   a. be selected by the student's teacher;
   b. be an accurate picture of the student's ability and only include student work that has been independently produced in the classroom;
   c. include evidence that the benchmarks assessed by the Grade 3 statewide English Language Arts assessment have been met. Evidence is to include multiple choice items and passages that are approximately 50 percent literary text and 50 percent information text, and that are between 100-700 words with an average of 500 words. Such evidence could include chapter or unit tests from the District's/School's adopted core reading curriculum or teacher assessments that are aligned with the Language Arts Florida Standards (LAFS);
   d. be an organized collection of evidence of the student's mastery of the Language Arts Florida Standards that are assessed by the Grade 3 FSA ELA22; and
   e. be signed by the teacher and the principal as an accurate assessment of the required reading skills. This assessment portfolio meets all of the criteria outlined in State Board of Education Rule 6A-1.094221(3)(a-e).
   f. This applies to students with disabilities who participate in the FSA, but still demonstrate a deficiency in reading after more than two years of intensive remediation, and were previously retained in Kindergarten, Grade 1, Grade 2, or Grade 3.

g. **Intensive reading instruction for students so promoted must include an altered instructional day that includes specialized diagnostic information and specific reading strategies for each student.** The HCSD will assist schools and teachers in implementing reading strategies that research has shown to be successful in improving reading among low-performing readers.

h. For each benchmark, there must be at least eight examples of mastery as demonstrated by a score of 70 percent or above. A parent of a student in Grade 3 who is identified anytime during the year as being at risk of retention may request that the school immediately begin collecting evidence for a portfolio. [Florida Statute § 1008.25(5)(c)7]

5. Documentation for Grade 3 Good Cause Exemption - The classroom teacher must provide the principal with documentation that indicates the student should be promoted based on one of the Good Cause Exemption criteria listed above. This documentation should consist only of the existing Individual Education Plan (IEP), 504 Accommodation Plan and/or Progress Monitoring Plan (PMP), the report card, or the student portfolio. Documentation for Exemptions 3 and 4 shall be consistent with Florida Statute § 1008.25(6)(c)23. The school principal shall review and discuss recommendations with the teacher and make the determination as to whether the student should be promoted or retained. In accordance with Florida Statute § 1008.25(6)(c)2, information gathered for Third Grade Good Cause.

6. During the School Year Promotion of Retained Grade 3 Students - In accordance with Florida Statute § 1008.25(7)(b)3 and State Board of Education Rule 6A-1.094222, a student retained in 3rd grade may be eligible for mid-year promotion prior to November 1 if he/she demonstrates:
   - successful and independent reading at or above grade level;
   - sufficient progress to master appropriate 4th grade reading skills; and
   - meeting any additional requirements, such as satisfactory achievement in other curriculum areas, per local school board policies.

   The criteria for students promoted on or before November 1 must provide a reasonable expectation that the student has met the requirements above as evidenced by:
   - Satisfactory performance as demonstrated by scoring a Level 2 or above on beginning of the year administration of the statewide assessment (Section 1008.25(8)(b)2, F. S.)
   - Satisfactory performance on locally selected standardized assessment(s) measuring state academic standards in English Language Arts (Section 1003.41,F.S.)
   - Satisfactory performance on a state approved alternative assessment (State Board of Education Rule 6A-1.094221, F.A.C.)
   - successful completion of portfolio elements (State Board of Education Rule 6A-1.094222, F.A.C.)

   Students promoted during the school year after November 1 must demonstrate proficiency levels in reading equivalent to the level necessary for the month in which the transition to grade four occurs.

   The Progress Monitoring Plan (PMP) for any retained Grade 3 student who has been promoted midyear to Grade 4 must continue to be implemented for the entire school year and if necessary, for additional years. [State Board of Education Rule 6A-1.094222(4)]

7. Criteria for Exemptions from Retention (Grades K-2 and 4-5) - A student who does not meet the requirements for promotion as defined in the Student Progression Plan may be exempted from retention for compelling verifiable evidence indicating the student is performing at or near grade level. This information may be utilized to enact a decision to promote such students. The PS/R+I Team must review the student's file and make a recommendation to the principal.

8. Course Requirements (Middle School) - Promotion from a school that includes middle grades 6, 7, and 8 requires students to successfully complete the following academic courses:

| Cumulative Course Requirements for Middle Grades Promotion | | | |
|---|---|---|---|
| **SUBJECT AREA** | **Grade 6** | **Grade 7** | **Grade 8** |
| **English Language Arts** | 1 Year | 1 Year | 1 Year |
| | These courses must emphasize literature, composition, and technical text. | | |
| **Mathematics** | 1 Year | 1 Year | 1 Year |
| | Successful completion of a high school level Algebra 1 or Geometry course is not contingent on a student passing the end-of-course (EOC) assessment. The student's performance on the EOC assessment constitutes 30 percent of the student's final course grade. | | |
| **Science** | 1 Year | 1 Year | 1 Year |
| | Successful completion of a high school level Biology 1 course is not contingent on a student passing the end-of-course (EOC) assessment. The student's performance on the EOC assessment constitutes 30 percent of the student's final course grade. | | |
| **Social Studies** | 1 Year | 1 Year | 1 Year |
| | One semester of these courses must include the study of state and federal government and civics education. The student's performance on the Civics EOC assessment constitutes 30 percent of the student's final course grade. (1003.4156 F.S. *A middle grades student who transfers into the state's public school system from out of country, out of state, a private school, or a home education program after the beginning of the second term of grade 8 is not required to meet the civics education requirement for promotion from the middle grades if the student's transcript documents passage of three courses in social studies or two year-long courses in social studies that include coverage of civics education).* | | |
| **Career & Education Planning** | To be completed in 6th- 8th grade. The activities must assist students in determining educational and career options and goals and result in the completion of a personalized academic and career plan for the student. Each student shall complete a personal education plan. This is a district requirement to ensure students graduate career and post–secondary school ready. | | |
| One semester of physical education is required each year for students enrolled in grades 6-8 (1003.455 F.S.). The following waiver options are available: 1) The student is enrolled or required to enroll in an academic support course 2) The student's parent indicates in writing to the school that: a) the student be enrolled in another course from among those courses offered as options by the school district; -OR b) the student is participating in physical activities outside the school day which are equal to or in excess of the mandated requirement. | | | |

9. Retention Chart – (Middle) To be promoted within middle school at the end of a given year, a student must pass a minimum number of core courses. Conditionally promoted students who do not complete an academic support program will be retained, based on principal decision, in the grade level to which they were conditionally promoted. It is the responsibility of the administrator and counselor to ensure proper scheduling in both grade level and recovery courses. The following will serve as a guide for making conditional promotion and retention decisions:

| Grade 6-8 | | | |
|---|---|---|---|
| **#Failures** | **Action** | **Schedule** | **Course Recovery** (in a concentrated one semester format) |
| 0 | Promoted | Regular schedule | N/A |
| 1 - 2 | Conditional Retention | Placed in the next grade level coursework and scheduled to repeat courses not passed as appropriate | 1 course recovery period |
| 3 or more | Retained | Retained in the grade level and scheduled to repeat courses not passed. Scheduled for the next level of the core academic course successfully completed | 3 to 4 course recovery periods during the school year |
| **Students in grade 8 who have not met the middle grades promotion requirements to high school described in Florida Statute § 1003.4156 will not be promoted to high school.** | | | |

**Note:** Upon successful completion of the recovery course, the student may return to a full grade level schedule.

Students with multiple retentions may be placed in an alternate program of instruction or an alternate instructional setting as required by Florida Statute §1008.25(2)(c). The program will incorporate multi-tiered support systems, intensive instruction in deficient areas to bridge the gaps, and acceleration in areas of strength.

10. Special Programs and Retention
    a. English Language Learners (ELLs) (State Board of Education Rule 6A-6.0902) - Students identified as English Language Learners (ELLs) **must** meet the District levels of performance as indicated on the Student Progression charts. ELLs must demonstrate literacy skills on grade level in either English or their native language.

       ELLs may not be retained if they are substantially-below-grade-level in reading in English, but can demonstrate grade level literacy skills in their native language. An ELL Committee **must** meet to determine whether an ELL should be retained. Adequate progress, as determined by the ELL Committee, should be used as cause for promotion. An ELL **may** be retained if the ELL Committee has determined that the student has not progressed satisfactorily.

    b. Students With An Active Section 504 Accommodation Plan (Section 504 of the Rehabilitation Act of 1973, 34 C. F. R. Part 104) - A student's Section 504 Accommodation Plan documents each of the accommodations required to ensure the student receives a free appropriate public education and has an equal opportunity to access the general education curriculum. If a Section 504 Team decides to make any alteration to the delivery of instruction or student assignments for a student with an active Section 504 Accommodation Plan, such alteration must be documented in the student's 504 Accommodation Plan. A parent or guardian of a student with an active Section Accommodation Plan must be notified of any proposed changes to the 504 Plan. In addition, a parent or guardian must be given the opportunity to provide input on decisions made by the 504 Team.

       A student with an Active Section 504 Accommodation Plan **must** meet the School District's levels of performance. Parent(s)/guardian(s) **must** be notified if a student with a 504 Plan is being considered for retention. The Team **must** determine if the reason(s) for retention is/are caused by the disability of record on the active Section 504 Accommodation Plan. If the team determines that the below-grade-level performance is caused by the disability, the student's placement **must** be re-evaluated.

       The re-evaluation **must** include a review of the student's records, the student's intellectual and academic abilities and other pertinent information provided by the student's teachers.

Comprehensive documentation regarding student placement **must** be provided each time re-evaluation occurs.

If the team determines that the below-grade-level performance is not caused by the disability, the student is treated in the same manner as any general education student.

c. Exceptional Student Education (ESE) Eligible Students

> ***The Individuals with Disabilities Education Improvement Act of 2004 requires:***
> - *The IEP for each child with a disability to include:*
> - A statement of measurable annual goals, including academic and functional goals designed to meet the child's needs that result from the disability to enable the child to be involved in and make progress in the general education curriculum.

A student who is enrolled in Exceptional Student Education (ESE) **must** meet the School District's performance standards, **unless** the IEP specifies that the student is unable to meet the grade-level performance standards, because:

- The student's demonstrated cognitive ability and/or behavior prevent the student from completing required class work and achieving mastery of Florida Standards or Access Points, even with appropriate and allowable class work modifications.
- The student is unable to apply or use academic skills at a minimal competency level in the home or community.

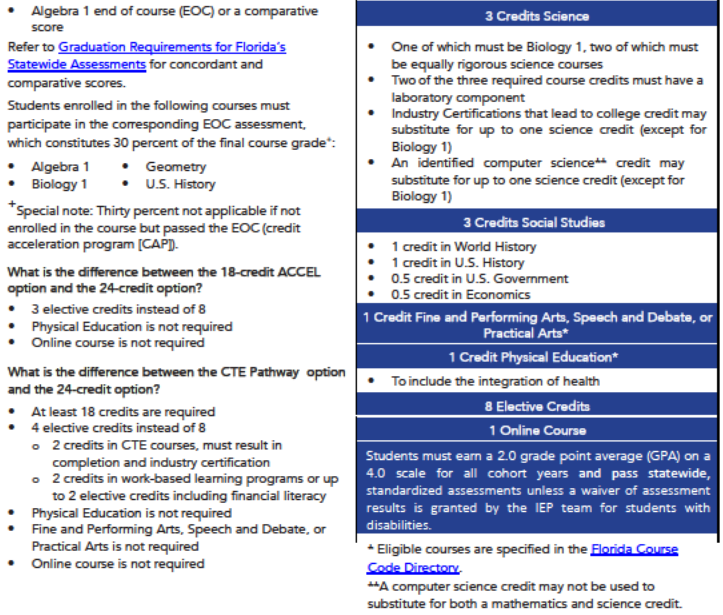
When an ESE-eligible student with a disability is determined to be performing below-grade-level in reading, writing, mathematics, and/or science, the IEP Team should be convened to review the IEP. The student's IEP **must** address **all** of the student's educational needs, including the student's below-grade-level performance. The IEP Team may recommend a Progress Monitoring Plan (PMP) to address the student's educational need in reading, writing, mathematics, and/or science.

Students with disabilities who are enrolled in an ESE program(s) may be considered to have met promotion requirements when he/she has achieved the goals that are specified on the student's IEP. The primary responsibility for determining each student's level of performance is that of the special program teacher and the general education teacher. The principal may (upon recommendation of the instructional staff and the IEP Team) determine that the promotion requirements have been satisfied. Other factors that may be considered are the students':

i. previous retention history
ii. current goals and objectives on the student's IEP
iii. social/emotional behavior
iv. attendance
v. placement and a possible change in the current placement
vi. grades
vii. current accommodations/modifications/services

## B. PROGRESSION and GRADUATION REQUIREMENTS CHARTS (High School)

Florida Statute § 1003.4282 identifies state minimum graduation requirements for grades 9-12, adult students, and students with disabilities who are to be awarded a standard high school diploma by a public school. The state has specified a total number of credits that students shall earn in certain subject areas.



- Algebra 1 end of course (EOC) or a comparative score

Refer to Graduation Requirements for Florida's Statewide Assessments for concordant and comparative scores.

Students enrolled in the following courses must participate in the corresponding EOC assessment, which constitutes 30 percent of the final course grade+:

- Algebra 1
- Biology 1
- Geometry
- U.S. History

+Special note: Thirty percent not applicable if not enrolled in the course but passed the EOC (credit acceleration program [CAP]).

**What is the difference between the 18-credit ACCEL option and the 24-credit option?**

- 3 elective credits instead of 8
- Physical Education is not required
- Online course is not required

**What is the difference between the CTE Pathway option and the 24-credit option?**

- At least 18 credits are required
- 4 elective credits instead of 8
  - 2 credits in CTE courses, must result in completion and industry certification
  - 2 credits in work-based learning programs or up to 2 elective credits including financial literacy
- Physical Education is not required
- Fine and Performing Arts, Speech and Debate, or Practical Arts is not required
- Online course is not required

**3 Credits Science**

- One of which must be Biology 1, two of which must be equally rigorous science courses
- Two of the three required course credits must have a laboratory component
- Industry Certifications that lead to college credit may substitute for up to one science credit (except for Biology 1)
- An identified computer science** credit may substitute for up to one science credit (except for Biology 1)

**3 Credits Social Studies**

- 1 credit in World History
- 1 credit in U.S. History
- 0.5 credit in U.S. Government
- 0.5 credit in Economics

**1 Credit Fine and Performing Arts, Speech and Debate, or Practical Arts***

**1 Credit Physical Education***

- To include the integration of health

**8 Elective Credits**

**1 Online Course**

Students must earn a 2.0 grade point average (GPA) on a 4.0 scale for all cohort years and pass statewide, standardized assessments unless a waiver of assessment results is granted by the IEP team for students with disabilities.

* Eligible courses are specified in the Florida Course Code Directory.

**A computer science credit may not be used to substitute for both a mathematics and science credit.

ements in effect at the time the student
t graduates, unless the requirements
ged for all students by Florida Statute, **or**
ears after the student's original class
/k-12-public-schools/bosss/graduation-

nation concerning high school graduation
82, so that the students and their parents
**year high school student may elect to**
§ **1003.4282).**

| **Florida High School Graduation Requirements<br>STUDENTS ENTERING GRADE NINE IN 2015-2016 School year & thereafter** | | | |
|---|---|---|---|
| **Subject Area** | 24-Credit Program | **ACCEL Program (18 credits minimum)** | **CTE Graduation Path (18 credits minimum)** |
| English/ Language Arts (ELA) | • 4 credits in ELA 1, 2, 3, 4<br>ELA honors, AP, AICE, IB, and dual enrollment courses may satisfy this requirement (must pass the Grade 10 ELA statewide assessment or earn a concordance score in order to graduate with a standard diploma) | Same requirement | Same requirement |
| Mathematics | • 4 credits, one of which must be Algebra 1 and one of which must be geometry (must pass the Algebra 1 EOC or earn a comparative score to earn a standard diploma and the EOC results count 30% of the final course grade; Geometry EOC results count 30% of the final course grade)<br>~~• If Algebra 2 is selected, Algebra 2 statewide assessment results count 30% of the final course grade (prior to 2017-2018)~~<br>• Industry certifications that lead to college credit may substitute for up to 2 mathematics credits (except for Algebra 1 and Geometry) | Same requirement | Same requirement |
| Science | 3 credits, one of which must be Biology 1 (Biology EOC results count 30% of the final course grade), 2 of which must have a laboratory component<br>• An Industry certification courses that lead to college credit substitute for up to 1 science credit (except for Biology 1)<br>• An identified rigorous Computer Science course with a related industry certification substitutes for up to one science credit (except for Biology) | Same requirement | Same requirement |
| Social Studies | • 1 credit in World History<br>• 1 credit in U.S. history (U.S. history EOC results count 30% of the final course grade),<br>• .5 credit in U.S. Government<br>• .5 credit in Economics | Same requirement | Same requirement |

| | | | |
|---|---|---|---|
| World Language (same language) | • 2 credit sequential (Not required for high school graduation, but required for admission into state universities) | Not required for high school graduation, but required for admission into state universities | |
| Fine and Performing Arts, Speech and Debate, or Prac. Arts | 1 credit in Fine or Performing Arts, Speech and Debate, or specified Practical Arts (eligible courses specified in Course Code Directory) | Same requirement | Not required |
| Physical Education | 1 credit in Physical Education to include the integration of health | Not required | |
| Electives | 8 credits | 3 credits | 2 credits in career and technical education**<br>2 credits in a work based learning program*** |
| Financial Literacy (2023-2024 Freshman Cohort) | .5 credit | TBD | TBD |
| Grade Point Average (GPA) Requirements[6] | Cumulative GPA of 2.0 on a 4.0 scale | | |

*At this time, industry certifications approved for meeting mathematics and science high school diploma requirements are NOT accepted as one of the 4 math or 3 natural science credits required for SUS admission and/or Bright Futures Scholarships.
** The courses must result in a program completion and an industry certification.
*** A student may substitute up to two credits of electives, including one-half credit in financial literacy, for work-based learning program courses to fulfill this requirement.

| Scholar Designation | Merit designation |
|---|---|
| In addition to meeting the standard high school diploma requirements:<br>• 1 credit in Algebra 2 or an equally rigorous mathematics course<br>• Pass Geometry EOC<br>• 1 credit in statistics or an equally rigorous mathematics course<br>• Pass the Biology 1 EOC<br>• 1 credit in Chemistry or Physics<br>• 1 credit in a course equally rigorous to Chemistry or Physics<br>• Pass the U.S. History EOC<br>• 2 credits in the same World Language<br>• Earn at least one credit in AP, IB, AICE or a dual enrollment course.<br>A student is exempt from the Biology I or U.S. History assessment if the student is enrolled in an AP, IB or AICE Biology I or U.S. History course and the student and the respective AP, IB or AICE assessment; and earns the minimum score to earn college credit. | In addition to meeting the standard high school diploma requirements:<br>• Attain one or more industry certifications from the established list (Florida Statute § 1003.492). ftp://ftp.hcsb.k12.fl.us/docs///Currciulum/2013-2014/CTE/GoldStandardArticulationIndexHernando.pdf |

**Biliteracy Designation –** Starting 2016-2017 level of competency in listening, speaking, reading and writing in one or more languages in addition to English

**Rule 6A-1.09951, FAC, Requirements for the Florida Seal of Biliteracy Program**

| Silver Seal of Biliteracy | Gold Seal of Biliteracy |
|---|---|
| **1. Has earned four (4) foreign language course credits in the same foreign language with a cumulative 3.0 grade point average or higher on a 4.0 scale;**<br>**2. Has earned a score or performance level on any of national or state level exams(school site will have chart)** | **1. Has earned four (4) foreign language course credits in the same foreign language with a cumulative 3.0 grade point average or higher on a 4.0 scale and Level 4 or higher on the Grade 10 English Language Arts (ELA) Florida Standards Assessment (FSA);**<br>**2. Has earned a score or performance level on any of the national or state level exams(school site will have chart)** |

| Florida High School ACCESS DIPLOMA Graduation Requirements<br>STUDENTS ENTERING GRADE NINE IN 2017-2018 School year and Thereafter | |
|---|---|
| **Subject Area** | **24-Credit Program** |
| English/<br>Language Arts (ELA) | Four (4) credits Access English Language Arts (ELA) |
| Mathematics | Four (4) credits in Mathematics<br>• Access Algebra 1, or Access Algebra 1A and Access Algebra 1B,<br>• Access Geometry<br>• Access Liberal Arts<br>• Access Math for Data and Financial Literacy<br>• Access Algebra 2 |
| Science | Three (3) credits, one of which must be Access Biology 1<br>• Access Earth/Space Science<br>• Access Physical Science<br>• Access Biology I<br>• Access Chemistry<br>• Access Integrated Science |
| Social Studies | Three (3) credits<br>• 1 credit in Access World History<br>• 1 credit in Access U.S. History<br>• .5 credit in Access U.S. Government<br>• .5 credit in Access Economics |
| Fine and Performing Arts, Speech and Debate, or Practical Arts | 1 credit in Fine or Performing Arts, Speech and Debate, or specified Practical Arts (eligible courses specified in Course Code Directory)<br>http://www.fldoe.org/policy/articulation/ccd |
| Physical Education | 1 credit in Physical Education to include the integration of health |
| Industry Certification | Not required |
| Electives | 8 credits (suggested courses in the area of career and technical education) |
| Online Course | 1 course within the 24 credits (should use career and vocational courses) |
| Grade Point Average (GPA) Requirements[6] | Cumulative GPA of 2.0 on a 4.0 scale |
| *At this time, industry certifications approved for meeting mathematics and science high school diploma requirements are NOT accepted as one of the 4 math or 3 natural science credits required for SUS admission or Bright Futures Scholarships. | |

## C. EARLY GRADUATION

A student may choose the option of early graduation (less than eight semesters) if the student earns credits **required for a standard diploma under the 18 or 24 credit option** as set forth in Florida Statute 1003.4281. A student that has met all of the graduation requirements as prescribed by the State of Florida and the Hernando County School District and wishes to graduate before the end of the academic year, the following are required:

a. Notification in writing of the student's intent to graduate early.
b. Approval of the principal.

Early graduation students will continue to participate in school and social events and other specifically named events as if the student were still enrolled in high school including class ranking, honors, and award determinations as part of the student's cohort. The student will be allowed to participate in the graduation ceremony. If the student chooses to participate in the graduation ceremonies, he/she must attend all required practices and meet all other requirements as if he/she was still in attendance at the

high school. A student who graduates from high school midyear (September 1-January 31) may receive an initial Bright Futures Scholarship award during the spring term following graduation if the student applies for the scholarship award no later than August 31 of the graduation year. (Office of Student Financial Aid – OSFA)

## D. GRADE POINT AVERAGE (GPA)

GPA is defined as the numerical average represented by the point value of the letter grades earned divided by the number of courses. The point value is based on a standard scale of 4.0 with **no** weighting factor for different levels of difficulty. The scale is based on 4.0 (***A***), 3.0 (***B***), 2.0 (***C***), 1.0 (***D***) and 0 for any other grade (Florida Statute § 1003.437). Refer to the section on Grading for more information on course weights.

Students **must** earn a minimum grade point average (GPA) of 2.0 **unweighted** on a 4.0 scale for all credits attempted except, to meet graduation requirements (Florida Statute § 1003.4282).

## E. CREDIT

1. Awarding Credits - Credits are awarded in one-half (½) credit increments per semester upon successful completion of course requirements. [Florida Statute § 1003.436 (2)].

   High School students may earn one-half (.5) credit for semester long courses. A student enrolled in a full-year course will receive one full credit (1.0) upon earning a passing course grade including any EOC requirements. Virtual School, Credit Recovery and Correspondence School grades may be averaged with regular high school grades for the same course number for purposes of awarding credit as defined above.

   **Note:** Any high school course for which a grade is awarded at the middle school (i.e.: Algebra I or Foreign Language) cannot be dropped from the transcript and will be used to calculate the GPA. The student may recover the grade under the Forgiveness policy (Florida Statute § 1003.4282).

2. Transfer Credits [Uniform Transfer of Middle and High School Credits Act FS § 1003.4282 (7)] - Student transferring to a Florida public high school in 2012-13 and thereafter from out of country, out of state, a private school, or a home education program or DJJ and the student's transcript shows an Algebra 1 course in progress, the student must pass the statewide, standardized Algebra 1 EOC assessment in order to earn a standard high school diploma unless the student:
   a. *These students must earn a comparative passing score on the Mathematics section of either the SAT or the ACT or PSAT* or
   b. passed a statewide assessment in Algebra 1 administered by the transferring entity, or
   c. passed the statewide mathematics assessment the transferring entity uses to satisfy the requirements of the Elementary and Secondary Education Act, 20 U.S.C. s. 6301.

   If a student's transcript shows a credit in high school reading or English Language Arts II or III, in order to earn a standard high school diploma the student must:
   a. Take and pass the grade 10 ELA assessment or
   b. Earn a concordant score on the ACT or SAT

If a transfer student's transcript shows a **final course grade and course credit** in Algebra I, Geometry, Biology I, or United States History, the transferring course final grade and credit shall be honored without the student taking the requisite statewide, standardized EOC assessment and without the assessment results constituting 30 percent of the student's final course grade [Florida Statute § 1003.4282 (8)**].**

3. Procedures for Validating Credits (State Rule 6A-1.09941 and Rule 6A-1.09942) –
   a. Credits and grades earned and offered for acceptance shall be based on official transcripts and shall be accepted at face value subject to validation. If the student does not possess an official transcript or is a home education student, previous credits shall be validated through performance during the first grading period.
   b. By Performance: A student transferring into a school shall be placed at the appropriate sequential course level and should have passing grades (middle grades) or a minimum grade point average of 2.0 (high school) at the end of the first grading period. Students who do not meet this requirement shall have credits validated using the Alternative Validation Procedure.
   c. Alternative Validation: If validation based on performance as described above is not satisfactory, then any one of the following alternatives shall be used for validation purposes as determined by the teacher, principal, and parent:
      i. Portfolio evaluation by the superintendent or superintendent's designee (middle and high;
      ii. Demonstrated performance in courses taken at other public or private accredited schools (middle) ;
      iii. Satisfactory performance in courses taken through dual enrollment or at other public or private accredited schools(High);
      iv. Satisfactory performance on nationally-normed standardized subject area assessments (middle and high);
      v. Satisfactory performance on a statewide standardized assessment (middle and high);
      vi. Written recommendation by a Florida certified teacher selected by the parent and approved by the principal (high) or
      vii. Written review of the criteria utilized for a given subject provided by the former school (middle and high).

Students must be provided at least ninety (90) days from date of transfer to prepare for assessments.

**Note**: Transfer grades which are received as numerical grades will be computed by using the grading scale provided by the sending school when possible. Certified School Counselors should access FASTER to obtain numerical grades. **Transfer grades received as letter grades and for which numerical grades were not available, will be computed by using the middle score (A=95%, B=85%, C=75%, D=65%, F=55%) of the number grade in use in Hernando County School District.**

## F. OPTIONAL REQUIREMENTS

1. Service Learning and Volunteer Service (Florida Statute §1009.536) - High school students may receive one-half credit (for each 75 hours served) in a voluntary public service elective course (0500370) or in a voluntary school/community service course (2104330). For both programs, students are required to complete a Community Service Plan that describes the social problem being served, the plan for personal involvement and a final evaluation of the service experience. A maximum of one credit may be earned for community service. For more information on community

service and high school credit, awards, and hours that may be counted, please contact the school counselor

Service hours are not a requirement for graduation. However, it is a requirement for Bright Futures scholarship and must be completed after grade 8th promotion. Non-credit volunteer hours:

a. Must have pre-approval from the Certified School Counselor and principal
b. Can only be earned at a not for profit institution (501(c)(3) as well as educational institutions provided the volunteer hours are performed after school hours
c. Must be submitted no later than the end of each month
   If you have questions concerning the type of organization contact your Certified School Counselor immediately.

2. World Language (Florida Statute § 1003.429)
   World language credit is not a requirement for graduation. However, Section 1007.261(1)(a), Florida Statutes, requires two credits of sequential foreign language instruction at the secondary level as a prerequisite for admission to all Florida state colleges and universities. **A student whose native language is not English is exempt of this requirement, provided that the student demonstrates proficiency in his/her native language.** Two credits of American Sign Language can satisfy the foreign language requirement. Students can fulfill this requirement as follows:

   a. Enroll in and complete two (2) consecutive courses of instruction at the high school level. The second consecutive year enrollment in the language may be waived only if there is a scheduling conflict and must have administration approval. The second year must be completed as soon as scheduling permits. **OR**

   b. Demonstrate competency to the second high school level or higher (i.e. Spanish 2, Creole 3, etc.) without taking the first course, **OR**
      **Note:** Placement of native speakers into language courses must be at an appropriate and challenging level (i.e. Spanish 2, Dual Enrollment, and Advanced Placement). School counselors should consult with the world language teacher and ESOL support staff for proper placement.

   c. Earn one high school credit at the middle school level and a subsequent credit at the high school level. Students pursuing the 18-credit graduation option who wish to satisfy the world language requirement for Language I and II through the credit by exam program process must arrange with the school counselor and the appropriate world language teacher for proper placement. [Refer to the FCCD]

      **Note:** Students may actually meet the state university admission requirement for world (foreign) language or American Sign Language without obtaining two credits. If a student is able to demonstrate competency to the second high school level or higher (Spanish 2, Creole 2, etc.) without taking the first course, the student will be considered as meeting the requirement. Students able to show competency at the second level or higher without taking 2 credits in the same language will still be required to submit 18 credits as approved for state university admissions. Refer to the Bright Futures Course Table for the list of state university approved list.

## G. COURSE SUBSTITUTIONS (High School)

1. Career and Technical Education (Florida Statute § 1003.4282) - A student who earns one industry certification for which there is a statewide college credit articulation agreement approved by the State Board of Education may substitute the certification for one mathematics credit. Students who earn two certifications may substitute for up to two mathematics credits, except for Algebra I and Geometry. A student who earns an industry certification for which there is a statewide college credit articulation agreement approved by the State Board of Education may substitute the certification for one science credit, except for Biology I. Course code waiver numbers for mathematics and science have been added to the CCD for student transcript purposes.

   Some CTE courses identified in the FCCD and courses in which the student earns a nationally recognized industry certification have dual credit value and may be used to satisfy the following standard high school diploma requirements:
   a. One credit requirement in fine or performing arts, speech and debate, or practical arts
   b. One credit requirement for the online course

   **Note:** [1]At this time, industry certifications approved for meeting mathematics and science high school diploma requirements are NOT accepted as one of the four (4) math or three (3) natural science credits required for SUS admission.
   [2]As of 2015-2016, if a student seeks to attain CAPE Digital Tool Certificate or CAPE industry certification, this information must be included in the student's Individual Educational Plan (IEP).

2. Physical Education - One (1) credit in physical education to include the integration of health. Schools meet the physical education graduation requirements through:
   a. Health Opportunities through Physical Education (HOPE) [Florida Statute § 1003.428 (2)(a)(6)] **OR**
   b. Students may meet the requirement through .5 credit Personal Fitness and .5 credit of a Physical Education activity elective

   The **HOPE** option may be waived by the following:
   a. Participation in an interscholastic sport at the junior varsity or varsity level for two full seasons shall satisfy the one-credit requirement in physical education. **OR**
   b. Completion of one semester with a grade of "C" or better in a marching band class, in a physical activity class that requires participation in marching band activities as an extracurricular activity, or in a dance class shall satisfy one-half credit in physical education or one-half credit in performing arts. **This credit may not be used to satisfy the personal fitness requirement or the requirement for adaptive physical education under an individual education plan (IEP) or 504 plan. Student will need to complete .5 credit in Personal Fitness.**
   c. Completion of 2 years in a Reserve Officer Training Corps (R.O.T.C.) class, a significant component of which is drills, shall satisfy the one-credit requirement in physical education and the one-credit requirement in performing arts. **This credit may not be used to satisfy the personal fitness requirement or the requirement for adaptive physical education under an IEP or 504 plan. Student will need to complete .5 credit in Personal Fitness.**

   The school may not require that the one-credit physical education requirement be taken during the Grade 9 year [Florida Statute § 1003.428 (2)(a)(6)]. Refer to Florida Department of Education Technical Assistance Paper June 15, 2007. K-12: 2007-103.

3. Fine and Performing Arts:
   The fine or performing arts includes speech and debate or a practical arts course that incorporates artistic content and techniques of creativity, interpretation, and imagination. Eligible practical arts courses are identified with a "PA" designation in the Course Code Directory. [Florida Statute § 1003.428 (2)(a) (5)]. This requirement may also be fulfilled by completing the following:
   a. Two years of JROTC, a significant portion of which is drills. One credit of JROTC satisfies the performing arts requirement and one credit of JROTC satisfies the HOPE requirement. See the Physical Education section above [Florida Statute § 1003.4282 (3)(f)].

## H. COURSE ACCOMMODATIONS/MODIFICATIONS

Accommodations are changes that can be made to the way students learn and how they are tested. They describe changes in format, response, setting, timing or scheduling that do not alter the curriculum or test in any significant way. Accommodations include changes made to the environment and /or teacher behavior, which supports a student's learning, such as teaching methods and materials, classroom assignments and tests, learning environment, strategies, time demands, and schedules.

1. English Language Learners (ELLs)
   English Language Learners (ELLs) will be enrolled in English through ESOL I, II, III and IV or English 1, II, III and IV to guarantee the necessary credits needed for graduation. Any exceptions **must** be documented through an ELL Committee meeting.

2. Students With An Active Section 504 Accommodation Plan (Section 504 of the Rehabilitation Act of 1973, 34 C. F. R. Part 104)
   The Section 504 Team must meet annually to determine if a student's mental or physical impairment substantially limits one or more of an individual student's major life activities, such as learning, walking, seeing, hearing, speaking, and/or breathing. The team will consider a variety of sources such as: medical information, behavioral observations, checklists, classroom tests, teacher recommendations/reports, current grades, academic history, standardized-test reports or other reports. Any deviation and/or exemptions to the general-education content requirements would be the decision of the Section 504 team (with parent(s)/guardian(s) notification) and would be addressed on the Section 504 Accommodation Plan. Thus, the individual student's Active Section 504 Accommodation Plan would document the accommodations to the general-education content requirements needed for that student to ensure an equal opportunity to master the general-education content requirements.

3. Exceptional Student Education (ESE) Eligible Students - If accommodations have been provided for ESE students and the IEP committee determines that modifications would be necessary for the student's needs, a decision may be made to provide modifications to the curriculum.

   Modifications to the curriculum are only used for students that are determined eligible for receiving instruction on Florida Access Points and that are looking to obtain a standard diploma using the course codes aligned with these standards. Modifications should be used to support the curriculum expectations and grading systems for students to reflect the student's expected level of performance. For students that participate in modified curriculum, the IEP team should frequently visit and determine that the standards based grading measures are being used in accordance with the progress towards the criteria set forward through the use of the Access Points. On the standardized assessment, the students on Access Points will participate on the aligned assessment to gain insight as to whether course progression towards the standards are being mastered. In this

case, it is essential that all of the members of the IEP team, including the student and parent(s), have a clear understanding of how the student will be graded through the use of the Access Points along with progression towards IEP goals.

The School Board approves modifications to vocational courses to ensure students with disabilities the opportunity to meet graduation requirements for regular diploma. When modifying vocational courses, the particular outcomes and student performance standards that a student must earn credit must be specified on the student's IEP.

# IV. DISTRICT/STATE ASSESSMENT REQUIREMENTS

The primary purpose of the student assessment program is to provide academic achievement and learning gains data to students, parents, teachers, school administrators, and school district staff. This data is to be used by districts to improve instruction and guide learning objectives (Florida Statute § 1008.22). Each student must participate in statewide standardized assessments at designated grade levels and for designated courses, as required by Section 1008.4282. The Florida Assessment of Student Thinking (F.A.S.T.) replaces the Florida Standards Assessment (FSA) for reading, writing and mathematics, measures Florida Standards in English Language Arts and Mathematics. Student achievement of the NGSSS benchmarks for science and social studies is measured by the FCAT 2.0.

## A. ASSESSMENT CHARTS

The following charts represent district and statewide assessments administered to students in grades 3-12 designed to identify the educational strengths and needs of students and the readiness of students to be promoted to the next grade level or to graduate from high school.

| **Districtwide Assessments** | |
|---|---|
| **Assessment Type/ Purpose** | **Assessment Name/Target** |
| **Diagnostic:** To determine the nature of the student's difficulty and areas of academic need | iReady K-8 ELA and Mathematics(grades 6-8, intensive students only)<br>English Language Arts Progress Monitoring(11-12)<br>Mathematics (AGA) DAP Progress monitoring |
| **Common Exams**: To measure student progress toward academic goals for the marking period in the course | Mathematics grades 11-12 Nine Weeks Exams<br>Science Nine Weeks Exams<br>Social Studies Nine Weeks Exams |
| **College Readiness**: To measure college readiness skills and eligible students wishing to participate in Dual Enrollment | Post-Secondary Education Readiness Test (PERT)<br>PSAT 10th Grade<br>Students intending to participate in Dual Enrollment |

| **State Assessment (Level 3 = Satisfactory Performance Level)** | **Grades Assessed** | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** |
| Florida Assessment in Student Thinking in ELA - Reading<br>Florida Standards Alternate Assessment in ELA | X | X | X | X | X | X | X | X* | | |
| Florida Standards Assessment in ELA - Writing | | X | | | | X | | X* | | |
| Florida Assessment in Student Thinking in Mathematics<br>Florida Standards Alternate Assessment in Mathematics | X | X | X | X | X | X | | | | |
| Science NGSSS Assessment | | | X | | | X | | | | |
| Civics NGSSS EOC Assessment | | | | | X | | | | | |
| Algebra 1 ~~FSA~~B.E.S.T./FSAA EOC Assessment * | | | | | | | | | | |

| | |
|---|---|
| Geometry B.E.S.T./FSAA EOC Assessment | Administered to students who complete the respective coursework. The score is averaged as 30% of their course grade |
| Biology 1 NGSSS EOC Assessment | |
| U.S. History NGSSS EOC Assessment | |
| ***To earn a standard diploma, the student is required to score satisfactory (Level 3) or higher on the grade 10 ELA and Algebra 1 EOC or achieve a concordant/comparative score on a college readiness assessment.** | |

| **Concordant/Comparative Scores Meet Graduation Test Requirements** | | |
|---|---|---|
| **All students entering 9th Grade 2018-19 and after** | | |
| SAT EBRW | FSA ELA Grade 10 | 480 |
| ACT Reading and English | FSA ELA Grade 10 | 18 |
| PSAT/NMQST Math | Algebra I EOC | 430 |
| SAT Math | Algebra I EOC | 420 |
| ACT Math | Algebra I EOC | 16 |
| FSA Geometry EOC | Algebra I EOC | 499 |

## B. DISTRICT/STATE ASSESSMENT ACCOMMODATIONS FOR SPECIAL PROGRAM STUDENTS

1. English Language Learners (ELL) - On classroom assessments and district common assessments, like the Balanced tests, lesson, chapter, unit tests and nine week exams accommodations listed on the district's strategy sheet or other documented adaptations appropriate to the student's language proficiency level may be provided. The use of Model Performance Indicators (MPIs) based on the WIDA tools for assessment is encouraged.

   English Language Learners (ELLs) must take all required state and district achievement tests unless they have an IEP or ELL Plan, which indicates otherwise [State Board of Education Rules 6A-1.09432(2) and 6A-6.0909]. Accommodations to **statewide testing, like FSA and EOCs**, are limited to the following:
   a. flexible setting
   b. flexible scheduling
   c. flexible timing
   d. state-approved Heritage Language Dictionary or Glossary, and
   e. limited assistance by the ESOL or heritage language teacher using the student's heritage language

   ELLs **must** have access to an English-to-heritage language translation dictionary or glossary, such as those made available in instructional settings for ELL students. When a student is classified as both ESOL and ESE, all accommodations listed on their IEP as well as their ELL Plan **must** be offered. Parents/guardians are notified in writing of all accommodations offered to their child. A copy of this document is maintained in the ELL folder.

2. Students With An Active Section 504 Accommodation Plan (Section 504 of the Rehabilitation Act of 1973, 34 C. F. R. Part 104)
   **Accommodations will be provided based on the completed and annually reviewed form.**

Students with active Section 504 Accommodation Plans may be eligible to receive appropriate accommodations on both School District and state assessments. The Section 504 Team should refer to the student's past performance on standardized tests and the classroom testing accommodation section of the Section 504 Accommodation Plan to determine how the disability could substantially interfere with his/her performance. If so, the Section 504 Team will determine the necessary and appropriate accommodations for district and state assessments.
Testing accommodations during School District/State testing will be implemented as appropriate and as specified in the student's 504 Accommodation Plan based on the student's need and requirements represented in the respective test manual. The 504 Accommodation Plan must specify standard administration with accommodations.

3. Exceptional Student Education (ESE) Eligible Students
Testing accommodations during School District/state testing will be implemented as appropriate and as specified in the student's IEP based on the student's need and requirements represented in the restrictive test manual. The IEP **must** specify:
    a. standard administration or administration with accommodations
    b. accommodations

**Note:** Specific information regarding accommodations for each assessment instrument can be found in the *Test Coordinator's Handbook* or Accommodations: Assisting Students with Disabilities, 4th Edition, 2018.

4. Computer Based Testing Accommodations
Computer based testing accommodations are provided for students with disabilities enrolled in public schools with current IEPs or Section 504 plans and English Language Learners (ELLs) based on the student's need and requirements represented in the respective Computer-Based Test Administration Manual.

*Accommodations are changes that can be made to the way students learn and how they are tested. They describe changes in format, response, setting, timing or scheduling that do not alter the curriculum or test in any significant way. Accommodations include changes made to the environment and /or teacher behavior, which supports a student's learning, such as teaching methods and materials, classroom assignments and tests, learning environment, strategies, time demands, and schedules.*

## C. EXEMPTIONS FROM DISTRICT/STATE ASSESSMENTS FOR SPECIAL PROGRAM STUDENTS

1. English Language Learners - English Language Learners shall be assessed for academic progress using guidelines established under Section 1008.22, F.S.

Students who will receive a standard diploma **must** achieve passing scores on the Statewide Standardized Assessment or meet the concordant subject area test score on a State Board of Education approved alternate assessment and satisfy student performance standards for each course in Grades 9-12 for which credit toward graduation is awarded. Students with a disability may meet certain criteria for waivers from this graduation requirement [Florida Statute § 1008.22(3)(c)5; Florida Statute § 1003.428(3); Florida Statute § 1003.43(4); Florida Statute § 1003.438; State Board of Education Rule 6A-1.0995-6]. A student who has taken the Statewide Standardized Assessment a minimum of once without earning a passing score may satisfy the Statewide Standardized Assessment requirement by achieving an equivalent score on an

alternate assessment, the ACT or SAT. The one-time test administration requirement shall not apply to a new student who enters the Florida public school system in Grade 12 who may either achieve a passing score on the Statewide Standardized Assessment or use approved subject area concordant score to fulfill the graduation requirement [Florida Statute § 1008.22(9)].

Pursuant to FS 1003.433(3) and FAC 6A-1.09422

For English Language Learners who have been enrolled in an ESOL program for less than two years and have met all other requirements for graduation except for the state assessment(s), the following two options for determining whether students have satisfactorily demonstrated grade-level expectations that can be interpreted as a measure of grade 10 level achievement in ELA are:

**Assessment Option**

| Assessment | Criteria |
|---|---|
| Achieve 3000 | Grade 10 Lexile of at least 905L |
| ACCESS for ELLs | 4 in Reading and 4 overall |
| AICE English General Paper (Central HS only) | Passing score of A, B, C, D, E |
| Study Sync Benchmark Assessments | Passing score of 70% or higher |

**Portfolio Option**

The use of a portfolio of student work, which will:

- Contain artifacts that are evidentiary of grade 10 ELA standards being met;
- Include student work that has been independently produced in the classroom; and
- Be signed by the teacher and principal that it is an accurate assessment of the required skills for meeting the graduation requirements of the state of Florida.

English Language Learners who have completed the credits required for graduation and who have failed to meet the 10th grade standards as measured by the Statewide Standardized Assessment shall be eligible for compensatory education for "a thirteenth year" as provided in Florida Statute § 1003.43 State Board Rule 6A-6.0909.

English Language Learners who failed to meet the standards after completing the "thirteenth year" may be eligible to be reported for FTE funding in the appropriate courses in the adult education program of the Florida Education Finance Program (State Board Rule 6A-6.0909).

2. Students With An Active Section 504 Accommodation Plan - Students with active Section 504 Accommodation Plans may **not** be exempted from District or state assessments. However, the Section 504 Team **must** determine whether a student with an active Section 504 Accommodation Plan may need testing accommodations. Testing accommodations are determined by the Section 504 Team.

3. Exceptional Student Education (ESE) Eligible Students - The IEP Team determines whether an ESE-eligible student participates in state and School District assessments. The decision to exclude any ESE-eligible student **must** be documented in the student's IEP and **must** meet the following criteria:

   a. The student is unable to master grade level general content standards pursuant to Rule 6A-

1.09401, F.A.C., even with accommodations, assistive technology, or accessible instructional materials.

b. The student is participating in a curriculum based on access points pursuant to Rule 6A-1.09401, F.A.C., for all academic areas.
c. The student requires direct instruction in academics based on access points in order to acquire, generalize and transfer skills across settings.

In accordance with Florida Statute § 1003.5715, separate parental consent is required for instruction in access points curriculum and administration of an alternate assessment. The district may not implement the changes without parental consent unless the district documents reasonable efforts to obtain parent's consent and the parent has failed to respond or the district obtains approval through a due process hearing and resolution of appeals.

**Statewide Standardized Assessment Waiver for ESE-Eligible Students**

(S.1008.22(3)(c)2., F.S., states that students with disabilities can be eligible for a waiver of statewide, standardized assessment results for the purpose of receiving a course grade and a standard high school diploma.)

i. The Statewide Standardized Assessment graduation waiver process is designed for consideration of students with disabilities who may be eligible for a waiver on the reading sections of the assessment.
ii. District responsibilities
In order for the Statewide Standardized Assessment graduation requirement to be waived, the IEP team must meet to determine whether or not the assessment can accurately measure the student's abilities, taking into consideration allowable accommodations.
iii. Eligibility criteria
To be considered for a waiver from the Statewide Standardized Assessment graduation requirement, the student must:
    - Be identified as having a disability as defined in Florida S 1007.02(2).
    - Have an individual educational plan (IEP).
    - Have demonstrated proficiency in the core content knowledge and skills needed for a standard high school diploma.
    - Have taken the Grade 10 Statewide Standardized Assessment with appropriate, allowable accommodations at least once but recommended twice.
    - Be progressing toward meeting the state's 24 credit/ ACCEL 18 credit and 2.0 cumulative grade point average (GPA) requirements and any other district requirements for graduation with a standard diploma.

To be considered for the waiver from the EOC assessment requirement (Algebra 1, Geometry, US History, Biology, Civics), the student must meet all of the following criteria:

- Be identified as a student with a disability, as defined in Florida Statute § 1007.02(2)
- Have an active individual educational plan (IEP)
- Have taken the EOC assessment with appropriate allowable accommodations at least once but recommended twice
- Have demonstrated, as determined by the IEP team, achievement of the course standards

iv. Additionally, to ensure that each student has had every opportunity to pass the Statewide Standardized Assessment, participation in the assessment during the spring semester of senior year is recommended.

v. Under Florida Statute § 1003.433(1), a student who transfers from another state in 12th grade must pass the Grade 10 Reading Assessment or an alternate assessment that is concordant with the Statewide Standardized Assessment; earn a 2.0 GPA; and meet all requirements of the school District, or state from which he or she is transferring OR meet Florida's course requirements in order to earn a standard diploma. A transfer student may be considered for the waiver.

*A student who has solely been identified as Hospital/Homebound would not be eligible for a waiver.

# V. STANDARD DIPLOMA and CERTIFICATE OPTIONS

A student who meets all of the high school graduation requirements is awarded a standard diploma in a form prescribed by the State Board of Education. Transfer students wishing to receive a diploma from a Hernando County high school or participate in graduation ceremonies must meet all district and state graduation requirements. The Hernando County School District will certify completion of a course of study with one of the following:

## A. 24 Credit Option or 18 Credit - Academically Challenging Curriculum to Enhance Learning (ACCEL) Option

A standard diploma is awarded to students who meet all criteria (18 or 24 credits and assessments) established by the School Board, Florida Statute § 1003.4282, Florida Statute 1003.3105(5). Refer to graduation charts.

Home Education/Transfer (N998 and 7004) students wishing to receive a high school diploma from Hernando *e*School must:

a. meet the District's graduation requirements including passing scores on statewide assessments
b. be a full-time student with Hernando eSchool (open enrollment dates are 90 days from the district's start date, until two weeks prior the district school start date).

**Note:** eSchool student must comply with the grading timelines and clearance as all other graduating seniors. Hernando eSchool does not calculate and award the distinctions of *Valedictorian* and *Salutatorian,* class rankings. Seniors that enroll outside of the fall open enrollment window for Hernando eSchool during the school year can take courses with eSchool. If they meet full time eligibility requirements during the spring open enrollment window and they are still enrolled with Hernando eSchool, they can receive their diploma over the summer. Students may not take completed transcripts back to their zoned school for graduation purposes.

## B. ACCESS DIPLOMA – Refer to chart on page 62

## C. CAMBRIDGE ADVANCED INTERNATIONAL CERTIFICATE of EDUCATION DIPLOMA

Diploma Section 1003.4282, F.S., defines the revised options for earning an AICE Diploma. Students must earn equivalent minimum of seven credits by passing a combination of examinations at either double credit (A level) or single credit (AS level), as follows. The core AS Level Global Perspectives and Research (mandatory – one credit) and six credits selected from the following subject group areas: 1. Mathematics and Sciences (minimum of one credit) 2. Languages (minimum of one credit) 3. Arts and Humanities (minimum of one credit) 4. Interdisciplinary and Skills Based (optional – maximum of two credits). The

Cambridge AICE Diploma is awarded at Distinction, Merit or Pass level depending on the passing grades earned on the AICE subject examinations. For Cambridge AICE exams, the passing letter grades range from A* (at A level only) to E with A* being the highest. The lowest passing grade of E is comparable to a US course grade of C or a 3 on an AP examination. Students who do not qualify for a Cambridge AICE Diploma will receive AS or A Level General Certificate of Education (GCE) subject certificates for the subject examinations passed and must meet all general diploma requirements

## **D.** INTERNATIONAL BACCALAUREATE DIPLOMA

This type of diploma is awarded to students who meet defined standards and conditions as established by the International Baccalaureate Organization (IBO). Students who earn at least 24 credits and complete the International Baccalaureate (IB) curriculum requirements will satisfy district and state course requirements for graduation with an IB Diploma. To fulfill Florida Statute § 1003.43 requirements for the IB diploma curriculum, students must complete required coursework and internal and external assessment requirements

## E. CERTIFICATE OF COMPLETION

A student shall be awarded a Certificate of Completion if the student completes all standard course requirements (Florida Statute § 1003.4282 or Florida Statute § 1002.3105) (24 or 18 credit options) but fails to:

1. Achieve a cumulative grade point average of 2.0 on a 4.0 scale, or its equivalent, in the courses required and/or
2. Earn a passing score on the statewide assessment or a concordant/comparative score (Florida Statute § 1008.22)

Students who receive a Standard Certificate of Completion have the following options in order to meet the statewide assessment and/or GPA requirements:

1. Continue to take the Statewide Standardized Assessment
2. Take the ACT, SAT, PSAT, or any standardized exam FLDOE approves ~~a~~nd earns the respective concordant/comparative score for the Statewide Standardized Assessment established prior to 2023.
3. Return to school for two (2) additional semesters to remediate the Statewide Standardized Assessment and/or GPA
4. Stay in school and enroll in a GED Exit Option Program
5. Enroll in an Adult GED Program or credit program
6. Meet the new concordant/comparative scores in effect as of June 2023.

Any student who is otherwise entitled to a certificate of completion under the 24 credit or ACCEL 18 credit graduation option may elect to remain in the high school either as a full-time student or a part-time student for up to 1 additional year and receive special instruction designed to remedy his or her identified deficiencies [Florida Statute § 1003.43(10(b)) (Florida Statute § 1003.428 (7)(b)].

A student who has received a Certificate of Completion who subsequently meets the requirements for a standard high school diploma shall be awarded a standard high school diploma dated the school year in which the requirements are completed [Florida Statute § 1003.43(10) (b)].

Students in Exceptional Student Education (ESE) programs who are entitled to a Certificate of Completion may, as an alternative, elect to remain in the secondary school through the end of the day in which the student turns 22 years of age or until the receipt of a Standard Diploma. The purpose of

remaining in school is to receive special instruction to remediate the identified deficiencies. These students may attend school for only the time necessary for these deficiencies to be remediated.

**Note: Students earning a Certificate of Completion must have a minimum 2.0 GPA and all required credits to participate in the graduation ceremony.**

## F. GRADUATION DEFERMENT

Students with disabilities may be eligible to defer receipt of the standard high school diploma and continue to receive services through public education. This decision must be made the year in which the student is expected to graduate. However, the student will participate with the graduation class in the year he/she meets graduation requirements.

**Options available for deferment include:**

1. Accelerated college credit instruction
2. Industry certification courses that lead to college credit
3. Collegiate high school program
4. Course necessary to satisfy the Scholar designation requirement
5. Structured work-study, internship, or apprenticeship programs

Benefits for deferral will vary depending on the individual student needs and program selected. Generally, deferral allows the student to have access to college course work, provides vocational training, preparation for college admission, or job skills training.

# VI. DIPLOMA DESIGNATIONS and SEALS

Students who satisfy course and testing requirements above-and-beyond those required for a standard diploma may earn diploma designation(s) which may be in the form of a seal, sticker, stamp, or text.

1. **Scholar** – Refer to the Florida High School Graduation Requirements
2. **Merit** – Refer to the Florida High School Graduation Requirements
3. **Seal of Biliteracy** – Students may receive foreign language recognition on their diploma and transcript if they graduate with a standard diploma (18 or 24) credits and attain a high level of competency in listening, speaking, reading, and writing in one or more foreign languages. (Florida Statute § 1003.432 and SB Rule 6A-1.09951)

   **Gold Seal of Biliteracy**

   a. Earn four (4) foreign language credits in the same language with a 3.0 GPA and Level 4 or higher on the Grade 10 English Language Arts (ELA) Florida Standards Assessment (FSA) and
   b. A qualifying score or performance level on an approved nationally recognized examination on the state board rule list ; or
   c. Demonstrate language proficiency through maintenance of a portfolio for languages which are not tested on the nationally recognized examinations state board rule list.

   **Silver Seal of Biliteracy**

   a. Earn Four (4) foreign language credits in the same language with a 3.0 GPA and
   b. A qualifying score or performance level on an approved nationally recognized examination on the state board rule list or
   c. Demonstrate language proficiency through maintenance of a portfolio for languages which are not tested on the nationally recognized examinations state board rule list.

**Note:** A high school student who did not enroll in, or complete, foreign language courses, shall be awarded four (4) foreign language high school course credits, upon attaining at least the minimum score or performance level set forth in subparagraph (3)(a)2. for the Silver Seal of Biliteracy." If a student earns a course credit through passage of a CLEP or AP examination, a credit is awarded per the Credit Acceleration Program (CAP), [Section 1003.4295 (3)]. For the seal of biliteracy, no more than four (4) credits in a foreign language should be awarded. Therefore, three (3) more foreign language credits would be awarded for a total of four (4). Data Element Code SB should be use for credits awarded for passing scores and should be reported in Survey 5.

**Foreign Languages Waiver Code Does Count for Bright Futures (0791920)**

For Students Qualifying for a Seal of Biliteracy Who Use the World Languages Transfer Codes, Make Sure to Add the Foreign Languages Waiver Code to Indicate the Student Demonstrates Proficiency to the Second Level in a World Language and Maintain Evidence/Documentation Locally, Thus Meeting the Bright Futures World Language Requirement

# VII. HONORS AND RECOGNITIONS **(Elementary, Middle and High School)**

Academic recognition will be based on the courses that the student was enrolled in for the grading period. This policy applies to all students regardless of the program. Data for honor recognition shall be obtained from the automated student database whenever possible and will be computed on the four-point system (weighted). Honor recognition for outstanding performance in all subjects shall use the following guidelines:

1. Honors and Recognitions - Elementary
   a. End of nine week recognitions - Students may be recognized at the end of each nine-week grading period for outstanding performance in all subjects:
      - **Honors:** A,B, and S grades
      - **Principal's List:** A and S grades only
   b. End of year recognitions:
      Students may be recognized at the end of the school year for outstanding performance in all subjects:
      - **Superintendent's Award:** A and S grades in all subjects for the entire school year
      - **Principal's Award:** Final averages of A and S with no grade less than a B in all subjects
      - **Honors Award:** Final averages of A, B, and S with no grade less than a C in all subjects
   c. Recognition for Perfect Attendance:
      Students may be recognized for good attendance at the end of each nine-week grading period and/or at the end of the school year.

2. Honors and Recognitions - Secondary
   - **Highest Honors/Superintendent's List:** 3.80 or higher GPA and no grade lower than a "B"
   - **High Honors/Principal's List**: 3.50-3.79 GPA and no grade lower than a "B"
   - **Honor Roll:** 3.0-3.499 GPA with no grade lower than a "C"

   Any student earning a grade point average (GPA) of 3.50 or higher on his/her report card, who has received a grade below a "B", but no grade lower than a "C", will receive Honor Roll designation rather than Highest Honors/ Superintendent's List or High Honors/ Principal's List.

3. Honors Recognition at Graduation

   A student graduating with a standard diploma including a student who has graduated early, may have one or more of the following special designations as defined below and based on grade point average computed to four decimal places at the end of second semester as soon as final grades are verified.

   a. **Honors:** To receive an Honors designation on the diploma, the student must have achieved all criteria and graduation requirements and have an overall weighted grade point average of 3.0-3.499.

   b. **High Honors:** To receive a High Honors designation on the diploma, the student must have achieved all the criteria and graduation requirements and have an overall weighted grade point average of 3.50-3.799.

   c. **Highest Honors:** To receive a Highest Honors designation on the diploma the student must have achieved all the criteria and graduation requirements and have an overall weighted grade point average of 3.80 or higher.

4. Valedictorian and Salutatorian **(High School Only)**

   To be eligible for valedictorian or salutatorian recognition, a student must have attended the same Hernando County School District public school for three years, two of which must be the junior and senior years.

   a. The **weighted grade** point average will be used to determine the student's ranking in class and the Valedictorian and Salutatorian. Parent(s)/guardian(s) should be aware that the weighted grade point average might not necessarily increase a student's chances for scholarships or admission to in-state or out-of-state colleges or universities.

      i. The valedictorian/salutatorian award will be based on high school level course grades earned including DE courses.

      ii. The valedictorian will be the student with the highest weighted average carried to the ten-thousandth place (four digits after the decimal) **at the end of first semester of his/her senior year as soon as grades are verified.**

      iii. The salutatorian will be the student with the second highest weighted average carried to the ten-thousandth place (four digits after the decimal) **at the end of second semester of his/her senior year as soon as grades are verified.**

      iv. In the case of a tie for the highest weighted average, co-valedictorians will be named, and the student with the third highest weighted average will be designated as salutatorian. In the case of a tie for the second highest weighted average, co-salutatorians will be named.

   b. In the event of district initiated boundary changes, (i.e. rezoning, closing a program or school) a student who is required to change schools will be eligible to share the recognition as valedictorian or salutatorian with a fully eligible student, without meeting the three-year attendance requirement in the same school. However, the student must have been enrolled in the District public schools for three years. The criterion for GPA still applies.

   c. If a student elects to change schools by changing their educational choice status, they must meet the three year enrollment requirement as stated above.

   d. Each high school will determine the procedures for their graduation ceremony.

**Note:** Graduating students who are not part of the graduating cohort will not be considered for class ranking recognition (i.e. top 10%, 20%, valedictorian, and salutatorian)

## VIII. GRADUATION CEREMONY **(High School)**

The high school graduation ceremony is an event to celebrate students who have successfully met the academic and extracurricular requirements for graduation. Therefore, all graduating seniors must complete all senior clearance procedures prior to participating in graduation ceremonies. Students who have completed all requirements for a Standard Diploma will be permitted to participate in the graduation ceremonies at the school in which they are enrolled provided all financial obligations are satisfied and behavioral standards are met and maintained throughout the graduation ceremony. In addition, to participate in the graduation ceremony, the student is required to attend the graduation practice.

**Students earning a Certificate of Completion must have a minimum 2.0 GPA and required credits to participate in the graduation ceremony.**

In addition, students who graduate early but have not participated in a graduation ceremony will be permitted to participate in the graduation ceremony for their cohort. **While a student who graduates early is permitted to participate in school activities and social events, the student must comply with district school board rules and policies.**

Any student who fulfills graduation requirements at the end of the first semester will have the graduation date of December entered. Any student who fulfills graduation requirements at the end of the second semester will have the graduation date of June entered.
In the event of the death of a Hernando County high school student in Grade 12 prior to the completion of all state requirements for graduation, the parent(s)/guardian(s) will receive an honorary diploma in the name of the student. If the student had completed all of the state graduation requirements prior to his/her death, the parent(s)/guardian(s) will receive the diploma earned.

## IX. FLORIDA DEPARTMENT OF EDUCATION BRIGHT FUTURES (Florida Statute §1009.53)

The Florida Bright Futures Scholarship Program consists of four awards:
1) Florida Academic Scholars Award (FAS),
2) Florida Medallion Scholars Award (FMS),
3) Florida Gold Seal Vocational Scholars Award (GSV), and
4) Gold Seal CAPE Scholar (GSC).
Each award has its own academic eligibility requirements, award amounts, and funding length. A student may receive funding for only one of the above awards. The highest award earned by the student will be selected (Florida Statute § 1009.53). Bright Futures program requirements are listed in the Florida Counseling for Future Education Handbook or the Office of Student Financial Assistance website at: http://www.FloridaStudentFinancialAid.org/SSFAD/bf/acadrequire.htm

Note: A student who graduates from high school midyear may receive an initial Bright Futures Scholarship award during the spring term following the student's graduation, as long as the student submits the Florida Financial Aid Application by August 31st prior to the intended graduation date and meet the academic school year scholarship requirements.

## X. COLLEGE ADMISSION REQUIREMENTS and COLLEGE ENTRANCE EXAMINATIONS

Refer to the postsecondary institution for admission requirements. General information and test dates

offered by the College Entrance Examination Board for the SAT and by American College Testing for the ACT are available in the guidance offices at each high school. Information is also available on-line at www.collegeboard.com and www.act.org. Both the SAT and the ACT are administered at a number of locations in Florida.

# XI. EXTRACURRICULAR ACTIVITIES

Extracurricular activities are defined as activities outside the scope of the regular academic curriculum. Schools may establish criteria for student participation to include but not limited to: passing grades, overall 2.0 GPA, attendance, outstanding notice of obligations and discipline violations unless special arrangements have been approved by the principal or designee.

1. Field Trips (School Board Policies 2340 and 8640) - A field trip which is directly related to a unit of instruction being studied by a particular group of students shall be considered an educational field trip. A trip which is not directly related to the instructional program but which is related to a school-sponsored or connected activity shall be considered an extracurricular trip.
    - The student must be reported as present for the entire school day in order to participate in extracurricular activities or field trips.
    - The Student will return from the activity by the same method of travel which was used to get to their destination unless prior approval of the principal or principal's designee. Parent transportation from the field trip site will not be permitted.
2. Athletic Eligibility ( ) - Refer to the district Board approved Athletic Handbook.

# XI MISCELLANEOUS

1. Annual Report - Each district school board must annually publish on the district website and in the local newspaper the following information on the prior school year [Florida Statute §1008.25(8)(b)]:
    a. The provisions of this section relating to public school student progression and the district school board's policies and procedures on student retention and promotion [Florida Statute § 1008.25(8)(b)1].
    b. By grade, the number and percentage of all students in grades 3 through 10 performing at Levels 1 and 2 on the reading portion of the Statewide Standardized Assessment [Florida Statute §1008.25(8)(b)2].
    c. By grade, the number and percentage of all students retained in grades 3 through 10 [Florida Statute § 1008.25(8)(b)3].
    d. Information on the total number of students who were promoted for good cause, by each category of good cause as specified in paragraph (6)(b) [Florida Statute 1008.25(8)(b)4].
    e. Any revisions to the district school board's policy on student retention and promotion from the prior year [Florida Statute § 1008.25(8)(b) 5].
    Schools' financial reports may be found on the district website at https://www.hernandoschools.org/departments/budget-finance/financial-transparency-data

    f. [Florida Statute §1010.215]

## Finance

1. Cafeteria - All students are provided a breakfast and lunch at no cost. Students/Parents may not order food or have food from outside vendors delivered to the school campus. It is a violation of the

Competitive Food Rule as stated in the Florida Administrative Code and the Code of Federal Regulation for food deliveries to be made to school sites during the school day.

2. Charitable Drives/Fundraising -
   a. Student participation in all fundraising and charitable drives is voluntary.
   b. Elementary and middle school students are not allowed to do door-to-door solicitation at any time.
   c. All students selling articles for any school will have a current letter of introduction signed by the school principal. This applies to all organizations within the school, i.e. classes, clubs and athletic departments.
   d. Selling and/or distributing food items as fundraisers **may** be allowed on **secondary** school grounds one hour or more after the completion of school lunch periods with approval from the Principal and/or District designee.

3. Fees/Dues - In accordance with Florida Statute §1006.28 (3)(b), parent(s)/guardian(s) and students are held liable for the full replacement cost of any lost or damaged instructional materials.
   a. **Course Fees**:
      Fees for certain courses, clubs and activities may be charged. The student, upon registering, is expected to agree to pay the fee. Fees listed in the Board- approved fee schedule are the maximum allowable. These fees may be used to cover the cost of materials, supplies and dues. Students who are unable to pay the fees may submit a request to the school asking for a fee waiver.

   All financial obligations of students will be kept in the bookkeeper's office. All obligations are expected to be satisfied annually. A student's participation in extracurricular activities may be denied until all financial obligations are satisfied. Participation in graduation exercises will be denied until all financial obligations are satisfied.

| CLASS/CLUB FEES | | | |
|---|---|---|---|
| | **Elementary** | **Middle** | **High** |
| **Activity Fee** | | | |
| K-12 General Activity | $20.00 | $20.00 | $20.00 |
| **The annual per student activity fee may not cover all expenses associated with student participation in individual activities; therefore, additional fees to cover expenses, including (but not limited to) materials, supplies, equipment, travel, membership dues, and other purchased services, may be assessed by school principals.** | | | |
| **CTE PROGRAM FEES (per program)** | | | |
| Secondary CTE Programs (per year) | | $ 30.00 | $50.00 |
| | | | |
| **OTHER CLASS FEES (annual)** | | | |
| Art – per class (per semester) | | $5.00 | $5.00 |
| Band | | $15.00 | $150.00 |
| Band Auxiliary | | | $130.00 |
| Band Camp | | | Varies by site |
| Band – rental of school owned equipment | | $40.00 | $40.00 each |
| Chorus | | $10.00 | $40.00 |
| Drivers Education | | | $30.00 |

| | | | |
|---|---|---|---|
| Health Opportunity for Physical Education (HOPE) | | | $5.00 |
| Humanities | | | $5.00 |
| Journalism | | | $5.00 |
| ROTC | | | $20.00 |
| Science Lab – 6-8 | | $15.00 | $20.00 |
| **CLUB FEES (annual)** | | | |
| BETA Club | | | $20.00 |
| DCT, DECA | | | $25.00 |
| ESOL Club | | | $10.00 |
| FFA, FCCLA | | | $15.00 |
| Florida Federation of Color Guards Circuit & Winter Guard International (FFCC/WGI) | | | Varies by Site |
| HOSA | | | $31.00 |
| Robotics | | | $25.00 |
| French | | | $10.00 |
| German | | | $10.00 |
| Guitar Class | | | $40.00 |
| Honor Society (French, German, Spanish) | | | $20.00 |
| Key Club | | | $20.00 |
| Latin Club | | | $15.00 |
| National Honor Society | | | $20.00 |
| Robotics | | | $25.00 |
| Skills USA | | | $20.00 |
| Spanish | | | $10.00 |
| Technology | | | $5.00 |
| Theatre/Drama/Acting Class | | | $40.00 |
| Thespian Club | | | $20.00 |
| Tri-M Club | | | $20.00 |
| Yearbook | | | $5.00 |
| **OTHER FEES** | **Elementary** | **Middle** | **High** |
| Adult Education | | | $30.00 |
| Advanced Placement Test Fee (student wishing to test but not enrolled in an AP course or non HCSB student wishing to take the test at their zoned school) | | | $96.00 Subject to change |
| PSAT (upper classmen) | | | $16.00 Subject to change |
| Dual Enrollment – Overdue materials per day | | | $2.00 |
| Dual Enrollment – lost material after due date | | | $20.00 |
| Graduation (not to exceed) | | | $85.00 |
| Lockers | | $ 5.00 | $10.00 |
| Media – overdue materials per day | | $ .05 | $ .05 |
| Media – copies | | $ .10 | $ .10 |
| Parking – per semester | | | $25.00 |
| Parking Violations | | | $25.00 |
| PE Uniform | | $25.00 | $35.00 |

| | | | |
|---|---|---|---|
| Postsecondary Education Readiness Test (PERT) | | $5.00 | $5.00 |
| Transcripts | | | $2.00 |
| Child Care – Pre School (per month) | | | $50.00 |
| **SPORTS FEES (Pay-to-Participate)** | | | |
| First Sport | | $40.00 | $50.00 |
| Second Sport | | $25.00 | $30.00 |
| Family (Same School) | | $90.00 | $110.00 |
| Individual Cap | | $65.00 | $80.00 |

- **Pay to Participate fees must be paid prior to the student participating in the sport**
- **The athletic fee does not guarantee playing time, only the opportunity to be on the team when an eligible student is selected.**

4. Returned Checks (**NOTICE TO PARENT(S)/GUARDIAN(S) REGARDING RETURNED CHECK POLICY)**
   In an effort to curb the internal cost our district bears each year for returned checks (Non-Sufficient Funds-NSF, Account Closed, Fraud and Stop Payment), we have contracted with an outside check collection agency.
   This collection agency will be in charge of collecting checks for our district that are not honored by the check writer's bank. In addition to the face value of the check, service charges and bank fees will be added to each returned check based on the laws of the State of Florida. The following is a summary of the base service charge authorized by the State of Florida for returned checks:

| Amount of Check Written | Service Charge |
|---|---|
| $.01 to $50.00 | $25.00 |
| $50.01 to $300.00 | $30.00 |
| $301.00 to $800.00 | $40.00 |
| $800.01 – plus | 5% of Face of Check |

   All returned checks will be directly sent to the check collection agency once dishonored. Should your check be dishonored by your bank, the collection agency will send a letter explaining the breakdown of the fees and charges.

5. Student Insurance - Student accident insurance is available to all students. During the first week of school, the students will be given an insurance packet citing the prices, types of coverage, and procedures to follow for enrollment in the student accident insurance plan. Athletes and cheerleaders are required to have this coverage or proof of equivalent coverage in order to participate in any athletic or cheerleading activity. Student accident insurance may also be purchased on a 24-hour basis (see Athletic Handbook for further details).

   **How to File an Insurance Claim:**
   All accidents to students must be reported to the school's clinic. All students covered by the student accident insurance policy should request the "claim form" required by the insurance company. The form should be completed with the help of the school secretary. All the pertinent information required on the form must be completed.

## Health

1. Blood Drives - The Hernando County School District assists LifeSouth Community Blood Centers and the community by sponsoring on campus blood drives two times (2x) each school year. While the School Board permits LifeSouth to conduct blood drives on its campuses, donation is not required. If any 17 year old student wishes to give blood, his or her parent(s) or legal guardian(s) must read

and sign the permission form prior to a student being allowed to donate blood. LifeSouth staff will be contacting parents to verify their permission prior to the blood drive. All students who donate blood will not be allowed to participate in any practice, physical education or any other activity that requires strenuous exertion on the day of the donation.

The screening process for blood donation, which includes weight, blood pressure, temperature and health assessment, is completed by LifeSouth Community Blood Center personnel. Parent(s) or guardian(s) should know that an adverse reaction, which may include dizziness, fainting or slight drop in blood pressure may occur under rare circumstances. It is the School District's recommendation that all students eat foods containing a protein and a carbohydrate prior to any blood donation and donation is denied for any students who have not eaten within 2 hours of donation. Nourishment should be provided by LifeSouth Community Blood Center as needed.

2. Children With Special Health Care Plans - Parent(s)/guardian(s) are requested to notify the principal or school health professional in writing if there are any known problems, allergies or chronic illness which may affect the student's successful participation in school activities. The school personnel must be aware of conditions that may justify prescribing special attention to the student during school hours. For some conditions it may be necessary for the parent(s)/guardian(s) to obtain written instructions from a physician and assist in the development of a health care plan. Health care plans must be completed each school year Parent(s)/guardian(s) are requested to schedule a conference with the registered nurse assigned to the school in order to share pertinent information if a child has a health problem or condition that requires special attention.
   If the student is asthmatic and uses an inhaler or is highly allergic to bee stings, etc. and uses an Epi-pen, pancreatic enzymes, the ***Administration of Medication*** form must be properly completed and filed in the clinic. These medications are the only exceptions allowing students to personally carry medications at school. The teacher(s) will be notified that the child has permission to carry this medication if the Medication Authorization and Contract to Carry are completed and signed. It is the responsibility of the parent(s)/guardian(s) to ensure that their child has been properly instructed in the use and handling of these medications if the student is to be allowed to carry them at school.

   The clinic personnel should be made aware of the severity of asthmatic or allergic reaction so they can be as prepared as possible to assist the student. History of prior attacks should also be shared with the clinic personnel.

3. Glucose Monitoring - Children who must have their blood sugar level monitored at school must have a doctor's order on file indicating the times that monitoring should be done and the specific steps to be taken by school staff if the child's glucose level is high or low. It is contrary to state policy to allow children to perform glucose monitoring without a doctor's order. For further information, consult with the school health professional.

4. Health Screenings - All health screenings performed in the District's schools shall follow the guidelines as set by the Florida Department of Health in the School Health Services manual. All screenings are noninvasive procedures which do not penetrate the skin or anybody orifice. All health screenings are voluntary. Parent(s)/guardian(s) are notified at the beginning of the school year of all screenings. Parent(s)/guardian(s) have the right to refuse any or all screenings for their child. This must be done in writing and sent to the school clinic prior to the screenings.
   a. **Hearing Screenings:** Will be performed as indicated or for any new student entering the school district in grades K-5 or students entering a Florida school for the first time.

b. **Vision Screenings:** Will be performed as indicated or for any new student entering the school district in grades K-5.
c. **Body Mass Index (BMI)**: (Height & Weight) will be conducted in, first grade, third grade and sixth grade.
d. **Dental Screenings**: Are provided with parental permission at certain select elementary schools for students in second grade.

5. Hotline Numbers

| **Support and Resource Area** | **Toll Free Number** |
|---|---|
| Abuse Care LINE, Child Abuse, Drug Abuse, Bullying, Dating Violence | 1-800-872-5437 |
| Abuse Registry | 1-800-342-9152 |
| AIDS – Florida | 1-800-FLA-AIDS |
| American Dental Association | 1-800-621-8099 |
| Alcoholics Anonymous Hotline | 1-352-683-4597 |
| Alzheimer's | 1-800-272-3900 |
| Anorexia Nervosa & Associated Disorders | 1-847-831-3438 |
| Be Brave Hotline | 1-407-792-2957 |
| Blindness | 1-800-424-8666 |
| Cancer – National Institute | 1-800-422-6237 |
| https://livehelp.cancer.gov/app/chat/chat_launch | |
| CCD Hotline | 1-800-342-AIDS |
| Center for Autism and Related Disabilities | 1-800-754-5891 |
| Children's Medical Services | 1-888-326-7485 |
| Cocaine Abuse | 1-800-662-HELP |
| Covenant House | 1-800-999-9999 |
| Directory Assistance | 1-800-555-1212 |
| Diabetes | 1-800-232-3472 |
| Domestic Violence Hotline | 1-800-500-1119 |
| Down Syndrome | 1-800-221-4602 |
| Drug Abuse – National Hotline | 1-800-662-4357 |
| Family Network on Disabilities | 1-800-825-5736 |
| Family Source of Florida | 1-580-488-5437 |
| Kidney Disease | 1-800-638-8299 |
| Lighthouse for the Visually Impaired and Blind | 1-352-754-1132 |
| Missing Children | 1-800-843-5678 |
| National Alliance for the Mentally Ill (NAMI) of Hernando Co | 1-850-671-4445 |
| National Health Information Center | 1-240-453-8280 |
| National Runaway Safe Line | 1-800-621-4000 |
| Organ Donations Education | 1-800-528-2971 |
| Parent Hotline | 1-800-840-6537 |
| Poison Control | 1-800-222-1222 |
| Product Safety | 1-863-665-3601 |
| Rape Hotline | 1-800-656-4673 |
| Runaway /Exploited Children | 1-800-843-5678 |
| Sexually Transmitted Diseases (STD) Hotline | 1-800-458-5231 |
| Speech and Hearing | 1-800-638-TALK |
| Substance Abuse | 1-800-390-4056 |
| Suicide | 1-800-273-8255 |

| | |
|---|---|
| Tourette Syndrome Support | 1-727-418-0240 |
| U.S. Consumer Products & Safety Commission | 1-800-638-2772 |
| Vocational Rehabilitation | 1-352-200-3020 |
| Women's Sports Foundation | 1-800-227-3988 |

6. Medication - It is the desire of the Hernando County School District that **medications for students be scheduled in such a way that they can be administered at home before and/or after school hours.** In the event that this is not possible, authorized school personnel may administer medication to the students when the following conditions ~~exist~~ are met:
   a. Authorization for Administration of Prescribed Medication/Treatment Form (SP-EE-051) has been completed and signed by the physician, signed by the parent/guardian and submitted to the school. This form will only need to be completed once every school year unless a change in the prescription has occurred.
   b. The medication must be properly labeled, in its original pharmacy container, with the name of the student, prescribing physician, name of the pharmacy and the directions for administration. The medication will not exceed the dosage required for 30 days. The date on the prescription must be dated after July 1st of the start of the new school year. This allows the student to complete an entire school year before an anniversary date of the prescription occurs.
   c. Medications must be for the exact dose prescribed. School personnel will not divide or cut any medications to adjust dosages. It is the responsibility of the parent/guardian to provide the accurate prescribed medication dosages.
   d. Each time the parent/guardian brings in a new supply for medication, the school clinic staff will count the amount of medications and give a receipt after the school representative and parent/guardian have signed the receipt form. A copy will be given to the parents; the original will stay in the clinic record.

   All medications will be locked in the appropriate medication cabinet in the school clinic. Any medication requiring refrigeration (such as antibiotics) should be kept in a locked box in the clinic refrigerator.
   Medications must be brought to school by the parents/guardian. STUDENTS ARE NOT PERMITTED TO BRING THEIR OWN MEDICATIONS TO SCHOOL. (The only exception to this rule is students who have prescriptions and contracts to carry their medications for EPINEPHRINE AUTO INJECTOR, ASTHMA INHALER and PANCREATIC ENZYMES).

   If medication is to be taken at home as well as at school, it is recommended that the parents/guardian request the pharmacist to divide the prescription into two containers so that only the amount of medication needed during school hours is brought to school. Students will not be allowed to take their medications out of the clinic. No medications will be allowed on the school bus (with the exception of the four listed in state law, Epinephrine Auto Injector, Asthma Inhaler, Insulin and Pancreatic Enzymes).

   Due to possible side effects of non-prescription medications, any over the counter medications will be treated the same as prescription medications and require the completion of the Authorization for Administration of Prescribed Medication/Treatment. Non-prescription, over the counter products must be brought into school by the parent/guardian in an original container with the safety seal intact.
   PARENTS/GUARDIANS ARE EXPECTED TO PAY SPECIAL ATTENTION TO THE ABOVE POLICY FOR WITHOUT ADHERENCE TO THESE RULES SCHOOL PERSONNEL WILL NOT BE ALLOWED TO ADMINISTER OR DISPENSE MEDICATIONS TO YOUR CHILD.

7. Parent/Student General Information - All parent(s)/guardian(s) should observe their child daily for signs of illness, cleanliness and adequate clothing before they leave for school. Since many illnesses are contagious and parent(s)/guardian(s) are interested in considering the health of other children as well as their own child, please refer to the following symptom alert checklist. If your child exhibits any of these symptoms, do not send him/her to school:
    a. Vomiting or diarrhea within the past 24 hours
    b. Fever within the past 24 hours
    c. Sore or red throat
    d. Persistent coughing or sneezing
    e. Red, watery eyes
    f. Rash
    g. Earache or drainage from the ear
    h. Excessive runny nose especially with greenish-yellow discharge

    When a life-threatening situation occurs for a student, the school staff will contact 911 immediately. Emergency care information, including any special orders, such as a "Do Not Resuscitate" (DNR) request, will be provided to emergency medical personnel upon their arrival.

    Parent(s)/guardian(s) are asked to cooperate with school personnel whenever they request assistance, information or conferences concerning their student(s) in regards to health issues.

    Parent(s)/guardian(s) are responsible for providing personal care items for their student; change of clothes, sanitary products, brace wax etc. The clinic does not have a supply of these items.

    Parent(s)/guardian(s) shall promptly fill out and return the Student Information Update ~~and~~ Emergency Information Card and Parental Consent Form to school personnel. It is vital that this information be available to the school personnel in the event of a student becoming suddenly ill or involved in an emergency situation. Failure to have this information on hand may result in an unnecessary delay in reaching the parent(s)/guardian(s) or in getting immediate medical attention for the student. It is also vital that the information card be kept up-to-date since addresses, phone numbers, etc. change during the school year. Parent(s)/guardian(s) are required to designate emergency contact person(s) who will pick up their student if the need ever arises. The name and phones numbers of the emergency contact person(s) must be included on the Emergency Information Card.

8. Pediculosis

    NO LIVE LICE POLICY

    Students who display signs of head lice, such as excessive scratching of the head, may be sent to the clinic to be checked. A thorough examination of the hair and scalp should be done for the presence of live lice. If nits or lice are found, siblings must be checked for lice infestation as well.

    If nits are present, an attempt will be made to contact the parent/guardian and the Nit Notification and Treatment Letter will be sent home with the student. The student will be given a return to class pass from the clinic. Students must report to the clinic on a daily basis to monitor process of nit removal until no nits are found. A final recheck will be performed on the 10th day. If nits are still present, the school health professional will be notified to follow-up with the parent/guardian. If live lice are present, parents will be called to pick-up their child from school. After live lice treatment, the student must report to the clinic with their parent/guardian to be examined for

lice/nits before they may return to class. If lice are present, the student will be sent home with the parent/guardian.
**NOTE: Presence of lice 24 hours after treatment suggests a very heavy infestation, re-infestation, resistance to therapy, or incorrect us of treatment product. The parent/guardian may contact their licensed healthcare provider regarding retreatment with a pediculicide.

9. School Clinic - All district schools maintain a health clinic that is attended by a school health professional with varying levels of medical training. School clinics are not fully equipped medical rooms. However, they are adequately designed for first aid and/or care of minor illness. The school clinic is closed for the first hour of school unless there is an emergency. Students should not seek explanation of their illness from the health professional since clinic personnel do not diagnose illness. School health professionals will evaluate a student's condition and act accordingly. If the health professional finds that the child is ill, the parent(s)/guardian(s) listed on the Student Information Update and Emergency Information card will be called by the school health professional. If the student is determined to be in satisfactory condition, with a normal temperature and no other signs or symptoms of illness, he/she will be returned to class. Students who request to call home will be allowed to do so. The parent(s)/guardian(s) may then decide if the child is to remain in school (if no signs of illness) or go home. For additional information, please see the School Clinic Policy Manual.

10. Refusal to Pick Up from School - Students who have been assessed by the school health professional or other designated personnel and determined to be injured or too ill to remain in class must be picked up promptly. At times, there may be extenuating circumstances when a parent(s)/guardian(s) cannot get to school to pick up their ill or injured child. In such cases, the school will work with parent(s)/guardian(s) as much as possible. However if a parent(s)/guardian(s) refuses to pick up a child who is injured or too ill to remain in school, the incident will be documented in the child's school health folder. If a parent(s)/guardian(s) continues to refuse to pick up their sick child on subsequent occasions, then this will be documented in writing and a referral will be made to appropriate agencies.

## Instructional Resources

1. Instructional Materials – Florida Statute § 1006.28
   - **District School Board**
     The School District shall assure that instructional materials used in the district are consistent with the district goals and objectives and the curriculum frameworks adopted by rule of the State Board of Education as well as with the state and district performance standards.
   - **District School Superintendent**
     By March 31 the Superintendent must certify to the commissioner that there is an approved comprehensive staff development plan that supports fidelity of implementation of instructional materials programs in place. The report must verify that training was provided and that the materials are being implemented as designed.
   - **School Principal**
     The school principal has the following duties for the management and care of instructional materials at the school:
     **a. Proper use of instructional materials**
     The principal or principal's designee shall assure that instructional materials are used to provide instruction to students enrolled at the grade level or levels for which the materials are designed, pursuant to adopted District School Board Rule. The school principal or principal's designee shall

communicate to parent(s)/guardian(s) the manner in which instructional materials are used to implement the curricular objectives of the school.

**b. Money collected for lost or damaged books**

The school principal or principal's designee shall collect from each student or the student's parent(s)/guardian(s) the replacement cost of any instructional material the student has lost, destroyed, or unnecessarily damaged.

**c. Disposition of funds**

The school principal or principal's designee shall transmit all money collected from the sale, exchange, loss, or damage of instructional materials to the district to be deposited in the district instructional materials fund

**d. Accounting for textbooks**

The Principal or principal's designee shall see that all books are fully and properly accounted for as prescribed by the adopted rules of the district school board. Adopted procedure for the Hernando County School System is the use of the district provided circulation system to maintain inventory of instructional materials.

- **Parent and Students** – Florida Statute § 1006.42
  Each parent of a student to whom or for whom instructional materials have been issued, is liable for any loss or destruction of, or unnecessary damage to, the instructional materials or for failure of the student to return the instructional materials when directed by the school principal or the teacher in charge, and shall pay for such loss, destruction, or unnecessary damage as provided under s. 1006.28(3). **A student will only have digital access to instructional materials when a parent fails to return the instructional materials or pay for damage/lost materials.**

2. Adoption Cycle 2023-2024 through 2027-2028

| Adoption Year | Subject Area | Specifications & Criteria Available | State Adoption Process | Effective Date Of Contract April 1 – March 31 |
|---|---|---|---|---|
| 2023-2024 | Science***, K-12*** | Nov. 2022 | April 2023- 2024 | 2024-2029 |
| 2024-2025 | Career and Technical Education, World Languages, Art, Music, Dance, Health and Computer Science, ***K-12*** | Nov. 2023 | April 2024- 2025 | 2025-2030 |
| 2025-2026 | English Language Arts, ***K-12*** | Nov. 2024 | April 2025- 2026 | 2026-2031 |
| 2026-2027 | Mathematics***, K-12*** | Nov. 2025 | April 2026- 2027 | 2027-2032 |
| 2027-2028 | Social Studies***, K-12*** | Nov. 2026 | April 2027- 2028 | 2028-2033 |

3. Media Center/Library - Media centers are provided for students use in all Hernando County schools. The media center is provided to support the learning and enhance the educational opportunities for all students.

   Students using the media center/library must abide by media center/library regulations or they will lose their privilege to use the media center/library. The length of the loss of privilege, if such does occur, will be determined by the administration.

   Students are responsible for all material checked out of the media center/library in their names. They are responsible for the material until it is returned. If the material is not returned, the

procedures for Lost or Damaged Books will be followed. For this reason, students are discouraged from checking out material for friends or from loaning books or material to other students.

4. Social Security - The School District of Hernando County may collect, use or release social security numbers of students and/or parents as either required or authorized by law [Florida Statute §119.071(5)(a)2-3]. For more information see Appendix D.

5. Student Records - State and Federal law gives parents [and students over eighteen (18) years of age] certain rights concerning student school records. For more information see Appendix E.

## Safety

1. Emergency Procedures
   - **a. 911:**
     If students or parent(s)/guardian(s) become aware of any criminal activities, violence, weapons, guns or drugs in regard to a district school, that individual is urged to immediately call 911 Contact school personnel to report violations of school rules and or bullying.
   - **b. Evacuation / Reunification Procedures:**
     It should be noted that circumstances may arise which require the Hernando County School District to either evacuate one or more of its campuses due to an emergency situation. If this action is required, all students will be moved to an alternative site, when it is safe to do so, until the hazard has passed. It should be noted that during an emergency, ALL cell phones (students and staff) are to be "OFF". If parent(s)/guardian(s) wish to pick-up their student during an emergency situation, they may do so only from the ~~alternative~~ designated reunification site for each school. Information regarding the designated reunification site will be provided on a case-by-case basis when conditions warrant evacuation from an affected site.

2. Lockers - Lockers will be issued according to school-based procedures. The locker is the property of the school, and administration reserves the right to inspect the locker without prior notice being given to the student who rents the locker. The student renting the locker is responsible for the contents and condition of the locker.

3. Off-Campus Passes/Leaves, Permits - To receive permission, students must bring a note from the parent(s)/guardian(s) indicating the student has permission to leave campus or the student will be picked up by the parent(s)/guardian(s) and this note will be verified with a phone call to the parent by administration. The note must give the reason for the dismissal. Only the attendance office can give students an off-campus pass/leave permit. The pass will be given only when the situation is considered urgent and warrants this special privilege. The criteria for issuing the pass/leave permit shall be the same as an excused absence. Students must show his/her permit to leave campus during school hours. A student may be signed out of school only if a legal guardian listed on the student emergency card provides the requested documentation. A picture identification of the individual requesting the student be released may be required. Students are not allowed to leave school with any person other than the legal parent(s)/guardian(s) or a person with authorization from the student's parent(s)/guardian(s). Adult students (18 years of age or older) or a married student will need only the principal's permission to leave campus.

   Students are not allowed to leave campus for lunch or to run off-campus errands for staff.
   With principal and parent(s)/guardian(s) permission, students will be allowed to leave campus for a

school-sponsored activity. The student must be covered by sufficient insurance and the liability waiver must be completed.

**Students may not leave campus during school hours without appropriate permission.**

4. Safety Rules
   - Adhere to on-site traffic plans for vehicles when driving on campus
   - Encourage walkers or bicyclists to follow safety rules
   - Use pedestrian-safety features where available

5. Supervision

   **Ensure Your Child's Safety**
   - Parents and children are not to arrive at school earlier than thirty minutes before the start of the school day*
   - Children are to leave campus within thirty minutes after the school day or activity ends*

   * Special arrangements may be made with the before/after school program, teacher or administrator.

   Supervision will not be provided earlier than thirty minutes before nor thirty minutes after school times. School clinic services are not available at extracurricular activities nor before or after the school day. Parents bear the responsibility to attend to any medical needs for their children before and after these times.

6. Survey - Students are not required to participate in any survey non-related to school matters. See Appendix F.

7. Visitors - To protect the safety and welfare of the Hernando County School District's students, all school campuses are closed. All visitors must enter the school through the main office to be screened and given authorization to visit the campus [Florida Statute §1013.10; Unauthorized persons on school district property may be considered to be a trespasser and may be reported to law enforcement. Acceptable reason for school visits include:

   - Participation in a school-sponsored activity approved by the administration.
   - Special permission from the school or district administration.

   Students who have been withdrawn, expelled or suspended from school for disciplinary reasons will not be allowed on any School Board property or at school-sponsored activities unless they are accompanied by an administrator or administrator's designee. This administrator or administrator's designee shall accompany the student until the student has left the school grounds.

8. Weather Emergencies - When students find themselves in or around the following location, event, or condition, during a thunderstorm or lightning they are advised to take the following protective action:

   **Thunderstorms and Lightning:**

   a. **On School Grounds:** Students are directed to get out of open areas and into an enclosed building as quickly as possible upon the approach of a storm. Students shall not seek shelter under isolated trees, close to metal fences, on playground equipment, or in shelters in exposed locations.
   b. **In School Buildings:** Students are directed to stay indoors and to not go outside unless absolutely necessary. Stay away from open doors and windows, metal objects, electrical

appliances and plumbing until the storm has passed. Keep telephone use to a minimum. Do not handle flammable liquids in open containers. Unplug, if possible, TV sets, computer equipment and all electrical equipment and appliances.

c. **Athletic Events:** Students are directed to seek shelter in buildings. Avoid open fields and high objects in the area where there is no shelter. Keep twice as far from isolated trees or objects as the object is tall. Get into a crouching position if open areas cannot be avoided. Avoid open spaces, metal fences, sheds or unenclosed shelters. Avoid electrically conductive overhead objects (i.e., wires). Do not use metal object such as fishing rods or golf clubs. Remove metal-cleated shoes.

d. **In Transit:** Students are directed to stay inside vehicles. DO NOT TOUCH EXPOSED METAL PARTS. Do not park vehicles under electrical lines or trees. Seek protected shelter when using scooters, motorcycles, bicycles and other open vehicles.

e. **Field Trips or Hiking:** Students are directed to move from high ground and avoid lone trees and small sheds. Stay away from metal fences. Seek shelter in a thick timber ravine, ditch or in an enclosed vehicle or building.

**Tornadoes:**

Principals and facility managers have evaluated their physical plants and have developed plans for secure area for the students. They have considered the following issues in formulating their plans:

- The utilization of lower floors and interior areas for housing students.
- Gyms and other areas with wide roof span buildings are not suited for housing students.
- The development of a special alarm system for tornado warnings.
- Ensuring that first aid supplies are current and convenient.

a. **Tornado Watch***:* When weather conditions are right for the formation of tornadoes, the staff will:
   - Move students from re-locatable (portable) classrooms and outside locations to permanent facilities.
   - Prepare shelter areas on the lower floors and toward the interior of the buildings.
   - Monitor weather advisories.
   - Make plans to evacuate large areas with wide roof spans unless they are designated as shelters.
   - Keep doors unlocked.
   - Close windows and outside doors.

b. **Tornado Warning:** When a tornado has been sighted in the area visually and/or on radar, the staff will:
   - Monitor progress of the storm.
   - Evacuate portable classrooms and take shelter in permanent facilities.
   - Close windows and outside doors.
   - Direct everyone to seek cover where floors and walls meet and take a protective seated position with hands/arms covering the head and face.

c. **School Bus:** During a tornado warning, bus drivers will take the following steps:
   - Stop at the closest available building which can be used as a shelter.
   - Shelter students until the “all clear” are announced.
   - Advise students to seek cover and place themselves in a protected position covering their head and face.

- Have the students disembark and lie flat in the lowest area available when a suitable shelter is not available.

## Transportation

1. Driver's License Requirements - According to the provisions of Florida Statutes, effective October 1, 1997, any student who is eligible to obtain a restricted or regular license must be enrolled in an educational program and satisfy relevant attendance requirements. The student must be enrolled in a K-12 program, a special program, or an adult full time evening school. The student must not have more than fifteen (15) unexcused absences in a 90-day attendance period.

   **A. Suspension of Driver's License**

   If a student is not enrolled in school or accumulates fifteen (15) or more unexcused absences in a 90-day period, the district must notify the Department of Highway Safety and Motor Vehicles of the name, date of birth, and social security number of the student. Upon receipt of notice from the Department of Highway Safety and Motor Vehicles that the driving privilege will be suspended, the minor or the parent(s)/guardian(s) of the minor has fifteen (15) calendar days to provide proof of compliance with the school attendance requirement statute or request a hardship waiver. Twenty (20) days after notification from the Department of Highway and Safety and Motor Vehicles, the operator's license or learner's permit will be suspended. Students affected by this requirement who have not yet received a learner's permit will have their attendance recorded with the Department of Highway Safety and Motor Vehicles.

   **Hardship Waiver**

   According to the provisions of the statute cited above, school administration shall waive the requirements of this statute for any minor under its jurisdiction for whom a personal or family hardship requires that the minor have a driver's license for their own or their family's employment or medical care. Recommendations of teachers and counselors are to be considered prior to granting a waiver. If a waiver is granted through this process, the Department of Highway Safety and Motor Vehicles is to be notified within 24 hours after the hearing.

2. Parking

   To be eligible for a parking permit, **the high school student** must:

   - Have a 2.0 GPA at the time of application
   - Maintain a 2.0 GPA each marking period for which the permit is issued
   - Maintain a 10 days or less unexcused attendance rate for each class in the prior semester.

   a. The Principal or principal's designee ~~may~~ will suspend the parking permit at the time that the student's GPA falls below 2.0 and/or student has 10 or more unexcused absences in the current semester. However, a student may have his/her parking permit reinstated when the GPA is restored and/or attendance is improved provided there are available parking spaces.
   b. All high school students who drive vehicles on campus are required to obtain a parking permit with an assigned number. That number and student application will be kept on file in the administration office. Since there are limited parking facilities on high school campuses, parking permits will be issued in order of academic programs (DECA, Allied Health, Dual Enrollment, Reduced Schedule) and seniority with Seniors, and Juniors second priority.
   c. A parking permit will be issued by the principal or principal's designee to eligible drivers for each vehicle registered upon presentation of a current Florida Operator's License and a Florida Vehicle Registration Certificate. The sticker shall be placed on the vehicle in accordance with the individual school's requirements. Each vehicle will be assigned a specific parking area.
   d. Students are not permitted to return to their vehicles during school hours unless approved by the school administration.

e. The school is not responsible for damages, theft, etc. to personal vehicles, bicycles, scooters or any form of transportation or their contents.
f. Student drivers have the responsibility to ensure that all passengers have appropriate leave permits when leaving campus during the school day. Failure to do so may result in disciplinary action.
g. Students driving vehicles within the school zone are required to observe all state, local and school district regulations on speeding and parking. Any member of the faculty, staff or administration may issue a citation for a violation upon identification of the student or parking permit. The citation will be in triplicate with one copy to the student or placed on the vehicle, one copy to the administration for the student's disciplinary file, and one copy to be mailed to the parent(s)/guardian(s) of the student. Repeated violations may result in issuance of a parking ticket with a fee up to $25.00 and/or suspension or revocation of the privilege of driving and parking on campus, and/or referral to law enforcement. After the first warning of irregular parking, vehicles that do not have parking stickers will be towed away at the driver's expense.
h. Excessive disciplines, absences, tardies, or improper use of off-campus privileges on the part of the student may result in the revocation of the parking permit.
i. Middle school students are not permitted to operate motorized vehicles on campus.

3. Bicycles and scooters - Persons riding bicycles or scooters on a roadway have the same rights and duties as drivers of motorized vehicles. Riders must know and obey the scooter laws and/or know and obey the bicycle laws. All students must comply with the helmet law.

4. Bus Procedures - Instructions for Students Riding the Bus:
   - Students are expected to obey the bus driver's instructions at all times since he/she is in full charge of the bus.
   - When waiting to board the bus, students are to stand at least 10 feet off the roadway until the bus stops. Also, when boarding or departing the bus, students are to walk 10 feet in front of the bus and wait for the driver's signal before crossing the road.
   - Students must board and leave the bus at their regular stop location. No exceptions will be made unless by written permission from the administration.
   - Students must be on time. The bus will not wait for those who are tardy. Students should be at the bus stop five minutes before the scheduled time. In case of a bus breakdown, students must wait at the bus stop for one hour for a substitute bus to arrive before an excused tardy for being late to school is issued.
   - The driver will assign student seats. Students are to sit facing forward with feet out of the aisle. Students are to remain in their seats while the bus is in motion. The aisle must be clear of feet, books and jackets. The driver must have an unobstructed view of the back door.
   - Students are to keep arms and heads inside windows. No object is to be thrown at the bus, in the bus or out of the windows of the bus.
   - Students are to make no unnecessary conversation with the bus driver since the driver must have his/her full concentration on driving the bus. Students are to remain quiet. Outside of ordinary conversation, students are to maintain classroom conduct. Students shall not use any abusive or profane language to other students, the driver or pedestrians.
   - Students will refrain from pushing, tripping, shoving and fighting while boarding, riding and leaving the bus.
   - Students are to be absolutely silent when the bus stops at all railroad crossings. Burning the dome lights is the driver's signal for absolute silence.

- No eating, drinking, use of drugs/snuff/chewing tobacco, smoking, vaping or possession of a weapon will be allowed at any time on the bus.
- Animals (dead or alive), glass containers, sharp objects, balls, ball bats, racquets, marbles, cutting instruments, toys, radios, tape players, CD players, games, novelty/trading cards, batons, drumsticks, toothpicks, balloons, lighters, matches, or any items of this nature are not allowed on the bus.
- Large objects, including band instruments which cannot be held on the lap or which interfere with the seating and safely of others, will not be permitted on the bus.
- Students in Exceptional Student Education must comply with all of above. As required by law, parent(s)/guardian(s) of exceptional students must be available to assist the student in boarding and departing at the approved bus stops, and they must provide necessary emergency information to the Transportation Department.

Violation of any of the above rules will be reported by the driver to the principal who has the authority to suspend a student temporarily or permanently from riding the bus. Riding the bus is a privilege. Parent(s)/guardian(s) have the responsibility to ensure that suspended students will not appear at the bus stop.

## Pledge

In accordance with Florida Statute §1003.44, a student has the right not to participate in reciting the pledge. Upon written request by his or her parent, the student must be excused from reciting the pledge, including standing and placing the right hand over his or her heart.

APPENDIX A
(Course Progression Charts)

# Middle Grades Course Progression

| Course | Level | Grade 6 | Grade 7 | Grade 8 |
|---|---|---|---|---|
| English Language Arts | (Level 1-2) | MJ Language Arts 1 (1001010)<br>+<br>M/J Intensive Reading (1000010) | M/J Language Arts 2 (1001040)<br>+<br>M/J Intensive Reading (1000012) | M/J Language Arts 3 (1001070)<br>+<br>M/J Intensive Reading (1000014) |
| | (Level 3-5) | M/J Language Arts 1 1001010)<br>or<br>M/J Language Arts 1 Adv (1001020) | M/J Language Arts 2 (1001040)<br>Or<br>M/J Language Arts 2 Adv (1001050) | M/J Language Arts 3 Adv (1001080)<br>or<br>English 1 (1001310)<br>or<br>Pre-AP English 1 (1001415) |
| Mathematics | (Level 1) | MJ Math Course 1 (1205010)<br>+<br>Intensive Math (1204000) | MJ Math Course 2 (1205040)<br>+<br>Intensive Math (1204000) | MJ Pre-Algebra (1205070)<br>+<br>Intensive Math (1204000) |
| | (Level 2) | MJ Math Course 1 (1205010) | MJ Math Course 2 (1205040) | MJ Pre-Algebra(1205070) |
| | (Level 3-5) | MJ Math Course 1 Adv (1205020) | MJ Math Course 2 Adv (1205050) | ‡‡Algebra 1 (1200310)*<br>or<br>Pre-AP Algebra 1 (1200386)*<br>or<br>MJ Pre-Algebra(1205070)<br>***Level 3 EOC score required for standard diploma and EOC counts 30% of final grade*** |
| Science | (Level 1-3) | Comprehensive Science 1 (2002040) | Comprehensive Science 2 (2002070) | Comprehensive Science 3 (2002100) |
| | (Level 4-5) | Comprehensive Science 1 Adv (2002050) | Comprehensive Science 2 Adv (2002080) | Comprehensive Science 3 Adv (2002110) |
| Social Studies | (Level 1-3) | U.S. History (2100010)<br>Or<br>U.S. History and Career Planning (2100015) | Civics (2106010)<br>or<br>Civics and Career Planning (2106016)*<br>***EOC counts 30% of final grade*** | World History and Career Plan (2109015) |

| | | | | |
|---|---|---|---|---|
| | (Level 4-5) | U.S. History Adv (2100020) Or U.S. History and Career Planning Adv (210005) | Civics Adv (2106020) or Civics and Career Planning Adv (2106026)* ***EOC counts 30% of final grade*** | M/J World History Adv and Career Plan (2109020) Or Pre-AP World History and Geography (2109415) |

If a school offers Pre-AP World History and Geography, MYP IB or AICE Social Studies courses in 8th grade, the school must adopt US History and Career Planning or Civics and Career Planning to meet promotion requirements.

## High School Course Progression Matrix

English Language Arts and Mathematics

| Course | Grade Level | Transitional Level 1-2 | On Grade Level 3 | Above Level 4-5 | IB Level 4-5 | AICE |
|---|---|---|---|---|---|---|
| English Language Arts | **Grade 9** | English I / (1001310) & Intensive Reading | English I / (1001310) or Pre-AP English I / (1001415) | English 1 (H) / (1001320) or English II (H) / (1001350) or Pre-AP English I / (1001415) | English 1 (H) / (1001320H) or Pre-IB English 2 / (1001810) | English 1 (H) / (1001320H) or AS General Paper / (1009360) |
| | **Grade 10** | English II / (1001340) & Intensive Reading | English II / (1001340) or English II (H) / (1001350) | English II (H) / (1001350) or English III (H) / 1001380 | Pre-IB English 2 / (1001810) or English 3 (H) / (1001380) or AP LA & Comp.(1001420) | English II (H) / (1001350) or AS English Language / (1001550) |
| | **Grade 11** | English III / (1001370) | English III / (1001370) or ENC1101/ENC1102 | AP LA & Comp.(1001420) or ENC1101/ENC1102 (2cr) | IB English 3 / (1001820) | AS English Literature / (1005370) |
| | **Grade 12** | English IV / (1001400) | English IV / (1001400) or ENC1101/ENC1102 (2cr) | AP LA & Comp.(1001420) 0r ENL2011/ENL2012 (2cr) | IB English 4 / (1001830) | AS English Language and Literature / (1001535) |
| == Mathematics | **Grade 9** | Algebra 1A / (1200370) 1 credit & *Algebra 1B / (1200380) 1 credit | *Algebra 1 or (H) (1200310/1200320) Or Pre-AP Algebra 1 (1200386)* | Geometry or (H) (1206310/1206320) | Geometry (H) / (12063i0) Or Algebra II (H) / (1200340) | Geometry (H) / (12063i0) Or Algebra II (H) / (1200340) |

| | | | | | | |
|---|---|---|---|---|---|---|
| | **Grade 10** | Geometry / (1206310) | Geometry or (H) / (1206310/1206320) | Algebra II or (H) / (1200330/1200340) | Algebra II (H) / (1200340) or IB Pre-Calculus / (1202375) | Algebra II (H) / (1200340) or Pre-Calc / (1202340) |
| | **Grade 11** | Algebra II or (H) / (1200330/1200340) or Mathematics for Data and Financial Literacy (1200384) | Algebra II or (H) / (1200330/1200340) or Mathematics for Data and Financial Literacy (1200384) | Pre-Calc / (1202340) or MAC 1105/1147 (2cr) | IB Math Studies / (1209800) or IB Pre-Calculus / (1202375) Or IB Calc & Descr Stats / (1202810) | Pre-Calc / (1202340) Or AP Calculus AB / (1202310) |
| | **Grade 12** | Algebra II or (H) / (1200330/1200340) or Mathematics for Data and Financial Literacy (1200384) or Mathematics for College Liberal Arts (1207350) | Pre-Calc / (1202340) or Mathematics for Data and Financial Literacy (1200384) Or Mathematics for College Liberal Arts (1207350) or MAC 1105/1147 (2cr) | AP Calculus AB / (1202310) or STA2023 | IB Stats & Intro Diff Calc (1210310) Or IB Calc & Descr Stats / (1202810) Or AP Calculus AB / (1202310) | AP Calculus AB / (1202310) Or AP Calculus BC / (1202320) |

**** Level 3 EOC score required for standard diploma and EOC counts 30% of final grade***

Algebra 1A and Algebra 1B are equivalent to 2 credits for high school graduation. However, both courses count as 1 credit for admission to the SUS

Certain Industry Certifications may be applied toward mathematics credit requirements (excluding Algebra 1 and Geometry)

# High School Course Progression Matrix

Science and Social Studies

| Course | Grade Level | Transitional<br>Level 1-2 | On Grade<br>Level 3 | Above<br>Level 4-5 | IB<br>Level 4-5 | AICE |
|---|---|---|---|---|---|---|
| Science | **Grade 9** | Env. Science (2001340)<br>(Grade 9 students only) | Biology (2000310) | Biology or (H) (2000310/2000320) | Biology 1 (H) (2000320H) | Biology (H) / (2000320) |
| | **Grade 10** | Biology (2000310) | Physical Science (2003310) | Chemistry I or (H) (2003340 / 2003350) | Chemistry 1 (H) (2003340 / 2003350) | AS Marine Science / (2002515) |
| | **Grade 11** | Physical Science (2003310)<br>or<br>Marine Science (2002500)<br>or<br>Earth Space Science (2001310) | Marine Science (2002500)<br>or<br>Earth Space Science (2001310) | Physics I or (H) /(2003380/2003390) or<br>AP Env. Science (2001380) or<br>+AP Biology 2000340 or<br>BSC2010/BSC2011 | AP Biology (2000340) | AS Environmental Management / (2001381) |
| | **Grade 12** | | | CHM 2045<br>Or<br>PHY1053 | Biology 2 IB / (2000810) or<br>Biology 3 IB / (2000820) or<br>Env. Systems 2 IB / (2001375) or<br>Sports & Ex Science 2 IB (2001830) or<br>Chemistry 2 IB (2003810) | |
| Social Studies | **Grade 9** | | | AP Human Geography (2103400) | AP Human Geography (2103400) | World History (H) / (2109320) |
| | **Grade 10** | World History (2109310) | World History or (H) (2109310/2109320)<br>or<br>Pre-AP World History and Geography (2109415) | AP World History (2109420) | AP World History (2109420)<br>Or<br>AP European History (2109380) | AS European History / (2109371) |
| | **Grade 11** | U.S. History (2100310) | U.S. History or (H) (2100310/2100320)<br>or | AP U.S. History (2100330)<br>or<br>*AMH2010/AMH2020 | AP U.S. History (2100330) | AS US History / (2100500) |

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | AP U.S. History (2100330) | | | |
| | **Grade 12** | U.S. Government (2106310) Econonomics (2102310) | U.S. Government or (H) (2106310/2106320) and Economics or (H) (2102310/2102320) | AP U.S. Gov and Politics (2106420) AP Microeconomics (2102360) or AP Macroeconomics 2102370 or AP Psychology 2107350 or AP Comparative Gov/Pol 2106430 DE Psychology PSY1012 or DE Sociology SYG2000 | Cont. History 1 IB (2109800) or Cont. History 2 IB (2109805) or Soc & Cult Anthropology 2 IB (2101810) or Environmental Systems 2 IB (2001375) | |

**APPENDIX B**
**(Sample Programs of Study)**
**For a full list of all programs of study, go to the district website**

| | | | |
|---|---|---|---|
| **Career Cluster:** | **Visual and Performing Arts** | **Program:** | **Theatre** |
| **Career Cluster Pathway:** | **Acting** | **Industry Certification:** | **N/A** |

HERNANDO SCHOOL DISTRICT
Learn it. Love it. Live it.

| | 16 CORE CURRICULUM CREDITS | | | | 8 ADDITIONAL CREDITS | | |
|---|---|---|---|---|---|---|---|
| | **ENGLISH** 4 credits | **MATH** 4 credits | **SCIENCE** 3 credits, 2 with lab | **SOCIAL STUDIES** 3 credits | **OTHER REQUIRED COURSES** FINE ARTS (1 credit), PHYSICAL EDUCATION (1 credit), | **VISUAL and PERFORMING ARTS COURSES** | **RECOMMENDED ELECTIVES** (ALIGNED WITH COMMUNITY COLLEGE & STATE UNIVERSITY SYSTEM PROGRAMS) |
| **HIGH SCHOOL (NCTHS)** | **Diploma Options: (1) 24 Credit (2) 18 Credit ACCEL (3) Advanced International Certificate of Education (4) International Baccalaureate**<br>• **Students are encouraged to begin planning for careers and post secondary options by exploring resources at mycareershines.org.**<br>• **Students are also encouraged to participate in dual enrollment courses which may be used to satisfy high school graduation or Bright Futures Gold Seal Vocational Scholars course requirements.**<br>• **One course within the 24 credit program must be an online course. Cumulative GPA of 2.0 on a 4.0 scale for 24 credit program** | | | | | | |
| **9th** | English 1 | *Algebra 1 | Biology | | HOPE (meets PE requirement) | Acting 1 | Foreign Language |
| **10th** | *English 2 | Geometry | Physical Science | World History | | Acting 2 | Foreign Language |
| **11th** | English 3 | Algebra 2 | Chemistry or Physics or Equally Rigorous Course | US History | Fine Arts – May take an additional Theatre course such as Technical Theatre Design & Production 1 or Musical Theatre 1 | Acting 3 | |
| **12th** | 4th year English | 4th year Math | | US Government and Economics with Financial Literacy | | # Acting 4 | |

| | | | |
|---|---|---|---|
| **Post-Secondary** | **Based on the Career Cluster of interest and identified career and technical education program, the following is a sample of postsecondary options available.** | | |
| | **2-Year Professional Certificate PROGRAM(S)** | **COMMUNITY COLLEGE PROGRAM(S)** | **UNIVERSITY PROGRAM(S)** |
| | American Musical and Dramatic Academy (AMDA - NY) | A.S. in Acting (FL School of the Arts)<br>A.A. Pre-Major in Theatre (Valencia College) | B.A. in Theatre Arts or Theatre/Education<br>B.F.A. in Acting or Theatre Performance<br>(UF, UCF, FSU, and others) |
| **CAREER** | **Sample Career Specialties** | | |
| | Actor (Theatre, film, television, industrials, theme park, voice-over artist, etc.) | K-12 Theatre Teacher<br>College Theatre Professor<br>Theatre Company/Performing Arts Center Education Director/Instructor | Other professions that often encourage study in acting: Psychologist/Counselor, Lawyer, Minister/Clergy, Broadcaster |
| **CREDIT** | **Extension and Dual Enrollment Opportunities** | | |
| | Dual Enrollment Survey of Drama 1 & 2 through PHSC | Students in the Theatre program may take additional theatre courses to supplement their career cluster pathway as openings in their schedules permit | Available courses: Acting 1, 2, 3, 4 Honors, Technical Theatre Design & Production 1, 2, 3, 4 Honors, Musical Theatre 1, 2, 3, Theatrical Directing & Stage Mgmt. |

***=Level 3 Requirements** **#=Honors Weight** **♦=Science Equivalent *Course*** **@= Course Substitution** **PA= Fine/Performing Arts Credit**

**Performing Arts Student Association:** International Thespian Honor Society

**Extra Curricular Experience Recommendations:** Participation in Shark Theatre productions, Thespian Honor Society Festivals/Competition

**Program of Study Graduation Requirements:** http://www.fldoe.org/academics/graduation-requirements

| | | | |
|---|---|---|---|
| **Career Cluster:** | **Engineering & Technology Education** | **CTE Program:** | Production Technology (8604000) |
| **Career Cluster Pathway:** | **Engineering & Technology Career Path (SCPA)** | **Industry Certification:** | Secondary: MSSC Certified Production Technician<br>Post-Secondary: **NIMS Machining Level 1** |

HERNANDO SCHOOL DISTRICT
Learn it. Love it. Live it.

| | 14 CORE CURRICULUM CREDITS | | | | 10 ADDITIONAL CREDITS | | |
|---|---|---|---|---|---|---|---|
| | **ENGLISH** 4 credits | **MATH** 4 credits | **SCIENCE** 3 credits, 2 with lab | **SOCIAL STUDIES** 3 credits | **OTHER REQUIRED COURSES** FINE ARTS (1 credit), PHYSICAL EDUCATION (1 credit), | **CAREER AND TECHNICAL EDUCATION COURSES** | **RECOMMENDED ELECTIVES** (ALIGNED WITH COMMUNITY COLLEGE & STATE UNIVERSITY SYSTEM PROGRAMS) |
| **HIGH SCHOOL (CHS, HHS)** | **Diploma Options: (1) 24 Credit (2) 18 Credit ACCEL (3) Advanced International Certificate of Education (4) International Baccalaureate**<br>• **Students are encouraged to begin planning for careers and post secondary options by exploring resources at mycareershines.org.**<br>• **Students are also encouraged to participate in dual enrollment courses which may be used to satisfy high school graduation or Bright Futures Gold Seal Vocational Scholars course requirements.**<br>• **One course within the 24 credit program must be an online course. Cumulative GPA of 2.0 on a 4.0 scale for 24 credit program** | | | | | | |
| **9th** | English 1 | *Algebra 1 | Biology | | HOPE (meets PE requirement) | Production Technology 1 (PA) | Foreign Language |
| **10th** | *English 2 | Geometry | Physical Science | World History | Practical/Fine Arts | Production Technology 2 (PA) | Foreign Language |
| **11th** | English 3 | Algebra 2 | Chemistry or Physics or Equally Rigorous Course | US History | | Production Technology 2 (PA) | |
| **12th** | 4th year English | 4th year Math | | US Government and Economics with Financial Literacy | | | |

| | | | |
|---|---|---|---|
| **Post-Secondary** | **Based on the Career Cluster of interest and identified career and technical education program, the following postsecondary options are available.** | | |
| | **TECHNICAL CENTER PROGRAM(S)** | **COMMUNITY COLLEGE PROGRAM(S)** | **UNIVERSITY PROGRAM(S)** |
| | Automation & Production Technology at SunCoast Technical Education Center | A.S. Engineering Technology at HCC<br>A.S. Engineering Technology at SPC<br>A.S. Engineering Technology at PHSC | BS in Industrial Management at USF<br>BS in Industrial Engineering at UCF |
| **CAREER** | **Sample Career Specialties (The Targeted Occupations List may be used to identify appropriate careers.)** | | |
| | Production Worker<br>Team Assemblers | Engineering Technician Machinist<br>Manufacturing Production Technician | Engineer |
| **CREDIT** | **Articulation and CTE Dual Enrollment Opportunities** | | |
| | **Secondary to Technical Center (PSAV)** | **Secondary to College Credit Certificate or Degree**<br>Students earning the MSSCN001 Industry Certification are guaranteed 15 credits in the Engineering Technology AS/AAS | **PSAV/PSV to AAS or AS/BS/BAS**<br>Three (3) college credit hours to the AAS/AS Degree in Manufacturing Technology. |

***= Level 3 Requirements** **#=Honors Weight** **♦=Science Equivalency** **@= Course Substitution** **PA= Fine/Performing Arts Credit**

**Career and Technical Student Association: Skills USA**

**Internship/Work Experience Recommendations:**

**Program of Study Graduation Requirements:** http://www.fldoe.org/academics/graduation-requirements

| | | | |
|---|---|---|---|
| **Career Cluster:** | **Health Science** | **CTE Program:** | **Allied Health Assisting** |
| **Career Cluster Pathway:** | **Support Services** | **Industry Certification:** | **Certified Medical Administrative Assistant, Certified Nursing Assistant** |

HERNANDO SCHOOL DISTRICT
Learn it. Love it. Live it.

| | 14 CORE CURRICULUM CREDITS | | | | 10 ADDITIONAL CREDITS | | |
|---|---|---|---|---|---|---|---|
| | **ENGLISH** 4 credits | **MATH** 4 credits | **SCIENCE** 3 credits, 2 with lab | **SOCIAL STUDIES** 3 credits | **OTHER REQUIRED COURSES** FINE ARTS (1 credit), PHYSICAL EDUCATION (1 credit), | **CAREER AND TECHNICAL EDUCATION COURSES** | **RECOMMENDED ELECTIVES** (ALIGNED WITH COMMUNITY COLLEGE & STATE UNIVERSITY SYSTEM PROGRAMS) |
| **HIGH SCHOOL (CHS, HHS)** | **Diploma Options: (1) 24 Credit (2) 18 Credit ACCEL (3) Advanced International Certificate of Education (4) International Baccalaureate**<br>• **Students are encouraged to begin planning for careers and post secondary options by exploring resources at mycareershines.org.**<br>• **Students are also encouraged to participate in dual enrollment courses which may be used to satisfy high school graduation or Bright Futures Gold Seal Vocational Scholars course requirements.**<br>• **One course within the 24 credit program must be an online course. Cumulative GPA of 2.0 on a 4.0 scale for 24 credit program** | | | | | | |
| **9th** | English 1 | *Algebra 1 | Biology | | HOPE (meets PE requirement) | | Foreign Language |
| **10th** | *English 2 | Geometry | Physical Science | World History | Practical/Fine Arts | | Foreign Language |
| **11th** | English 3 | Algebra 2 | Chemistry or Physics or Equally Rigorous Course | US History | | Health Science 1or Anatomy & Physiology | |
| **12th** | 4th year English | 4th year Math | | US Government and Economics with Financial Literacy | | Health Science 2, Allied Health 3 and Health Science Directed Study | |

| | | | |
|---|---|---|---|
| **Post-Secondary** | **Based on the Career Cluster of interest and identified career and technical education program, the following postsecondary options are available.** | | |
| | **TECHNICAL CENTER PROGRAM(S)** | **COMMUNITY COLLEGE PROGRAM(S)** | **UNIVERSITY PROGRAM(S)** |
| | Certified Nursing Assistant, Practical, Surgical Technician, EMS, Paramedics, Medical Technician Programs | Various Health Science Programs including LPN, RN Radiology Technician, Ultrasound Technician | BS in Registered Nursing, Pre-Med, Pre-Pharmacy, Nurse Practitioner, |
| **CAREER** | **Sample Career Specialties (The Targeted Occupations List may be used to identify appropriate careers.)** | | |
| | Certified Nursing Assistant, Patient Care Assistant, Practical Nurse | Nursing RN, Emergency Medical technician, Medical Administrative Assistant, Health Unit Coordinator, Medical Coder | Registered Nurse, Nurse Practitioner, Respiratory Therapist, Physical Therapist |
| **CREDIT** | **Articulation and CTE Dual Enrollment Opportunities** | | |
| | | | |

***= Level 3 Requirements** **#=Honors Weight** **♦=Science Equivalency** **@= Course Substitution** **PA= Fine/Performing Arts Credit**

**Career and Technical Student Association: HOSA Future Health Professionals**

**Internship/Work Experience Recommendations: Clinical experience required as part of program**

**Program of Study Graduation Requirements:** http://www.fldoe.org/academics/graduation-requirements

**APPENDIX C**
**(Intervention Plans)**

## Individual Student Plans

| Plan Element | Progress Monitoring Plan | Individual Education Plan (IEP) | Section 504 Plan | English Language Learners Plan |
|---|---|---|---|---|
| **Authority** | Section 1008.25(4), F.S. | Individuals with Disabilities Education Act and Rule 6A-6.03028, FAC | Section 504 of the Rehabilitation Act of 1973 | Consent Decree, *LULAC et. al. v. State Board of Education* (1990) |
| **Purpose** | To assist the student in meeting state and district expectations for proficiency for promotion in ELA, mathematics, social studies, and science | To address the unique educational needs of a student with a disability, including their level of English proficiency to ensure a free and appropriate public education | To provide students with disabilities equal opportunity to benefit from educational programs, services, or activities as is provided their nondisabled peers | To ensure the provision of appropriate services to students with limited English proficiency and to monitor the progress made by such students |
| **Target Audience/Student Eligibility** | Students who do not meet specific levels of performance as determined by the district School Board ELA, mathematics, social studies, and science for each grade level, or who do not meet specific levels of performance on statewide assessments at selected grade levels | Students who meet the eligibility requirements under IDEA and State Board of Education Rules must have an IEP developed and implemented. | Students with a current physical or mental impairment which substantially limits one or more major life activities | Students identified through a home language survey and oral/aural and reading/writing (3-12) assessments to be limited English proficient |
| **Goals** | Identification of the desired level of performance in area(s) of deficiency. Level 3 on FSA, SRI grade level proficiency and below designated cut points on iReady. | Identification of measurable annual goals to address the student's priority educational needs and how the disability affects progress in the general education curriculum | Determination of necessary accommodations based on the individual needs of the student | Progress toward the acquisition and proficiency of the English language |
| **Method** | Diagnostic assessments may include: teacher and common district assessments, placement test, and diagnostic software results | Diagnostic assessments may include: teacher and common district assessments, placement test, and diagnostic software results | There are no specific requirements for the content of a Section 504 plan; the plan identifies the services or accommodations to be provided to the eligible student. | ACCESS for ELLs, diagnostic assessments may include: teacher and common district assessments, placement test, and diagnostic software results |

| Plan Element | Progress Monitoring Plan | Individual Education Plan (IEP) | Section 504 Plan | English Language Learners Plan |
|---|---|---|---|---|
| **Monitoring** | The how, when, how often, by whom, how long academic support instruction is to be provided, and the reevaluation activities to be employed | The how, when, how often, by whom, how long academic support instruction is to be provided, and the reevaluation activities to be employed | The how, when, how often, by whom, how long academic support instruction is to be provided, and the reevaluation activities to be employed | The how, when, how often, by whom, how long academic support instruction is to be provided, and the reevaluation activities to be employed |
| **Parent Involvement** | The school must collaborate with the parent of any student involved in the school-wide PMP through MTSS process. | Parents are integral members of the student's IEP team; documentation is required demonstrating that the parent was afforded the opportunity to participate. | Best practice dictates that they have involvement in the evaluation and placement process. | Parent involvement shall be promoted by the establishment of Parent Leadership Councils at the school or district level in addition to the training and promotion of parents of ELL students on other advisory councils in the district. |
| **Service Delivery** | Re-teaching by the classroom teacher, extra time programs, academic support programs, course/credit recovery<br>Level 1 (intensive ELA and mathematics classroom)<br>Level 2 (core academic classroom) | Identification and delivery of special education and related services, accommodations, and/or<br>modifications | Individualized based on the student's required accommodations and/or modifications | Intensive English language instruction and instruction in basic subject that are comprehensible and equal to that provided to English proficient students in scope, sequence, etc. |
| **Other Requirements** | District school boards shall assist schools and teachers to implement research-based activities that have been shown to be successful in teaching low-performing students.<br>academic support instruction provided during high school may not be in lieu of English and mathematics credits required for graduation. | An IEP may suffice for the PMP process. | Students eligible for a Section 504 plan may also participate in the school-wide PMP process if they are experiencing academic difficulties. | The ELL Student plan may be combined with an IEP.<br>The ELL or Student plan may be included in or attached to an existing student's plan, e. g., IEP, or may be a separate document for a given student or students. |

# APPENDIX D

## NOTICE OF USE OF SOCIAL SECURITY NUMBERS

**Please Read the information below.**

The School District of Hernando County may collect, use or release social security numbers (SSN) of students and/or parents for the following purposes, which are noted as either required or authorized by law to be collected. The collection of social security numbers is either specifically authorized by law or imperative for the performance of the District's duties and responsibilities as prescribed by law [Florida Statute §119.071(5)(a)2-3].

- **Student registration and student identification numbers [**Required to request by §1008.386 and §119.071(5)(a)6, F.S. However, §1008.386 notes as an exception, "However, a student is not required to provide his or her social security number as a condition for enrollment or graduation."]
- **Registration in an adult education program** [Required by 6A-10.0381, Florida Administrative Code (F.A.C.) if available and/or student identifier, as required by §119.071(5)(a)6, F.S.]
- **Tracking of adult students enrolled in a postsecondary program.** [Required by 6A-1.0955(3)(e), F.A.C., and by §119.071(5)(a)6, F.S.]
- **Criminal history, Level 1 and level 2 background checks / Identifiers for processing fingerprints by Department of Law Enforcement / Registration information regarding sexual predators and sexual offenders authorized by §943.04351, F.S., if SSN is available.** [Required by 11C-6.003, F.A.C., and §119.071(5)(a)2 and 6, F.S.]
- **Reports on students required to be submitted to Florida DOE** [Authorized by §119.071(5)(a)2 and 6, F.S.]
- **Tort claims and tort notices of claim against the School Board** [Required by §768.28(6) and §119.071(5)(a)6, F.S.]
- **Use of motor vehicle information from the Department of Motor Vehicles for the District to carry out its functions and to verify the accuracy of information submitted by agent or employee to District, including to prevent fraud, in connection with insurance investigations, and to verify a commercial driver's license.** [Authorized by federal law 18 U.S.C. 2721 et seq. and §119.071(5)(a)6, F.S.]
- **Information received from Florida DOE to locate missing Florida School Children.** [Required by 6A-6.083, F.A.C., and §119.071(5)(a)6, F.S.]
- **National School Lunch Act application verification process / Eligibility for Free and Reduced Price Meals and Free Milk in Schools.** [Required of the adult, if the person has a number, by federal law 42 U.S.C. 1751 et seq. and federal regulations 7 C.F.R. 245.2 and .3, and §119.071(5)(a)6, F.S.]
- **Reports from Department of Motor Vehicles of each student whose driver's license is suspended for excessive unexcused absences and reports to Department of non-enrollment or non-attendance upon the part of a student who is required to attend some school** [Required by §322.091(5), §1003.27, and §119.071(5)(a)6, F.S.]
- **Written verification from employer for vocational education, student follow up** [Required by 6A-10.0341, F.A.C., and §119.071(5)(a)6, F.S.]
- **Child abuse report to Department of Children and Families (DCF), of student victim and subjects of report** [Required by 65C- 29.002, F.A.C., and §119.071(5)(a)6, F.S.]
- **Identification of blood donors** [Authorized by federal law 42 U.S.C. 405(c)(2)(D)(i)]
- **The disclosure of the SSN is expressly required by federal or state law or a court order.** [Required by §119.071(5)(a)6, F.S.]
- **Collection and/or disclosure are imperative or necessary for the performance of the District's duties and responsibilities as prescribed by law, including but not limited for password identification to the District's network.** [Authorized by §119.071(5)(a)6, F.S., and required by §119.071(5)(a)2, F.S.]
- **The individual expressly consents in writing to the disclosure of his or her SSN.** [Authorized by §119.071(5)(a)6, F.S.]
- **The disclosure of the SSN is made to prevent and combat terrorism to comply with the USA Patriot Act of 2001, Public Law 107-56, or Presidential Executive Order No. 13,224.** [Required by §119.071(5)(a)6, F.S.]
- **The disclosure of the SSN is made to a commercial entity for the permissible uses set forth in the federal Driver's Privacy Protection Act of 1994, 18 U.S.C. 2721 et seq.; the Fair Credit Reporting Act, 15 U.S.C. 1681 et seq.; or the Financial Services Modernization Act of 1999, 15 U.S.C. 6801 et seq., provided that the authorized commercial entity complies with the requirements of §119.071(5), F.S.** [Authorized by §119.071(5)(a)6, F.S.]
- **Income for Medicaid eligibility, determine the amount of medical assistance payments, process Medicaid billing, and provide program follow-up [Required by federal regulation 42 C.F.R. 435.910, unless student applicant for Medicaid refuses** to obtain a SSN, based on well-established religious objections]

# APPENDIX E

## STUDENT RECORDS

FERPA (Family Education Rights & Privacy Act) is a Federal law that is administered by the Family Policy compliance Office in the US Department of Education. This law gives parents [and students over eighteen (18) years of age] certain rights concerning student school records.

**Annual Notice about Your Rights Concerning Student Records**: Parent(s)/ guardian(s) have the right to inspect and review all records and data related to their child who is under 18 years of age or over 18 years of age if claimed as a dependent under IRS rules. This includes print, computer media, microfilm, and microfiche records. This may be done by contacting the school administration for an appointment. All requests will be granted within a reasonable period of time, not to exceed 30 days. Students 18 years of age and older have the right to inspect and review their records by following the same procedure outlined above.

Parent(s)/guardian(s) have an opportunity to challenge the content of their child's record, to ensure that it is not inaccurate, misleading, or otherwise in violation of privacy. Parent(s)/guardian(s) of students over eighteen (18) years of age claimed as a dependent under IRS rules and students over eighteen (18) years of age not claimed as a dependent are provided the opportunity to correct or delete inaccurate, misleading, or inappropriate data by first requesting a meeting with the school administration or department responsible for developing that information. If the school administration or department responsible for developing the information agrees that it needs to be corrected, then it is done, and only a notation that the record has been corrected or deleted is placed in the file. If an agreement is not reached at this level, then the parent(s)/guardian(s) or student over the age of 18 years if not claimed as a dependent, has the right to request a formal hearing under School Board Policy.

You have the right to let other people see your school records; however, the law allows some people to see your records without your consent. Exemptions to consent for disclosure:

i. School Board members, as part of an expulsion proceeding.
ii. School district employee or adult volunteer may see records if he or she needs information in the record in order to do his or her job as an employee or volunteer.
iii. Another educational institution even after a student has already enrolled or transferred if the purpose is related to the student's enrollment or transfer.
iv. Schools or institutions of post-secondary education to which a student seeks or intends to enroll.
v. Federal, state, and local authorities involved in an audit or evaluation of compliance with educational program requirements
vi. Financial aid institution, such as college loan personnel.
vii. Accrediting organizations.
viii. Persons who comply with lawfully issued orders or subpoenas.
ix. Persons who deal with health or safety emergencies.
x. State or local officials in connection with serving the student's under juvenile justice systems in the accordance with an interagency agreement or cooperative agreement as mandate by section Florida Statute §1003.52.

Some of the information in your child's school record is not confidential and may be released without your consent. This information is defined as "Directory Information". The primary purpose of directory information is to allow the District to include this type of information from your child's educational records in certain school publications.

Examples include: Yearbook, honor roll, graduation reports, sport publications, etc. The following records/reports are designated as Directory Information.

1. Student's name
2. Date of Birth
3. Dates of attendance
4. Address
5. Telephone number, if not unlisted or Restricted per state statute
6. Major field of study
7. Degrees, honors, and awards received
8. Most recent previous educational institution attended
9. Height & weight of members of athletic teams
10. Participation in recognized sports/activities

*If you do not want directory information released, you must notify the school administration in writing specifying what types of directory information you do not want released. The written notice to the school administration must be received no later than September 15, of each school year, or within 30 days of receiving this notice, if you enroll after the school year has begun.* Military recruiters and institutions of higher education are entitled, under federal law, to a list of names, addresses, and telephone numbers of high school students, unless you object to such release. The Superintendent also authorizes

release of this information to companies that manufacture class rings and publish yearbooks. You must notify your child's school administration in writing, if you do not wish this information released without your consent. Both parents have a right to see their child's record unless there is a certified copy of an order on file at the school that specifically denies the right of access to school records. Copies of school records are available for a minimum copying charge.

You have the right to inspect, upon request, any instructional material used as part of the educational curriculum. This does not include academic tests/assessments.

You have the right to opt out of any physical examination or screening that is invasive in nature – any medical examination that involve exposure of private body parts, or any acts during examination that include incision, insertion, or injection into the body, but do not include a hearing , vision, scoliosis screening, or head lice exams.

"Note: The School District may permit School Resource Officers (SRO) to view live feed of School District risk-management surveillance videos (bus or schools) or playback of such videos. A subpoena is required if the officer requests a copy of the video."

# APPENDIX F

**SURVEYS**

Students are not required to participate in any survey that concerns one or more of the following protected areas without prior written consent:

1. Political affiliations or beliefs of the student or the student's parents
2. Mental and psychological problems of the student or the student's family
3. Sexual behavior or attitudes
4. Illegal, antisocial, self-incriminating, or demeaning behavior
5. Critical appraisals of other individuals with whom the respondent has close family relationships
6. Legally recognized privileged relationships, such as those of lawyers, physicians, and ministers
7. Religious practices, affiliations, or beliefs of the student or the student's parent
8. Income (other than required by law to determine program eligibility)

Parents have the right to inspect any survey before it is administered or distributed by contacting the school and making an appointment during regular school hours.

*You have the right to file a complaint with the U.S. Department of Education concerning alleged failure by the District to comply with the requirements of the Family Educational Rights and Privacy Act of 1974 (FERPA). The address of the office that administers FERPA is:*

*Family Policy Compliance Office*
*U.S. Department of Education*
*400 Maryland Avenue S.W. Washington, D.C. 20202-5920*

Complete Section A **or** B; **and** C

**MUST BE COMPLETED IN FULL FOR PLACEMENT CONSIDERATION.**
(For Donations, use Section B)

**A. Item Currently Budgeted -**

Account Name: No Financial Impact

Account Number: Fund | Function | Object | Cost Center | Project | Sub Project

| Original Approved Budget | + - | Budget Amendments | - | Expenditures / Encumbrances To Date | = | Current Available Budget | - | Present Request | = | Remaining Balance Available |
|---|---|---|---|---|---|---|---|---|---|---|
| $ | | $ | | $ | | $ | | $ | | $ |

Account Name

Account Number: Fund | Function | Object | Cost Center | Project | Sub Project

| Original Approved Budget | + - | Budget Amendments | - | Expenditures / Encumbrances To Date | = | Current Available Budget | - | Present Request | = | Remaining Balance Available |
|---|---|---|---|---|---|---|---|---|---|---|
| $ | | $ | | $ | | $ | | $ | | $ |

**B. Item Currently Not Budgeted -****

Funding Source

Account Name

Account Number: Fund | Function | Object | Cost Center | Project | Sub Project

Amount $

Funding Source

Account Name

Account Number: Fund | Function | Object | Cost Center | Project | Sub Project

Amount $

**C. History**

Check one:
**Prior Year Budget:** ○
**New for Current Year:** ○

Prior Year Approved Budget: $_____

Prior Year Actual Spent: $_____

**** WHEN ITEM NOT CURRENTLY BUDGETED IS APPROVED BY THE SCHOOL BOARD, THIS WILL SERVE AS THE BUDGET AMENDMENT****

# Hernando School District

## School Board Regular Meeting

**Agenda Item #** 5. 24-1672 9/5/2023

**Title and Board Action Requested**
Citizen Input on agenda items for this meeting (Green Form)

**Executive Summary**
Please see the attached form if you wish to make a presentation before the School Board for matters that pertain to an item for this meeting.

**My Contact**
Kelly A. Pogue
Secretary to the School Board and General Counsel
(352) 797-7253

**2018-23 Strategic Focus Area**
Pillar 4: Communication & Community Engagement

**Financial Impact**
There is no financial impact

# Hernando County School Board
# CITIZEN INPUT
## GREEN SPEAKER FORM

Part 1: The Process

- This is the opportunity for the public to address items on the Board's Agenda. Speakers who wish to address any matter of relevance to the operation of schools not included on the agenda, additional time will be reserved for Citizen Input at the end of the meeting's agenda.
- Each speaker will have three (3) minutes for each section of Citizen Input.
- Speakers must complete this *Citizen Input Speaker* form.
- Submit the completed form with any attachments you wish to share with the Board to the Board Secretary *prior* to speaking. The Board may not accept documents submitted while the speaker is providing input.
- The public is reminded that it may also address the Board with regard to items appearing on the agenda for public hearing at the time of the public hearing.

**Note: The Board typically does not respond to remarks or questions made during Citizen Input.*

- Inquiries or comments made during Citizen Input may be followed up with the citizen and reported back to the Board by the Superintendent or his/her staff as soon as possible.
- Although the Board encourages citizen participation, it must also be understood that no immediate action will be taken on items presented during the public comment portion of the meeting.
- If Board action is needed, the matter may be placed on the agenda of an upcoming meeting for further consideration.

Part II: Decorum

- Profanity is strictly prohibited.
- The negative use of any student's name, or references made to other students or families, is strictly discouraged.

## PLEASE PRINT ALL INFORMATION BELOW:

Failure to complete this form or to sign below will prevent the Citizen Input form from being presented to the Board Chair.

LEGAL NAME: _____

LEGAL ADDRESS: _____

PHONE: (_____) _____

☑Please check if this matter pertains to a School Board agenda item for this meeting. Agenda item number(s) being addressed: _____

_____

_____

Reminders:

Limited agenda time and the need to conduct meetings in an orderly fashion require that you adhere to the following Citizen's Input guidelines:

- The speaker will adhere to a three (3) minute time limit per speaker.
- Time may not be yielded to other speakers.
- The Chairperson has the authority to limit discussion if the subject is outside of the authority of the School Board Members regarding an issue that is repetitive or is addressing a legally confidential issue.
- Materials or documents you wish to share with the School Board should be attached to this form.
- The Chairperson may deny all forms submitted after the close of the Citizen's Input section of the agenda.

*My signature is confirmation that I have read, understand and agree to abide by the guidelines listed above:*

Signature of speaker: _____

Chairperson's Approval of form: _____

Chairperson's Denial of form based on Guideline No. _____

FOR OFFICE USE ONLY:

Date Received: _____

Time Received: _____

# Hernando School District

## School Board Regular Meeting

**Agenda Item #** *6. 24-1658 9/5/2023

**Title and Board Action Requested**
Approval of the Personnel Recommendations

**Executive Summary**
The Director of Human Resources, on behalf of the Superintendent of Schools, hereby requests the Board approve the Personnel Recommendations as attached

**My Contact**
Matthew Goldrick
Director of Human Resources
352-797-7070 Ext. 451
goldrick_m@hcsb.k12.fl.us

**2018-23 Strategic Focus Area**
Pillar 2: People

**Financial Impact**
See attached budget sheet.

If expenditure is not currently budgeted, this will serve as the budget amendment when Board approved. If the agenda item includes the purchase of goods or services, the funds requested are an anticipated amount and may fluctuate depending on such factors as current market conditions, product availability, additional funding sources, and the needs of the District. Should the actual cost exceed the anticipated amount, the Board approves the additional cost, after review by the superintendent, but not in excess of the funds available in the site's approved annual budget.

I. CONSENT AGENDA

A. Approval of Personnel Recommendation

**1. Instructional Leaves (9)**

Dawn Albanese – Teacher, PGES – From 08/07/2023 through 10/09/2023
Melanie Blankenship – Teacher, SHES – From 08/07/2023 through 10/27/2023
Carlos Carrasquillo – Teacher, PMS – From 08/07/2023 through 06/04/2024 (Intermittent)
Allyson Cavanaugh – School Social Worker, Student Services – From 08/07/2023 through 10/27/2023
Paul Duncan – Teacher, PMS – From 08/09/2023 through 04/04/2024
Caroline Fulton – Teacher, JDFES – From 08/07/2023 through 06/04/2024 (Intermittent)
Lydia Honor – Teacher, NCTHS – From 08/07/2023 through 06/04/2024 (Intermittent)
Kailee Morito – Teacher, MES – From 08/22/2023 through 11/17/2023
Wendi Rode – Teacher, JDFES – From 08/07/2023 through 06/04/2024 (Intermittent)

**2. Instructional Appointments and Approval of Probationary Contract (36)**

Jacqueline Barker – Teacher, EK8 – 08/07/2023
Deneisha Bethune – Teacher, EK8 – 08/07/2023
Christopher Carire – Teacher, DSPMS – 08/07/2023
Mary Dodolak – Teacher, MES – 08/07/2023
Christie Espinosa – School Social Worker, Student Services – 08/07/2023
Casey Farmer – Teacher, DSPMS – 08/07/2023
Priscilla Foster – Teacher, CK8 – 08/07/2023
Bernadette Franco – Teacher, JDFES - 08/07/2023
Nicole Gantz – Teacher, FCMS – 08/07/2023
Zimary Garcia – Teacher, FCMS – 08/10/2023
Terras Gatlin – Teacher, PMS – 08/07/2023
Ebony Givens – Teacher, PGES – 08/07/2023
Anessia Gricki – Behavior Analyst, Student Services – 08/07/2023
Amarilla Guercia – Teacher, SHES – 08/08/2023
Aubrey Hypes – Teacher, FCMS – 08/07/2023
Amanda Jones – Teacher, PGES – 08/07/2023
Deborah Jones – Teacher, JDFES – 08/07/2023
Jason Kirkpatrick – Teacher, WHMS – 08/07/2023
Colleen Lighty – Teacher, FCMS – 08/07/2023
Elizabeth Masson – Teacher, JDFES – 08/07/2023
Amanda Maupin – Teacher, EES – 08/07/2023
Grace McFarland – Teacher, EES – 08/07/2023
Roxanne McKenzie – Teacher, PGES – 08/07/2023
Megan Nowell – Teacher, WWHS – 08/07/2023
Taylor Olsson – Teacher, JDFES – 08/07/2023
Michelle Pearson – Behavior Analyst, ESE – 08/07/2023
Pete Perrone – Teacher, DSPMS – 08/07/2023
Barbara Punchak – Teacher, SES – 08/07/2023
Michelle Reichert – Teacher, MES – 08/07/2023
Carina Rodriguez – Speech/Language Assistant, ESE – 08/07/2023
Cassandra Sickman – Teacher, FCMS – 08/10/2023
Cristina Stenstrom – Teacher, EK8 – 08/07/2023
Alexander Tomberlin – Teacher, DSPMS – 08/07/2023
Katye Vasquez – Teacher, FWSHS – 08/07/2023
Allyn Williamson – Teacher, NCTHS – 08/07/2023
Piper Zinn – Teacher, EK8 – 08/07/2023

**3. Instructional Appointments and Approval of Annual Contract (2)**
Lynn Arroyo – Teacher, FWSHS – 08/07/2023
Mallory Boreland – Teacher, JDFES – 08/07/2023

**4. Instructional Transfers (6)**
Sherri Anderson – From Teacher, PMS – to Teacher, EK8 – 08/07/2023
Lynette Burbine – From Teacher, CK8 – to Teacher, Endeavor Academy – 08/07/2023
Maureen Castro – From Teacher, BES – to Teacher, EES – 08/07/2023
Karen Cooper – From Certified School Counselor, FCMS – to Certified School Counselor, WHMS – 08/07/2023
Elizabeth Rosado – From Teacher, JDFES – to Teacher, CK8 – 08/07/2023
Hunter Schwefringhaus – From Teacher, CES – to Teacher, WWHS – 08/07/2023

**5. Instructional Separations (5)**
Jennifer Bookhamer – Teacher, DSPMS – 06/02/2023 (Retirement)
Bridget Giglio – Teacher, CHS – 08/08/2023 (Resignation)
Kim Hamann – Teacher, PGES – 06/02/2023 (Resignation)
Jennifer Kalament – Teacher, CHS – 08/09/2023 (Resignation)
Caitlin Kendall – Teacher, WWHS – 06/02/2023 (Resignation)

**6. Administrative Separations (2)**
Lisa Becker – Assistant Superintendent for Business & Support, Superintendent's Office – 08/18/2023 (Resignation)
Lisa Castoria – Assistant Principal, JDFES – 08/25/2023 (Resignation)

**7. Administrative Transfers (3)**
Karen Jordan – From Public Information Officer, Communications & PR – to Director of Communications, Communications & PR – 07/26/2023
Ray Pinder – From Executive Director of Business Services, Business Services – to Assistant Superintendent of Business and Operation Services, Assistant Superintendent – 08/01/2023
Jill Renihan – From Director of Safe Schools, Office of Safe School – to Executive Director of Business Services, Business Services – 08/01/2023

**8. Administrative Appointments (2)**
Angel Pagan – From Lead School Safety Guardian, Office of Safe Schools – to Assistant Director of Safe Schools, Office of Safe Schools – 07/26/2023
Stacey Swihart – From Coordinator of Student Support Programs, Student Services – to Assistant Principal, HHS – 08/03/2023

**9. Non-instructional and Professional/Technical/Supervisory Leaves (5)**
Michael Duryea – District Tech Support Specialist, TIS Dept – From 07/3/2023 through 02/02/2024
Glendalie Kennedy – Bus Attendant, Transportation Dept – From 08/14/2023 through 11/08/2023
Fivia Laffitte-Feinberg – Secretary II, NCTHS – From 08/09/2023 through 06/28/2023 (Intermittent)
Gary McBride – Environmental Services Tech I, PMS – From 07/17/2023 through 08/11/2023
Nicole Spatz – Paraprofessional, MES – From 08/14/2023 through 08/25/2023

<u>Return From Leave Early (1)</u>
Darrell Harris – Athletic Turf Maintenance I, Maintenance Dept – 08/07/2023

**10. Non-instructional and Professional/Technical/Supervisory Appointments (77)**
Sonja Abbey – Paraprofessional, FCMS – 08/14/2023
Glenn Ackley – Paraprofessional II, PGES – 08/14/2023
Aaliyah Adams – Manager of Sednet, ESE – 08/01/2023

Amanda Allen – Paraprofessional, EK8 – 08/14/2023
Buffy Anderson – Secretary II, PGES – 08/07/2023
Olivia Atiles – Paraprofessional II, DES – 08/14/2023
Heather Baldwin – Paraprofessional, PGES – 08/14/2023
Sianna Ballistrea – Paraprofessional, MES – 08/14/2023
Gabrielle Boswell – Food & Nutrition Assistant, WHMS – 08/14/2023
Christina Bradford – Paraprofessional I, WWK8 – 08/14/2023
Laurie Braun – Food & Nutrition Assistant, WWK8 – 08/14/2023
Evan Bronhard – Paraprofessional, DES – 08/14/2023
Linda Bucki – Paraprofessional, WWK8 – 08/14/2023
Frank Buonaguro – Environmental Service Tech. I, WWHS – 08/09/2023
Howard Cavender II – Paraprofessional II, WHMS – 08/14/2023
Brittney Cobb – Paraprofessional, EK8 – 08/14/2023
Tina Cross – Paraprofessional, MES – 08/14/2023
Nubia Cruz – Bus Attendant, Transportation Dept – 08/14/2023
Lisa Dunn – Payroll Assistant, Human Resources Dept – 08/08/2023
Amy Dupre – Paraprofessional, CHS – 08/14/2023
Edgardo Escudero – Paraprofessional II, DES – 08/14/2023
Maria Farrugia – Paraprofessional, SES – 08/14/2023
Brittany Flowers – Paraprofessional, HHS – 08/14/2023
Samantha Flynn – Paraprofessional, DSPMS – 08/14/2023
Michelle Ford – Paraprofessional, MES – 08/14/2023
William Foskey – Environmental Service Tech I, DSPMS – 08/07/2023
Julia Gleaton – Food & Nutrition Assistant, BES – 08/14/2023
Donna Grauer – Paraprofessional, DES – 08/14/2023
Anna Gray – Food & Nutrition Assistant Rover, Food & Nutrition Dept – 08/14/2023
Paula Green – Paraprofessional, FCMS – 08/14/2023
Yenny Guarin Barrera – Paraprofessional, WHMS – 08/14/2023
Rachel Guido – Paraprofessional, EK8 – 08/14/2023
Kenneth Guthrie – Bus Attendant Transportation Dept – 08/14/2023
Christopher Hill – Office Clerk, Human Resources Dept – 08/14/2023
Cameron Holton – Bus Operator, Transportation Dept – 08/14/2023
Victoria Houston – Paraprofessional, EK8 – 08/14/2023
Zully Iglesias – Food & Nutrition Assistant, WWK8 – 08/14/2023
Lea Jackson – Paraprofessional, EK8 – 08/14/2023
Stephanie Jennings – Paraprofessional Clinic, FCMS – 08/14/2023
Sharon Johnson – Bus Operator, Transportation Dept – 08/14/2023
Frank Kitchen – Environmental Service Tech I, FWSHS – 08/07/2023
Cynthia Lewis – School Health Professional, FCMS – 08/07/2023
Liliana Martinez Ramirez – Food & Nutrition Assistant, NCTHS – 08/14/2023
Wendy Miranda – Food & Nutrition Assistant, DES – 08/14/2023
Elizabeth Moore – Paraprofessional, MES – 08/14/2023
Xavier Morales Soto – Lawn & Turf Maintenance I, Maintenance Dept – 08/09/2023
Elizabeth Moret – Paraprofessional Clinic, MES – 08/16/2023
Michael Muoio – Bus Operator, Transportation Dept – 08/14/2023
Keith Myers – Paraprofessional, FCMS – 08/16/2023
Callista Newman – Paraprofessional, JDFES – 08/14/2023
Anna Oliveira – Bus Attendant, Transportation Dept – 08/14/2023
Aurea Ortiz – Bus Operator, Transportation Dept – 08/14/2023
Mary Ospina Arias – Environmental Service Tech I, FWSHS – 08/07/2023
Brian Padgett – Environmental Service Tech III, WWK8 – 08/09/2023
Brittni Page – Paraprofessional, EK8 – 08/14/2023
Richard Parks – Environmental Service Tech I, CK8 – 07/18/2023

Pamela Phillips – Food & Nutrition Assistant, WWK8 – 08/14/2023
Maura Pierson – Bus Operator, Transportation Dept – 08/14/2023
Anthony Pucci – Paraprofessional II, EK8 – 08/14/2023
Liza Ramos – Food & Nutrition Assistant, SES – 08/14/2023
Noel Rice – Paraprofessional, FCMS – 08/16/2023
Evelyn Richardson – Food & Nutrition Assistant, PMS – 08/16/2023
Luis Rios – Environmental Services Tech I, HHS – 08/14/2023
Egla Rodriguez – Food & Nutrition Assistant, DES – 08/14/2023
Ninoshka Rodriguez – Environmental Service Tech I, CK8 – 08/07/2023
Miladis Rosa – Paraprofessional, MES – 08/14/2023
Maria Rossi – Paraprofessional II, SES – 08/14/2023
Ann Royer – Bus Attendant, Transportation Dept – 08/14/2023
Suzanna Schwedler – Paraprofessional, DES – 08/16/2023
Angelica Sobeck – Paraprofessional II, SHES – 08/14/2023
Amanda Stevens – Food & Nutrition Assistant, FCMS – 08/14/2023
Marc Swarrow – Air Conditioning Mechanic I, Maintenance Dept – 08/14/2023
Madelayne Vega – Secretary II, EK8 – 08/07/2023
Katya Villodas Ramos – Paraprofessional II, FCMS – 08/14/2023
Darrell Williams – Bookkeeper, DSPMS – 08/03/2023
Margaret Williams – Bus Operator, Transportation Dept – 08/14/2023
Thomas Yagmin – District Technology Support Specialist, TIS Dept – 08/02/2023

**11. Non-instructional and Professional/Technical/Supervisory Transfers (37)**

Lore Bain – From Environmental Service Tech I, HHS – to Environmental Service Tech I, BES – 08/14/2023
Rachel Beker – From Wellness Specialist, Risk & Benefits Dept – to Coordinator of Human Resources, Human Resources Dept – 07/24/2023
Jennifer Bronhard – From Paraprofessional, DES – to Paraprofessional, WWK8 – 08/14/2023
Lynn Caban – From Food & Nutrition Assistant III, SHES – to Food & Nutrition Assistant III, MES – 08/14/2023
Tara Daglia – From Paraprofessional, FWSHS – to Paraprofessional, WWHS – 08/14/2023
Benjamin Davis – From Paraprofessional, PMS – to Paraprofessional, NCTHS – 08/14/2023
Alicia Douglas – From Environmental Service Tech I, EES – to Food & Nutrition Assistant, EES – 08/14/2023
Hector Esobar – From Paraprofessional, PGES – to Paraprofessional, CES – 08/14/2023
Desiree Finley – From Food & Nutrition Assistant Roover, FNS – to Food & Nutrition Assistant, WWK8 – 08/14/2023
Raymond Fonte – From Environmental Service Tech I, Support Building – to Food & Nutrition Assistant, SHES – 08/14/2023
Tammy Fulmor – From Field Trip Secretary, Transportation Dept – to Secretary II, JDFES – 07/24/2023
Keyla Gonzalez Perez – From Food & Nutrition Assistant, CES – to Food & Nutrition Assistant, WHMS - 08/14/2023
Amanda Halloran – From Office Clerk, Transportation Dept – to Field Trip Secretary, Transportation Dept – 08/02/2023
Robin Hart – From Paraprofessional, BES – to Paraprofessional, WWK8 – 08/14/2023
Yaritza Knowell – From Paraprofessional, FCMS – to Paraprofessional, FWSHS – 08/14/2023
Stephanie Lyons – From Food & Nutrition Assistant Roover, FNS – to Food & Nutrition Assistant, EK8 – 08/14/2023
Tracy Miller – From Paraprofessional, JDFES – to Paraprofessional, BES – 08/14/2023
Grace Montanez – From Paraprofessional, EES – to Paraprofessional, EK8 – 08/14/2023
Yolanda Morrill – From Food & Nutrition Assistant II, WWK8 - to Food & Nutrition Assistant, WWHS – 08/14/2023

Mary Murray – From Food & Nutrition Assistant II, FCMS – to Food & Nutrition Assistant II, CK8 – 08/14/2023
Wendy Oliver – From Paraprofessional, FCMS – to Paraprofessional, EK8 – 08/14/2023
Kilah Owens – From Paraprofessional, WWHS – to Paraprofessional, HHS – 08/14/2023
Svetlana Palmer – From Paraprofessional, EK8 – to Paraprofessional, JDFES – 08/14/2023
Camille Parsons – From Food & Nutrition Assistant, NCTHS – to Food & Nutrition Assistant, EES – 08/14/2023
Gabrielle Perkins – From Paraprofessional, WWK8 – to Paraprofessional, PGES – 08/14/2023
Susan Rallo – From Food & Nutrition Assistant III, PMS – to Food & Nutrition Assistant III, NCTHS – 08/14/2023
Cody Reinhart – From Maintenance Helper, Maintenance Dept – to Maintenance Vehicle Tech I, Maintenance Dept – 08/09/2023
Jesenia Sandoval Rolon – From Food & Nutrition Assistant III, FCMS – to Food & Nutrition Assistant III, DES – 08/14/2023
Mauria Roy – From Bus Operator, Transportation Dept – to Food & Nutrition Assistant Rover, FNS – 08/14/2023
William Slaughter – From Environmental Service Tech III, MES – to Environmental Service Tech II, MES – 07/25/2023
Patricia Sullivan – From Paraprofessional, EK8 – to Paraprofessional, PGES – 08/14/2023
Lisa Tate-Barkley – From Interpreter / Transliterator, ESE – to Paraprofessional, SES - 08/14/2023
Alison Taylor – From Officer Clerk, HHS – to Employee Data & Certification Specialist, Human Resource Dept – 07/27/2023
Crystal Ward – From Food & Nutrition Assistant, WWK8 – to Food & Nutrition Assistant, WWHS – 08/14/2023
Catherine Wheeler – From Food & Nutrition Assistant III, MES – to Food & Nutrition Assistant III, FCMS – 08/07/2023
Robert Williamson – From Computer Lab Manager, CK8 – to Computer Lab Manager, WWK8 – 08/09/2023
Daisy Vazquez – From Paraprofessional, SHES – to Paraprofessional, CHS – 08/14/2023

**12. Non-instructional and Professional/Technical/Supervisory Separations (20)**

Alan Burgess – Bus Attendant, Transportation Dept – 05/31/2023 (Abandoned Position)
Alicia Da Silva – Paraprofessional, WHMS – 05/31/2023 (Resignation)
Courtney Eckhard – Paraprofessional, EK8 – 05/31/2023 (Resignation)
Linda Edwards – Bus Attendant, Transportation Dept – 05/31/2023 (Resignation)
Leyanet Fernandez – Bus Attendant, Transportation Dept – 05/31/2023 (Resignation)
Shannon Foley – Food & Nutrition Assistant II, MES – 05/31/2023 (Resignation)
Devin Jackson – Lawn Turf Maintenance I, Maintenance Dept – 09/01/2023 (Resignation)
Tracy Jubis – Food & Nutrition Assistant, BES – 05/31/2023 (Resignation)
Laura Lutz – Licensed Practical Nurse, Student Service Dept – 08/10/2023 (Resignation)
Gerald Machie – Security System Specialist, Office of Safe School – 08/25/2023 (Resignation)
Brianna Maier – Secretary II, SHES – 08/25/2023 – (Resignation)
Carol Mcavoy – School Social Worker, Student Service Dept – 08/10/2023 (Resignation)
Zelmary Ortiz Velazquez – Environmental Service Tech I, WWHS – 05/31/2023 (Resignation)
Vilma Padilla – Paraprofessional, JDFES – 05/31/2023 (Resignation)
Patricia Predoehl – Paraprofessional, PGES – 05/31/2023 (Retirement)
William Reining – Environmental Service Tech I, WWHS – 08/02/2023 (Resignation)
Alexandra Richeson – Paraprofessional, FCMS – 05/31/2023 (Resignation)
Anita Scanlon – Food & Nutrition Assistant Rover, PGES – 05/31/2023 (Resignation)
Guillerma Ulgasan – Computer Lab Manager, NCTHS – 05/31/2023 (Resignation)
Jessica Walling – Food & Nutrition Assistant Rover, FNS – 05/31/2023 (Resignation)

13. Other

**Additional Duty, and/or Additional Days/Hours**

Mary Bennett – Teacher, FWSHS (Summer Assessment Hours) – 08/03/2023 – 16 Total Hrs. (ESSER II)
Jeffrey Carson – Media Specialist, Academic Services (Summer Assessment Hours) – 08/03/2023 – 16 Total Hrs. (ESSER II)
Evelyn Colon – Teacher, JDFES (Summer Assessment Hours) – 08/07/2023 – 7.75 Total Hrs. (ESSER II)
Elizabeth Coniglio – Teacher, Hernando Eschool (Summer Assessment Hours) – 08/03/2023 – 50 Total Hrs. (ESSER II)
Kimberly Eppley – Teacher, FCMS (Help with Scheduling Counselor) – 07/31/2023 – 21.75 Total Hrs. (General Fund)
Maria Estrada – School Social Worker, Student Services (Administrative Work TAPP Childcare) – 07/17/2023 – 80 Total Hrs. (ELC-ARPA Grant)
Melanie Fielder – Teacher, WHMS (Summer Assessment Hours) – 07/24/2023 – 16 Total Hrs. (ESSER II)
Tracy Frazier – Teacher, SHES (Summer Assessment Hours) – 07/24/2023 – 16 Total Hrs. (ESSER II)
Michelle Holtzlander – Bus Operator, Transportation Dept (Bus Driver Summer) – 06/05/2023 – 175 Total Hrs. (Food & Nutrition Department)
Flor Gomez – Certified School Counselor, JDFES (Summer Guidance Hours) – 07/31/2023 – 24.75 Total Hrs. (ESSER II)
Shone Jung – Teacher, CK8 (Summer Assessment Hours) – 08/03/2023 – 16 Total Hrs. (ESSER II)
David Jutting – Maintenance Helper, Maintenance Dept (Transportation Garage Helper) – 08/03/2023 – 50 Total Hrs. (General Fund)
Audrey Kellems – Teacher, WWK8 (Summer Assessment Hours) – 06/07/2023 – 16 Total Hrs. (ESSER II)
Jodi LaRocca – Teacher, NCTHS (Summer Assessment Hours) – 08/02/2023 – 16 Total Hrs. (ESSER II)
William Matias – General Construction Heavy Equipment Operator III, Maintenance (Transportation Garage Helper) – 08/03/2023 – 50 Total Hrs. (General Fund)
Barbara Regan – ESE Specialist, ESE (Student Planning & Training) – 06/05/2023 – 40 Max Total Hrs. (IDEA)
Jillian Roman – Teacher, EK8 (Summer Assessment Hours) – 08/04/2023 – 16 Total Hrs. (ESSER II)
Keri Seroski – Certified School Counselor. Endeavor (Summer Assessment Hours) – 07/24/2023 – 16 Total Hrs. (ESSER II)
Brandy Sladek – Teacher, WWHS (Summer Assessment Hours) – 08/03/2023 – 16 Total Hrs. (ESSER II)
Colleen Talpa – Teacher, HHS (Summer Assessment Hours) – 06/26/2023 – 44 Total Hrs. (ESSER II)
Roxanne Witt – Teacher, FCMS (Summer Assessment Hours) – 08/02/2023 – 16 Total Hrs. (ESSER II)

**Adult Education Part Time Teacher(s) for 2023-2024 Year**

Michael Rae

**14. Drop Program Participant(s) (3)**

Valerie Curren – Teacher, DSPMS – 08/01/2023
Stacey Smith – Program Staffing Specialist, ESE – 11/01/2023
Susan Whealton – Teacher, DSPMS – 08/01/2023

15. **Supplements - see attached list(s)**

**Running Total (Per Attached List) 2023-2024 School Year**

| | | |
|---|---|---|
| $ | 796,500.00 | Instructional |
| $ | 52,140.23 | Noninstructional |
| $ | 843,640.23 | Sub-Total |
| $ | 189,144.14 | Benefits (22.42%) |
| $ | 1,032,784.37 | Total |

| INSTRUCTIONAL SUPPLEMENTS/DIFFERENTIATED PAY FOR ADDITIONAL DUTIES 2023-2024 | | | |
|---|---|---|---|
| | | **Board Action 09/05/2023** | |
| | | | |
| Lynch, Christa | ESE | Advanced Degree-Instructional eff. 8/7/23 | $2,500.00 |
| Reichert, Michelle | Moton Elem | Advanced Degree-Instructional eff. 8/7/23 | $2,500.00 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | Total From Previous Agenda 08/22/2023 | $ 791,500.00 |
| | | **Total Instructional Supplement/Differentiated Pay** | **$796,500.00** |

| NONINSTRUCTIONAL, PROFESSIONAL/TECHNICAL & ADMINISTRATIVE SUPPLEMENTS 2023/2024 | | | |
|---|---|---|---|
| | | **Board Action 09/5/2023** | |
| | | | |
| Allen, Patricia | Food & Nut. | Degree Supp. PTS | $ 611.10 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | Total From Previous Agenda 08/22/2023 | $ 51,529.13 |
| | | Total Noninstructional/PTS/Adm. Supplements | $ 52,140.23 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

**Agenda Item #** 7. 24-1656 9/5/2023

**Title and Board Action Requested**

Approve Hernando High School's 2023-2024 Homecoming activities and authorize the purchase of fireworks from Pyro Productions, Inc. for $6,700.00.

**Executive Summary**

The Principal, Mrs. Leechele Booker, on behalf of the Superintendent of Schools, hereby requests the Board approve Hernando High School's 2023-2024 Homecoming activities and the purchase of fireworks from Pyro Productions, Inc. Pyro Productions, Inc. included a preview of the company's Certificate of Insurance with ten million dollars of liability insurance in addition to Workers Compensation and Automobile coverage. Upon receipt of the signed Fireworks Display Agreement an official Certificate of Liability Insurance naming the Hernando County School District as certificate holder and additional insured will be furnished to the Hernando County School District, City of Brooksville, Florida and Hernando High School. This year's homecoming includes a community pep rally, bonfire, spirit car show, Leopard Growl with fireworks, parade, football game, and dance. The bonfire will be built at 3 p.m. on September 25, 2023 under the supervision of fire officials. This event requires a burn permit which has been applied for. The spirit car show starts at 6:30 p.m. and the community pep rally and bonfire at 7 p.m. until 10 p.m. The Leopard Growl will be held on September 28th at 7:30 p.m. at the stadium with fireworks immediately following the show. The fireworks require a city permit which has been applied for. Fireworks will be paid through the Student Government Association/SGA internal account. The Homecoming parade will be held on September 29th at 1 p.m. and the football game will start at 7:30 p.m. at the stadium. The parade requires a city permit which has been applied for. The Homecoming dance will be held on September 30th from 7 p.m. until 11 p.m. in the school's courtyard. Hernando High School's Homecoming Week is a much anticipated event not just for our students, parents, alumni, but to our community as well by providing the opportunity to participate in fun-filled family activities and events.

**My Contact**

Danielle Pugh-Miller, SGA Sponsor/Educator
(352) 797-7015, ext. 277

**2018-23 Strategic Focus Area**

Pillar 4: Communication & Community Engagement

**Financial Impact**

See attached budget sheet.

If expenditure is not currently budgeted, this will serve as the budget amendment when Board approved. If the agenda item includes the purchase of goods or services, the funds requested are an anticipated amount and may fluctuate depending on such factors as current market conditions, product availability, additional funding sources, and the needs of the District. Should the actual cost exceed the anticipated amount, the Board approves the additional cost, after review by the superintendent, but not in excess of the funds available in the site's approved annual budget.

# FIREWORKS DISPLAY AGREEMENT

THIS AGREEMENT is made and entered into on Tuesday, August 15th, 2023 by and between Pyro Productions, Inc., an Alabama Corporation, having its principal place of business at 2083 Helms Road Dothan, Alabama, including its employees, owners, and agents, hereinafter referred to as “Seller”, and Hernando High School, hereinafter referred to as “Buyer”.

Seller shall furnish to Buyer 1 fireworks display, as per the $ 6,700.00 program submitted and accepted by the Buyer, and which by reference is made a part hereof as Exhibit “A”. The display is to take place on the evening of 9/28/2023, at approximately 8:45pm, weather permitting. Buyer agrees that if they are paying via credit card, the buyer will be responsible for an additional 4 percent processing fee to offset charges by Sellers merchant processor.

IT IS FURTHER UNDERSTOOD AND AGREED BETWEEN THE PARTIES AS FOLLOWS:

**1. FIRING OF DISPLAY :**

o Seller agrees to furnish all necessary fireworks display material and personnel for a fireworks display in accordance with the program approved by the parties. Seller agrees to comply with all local, state, and federal guidelines pertaining to the storing and displaying of fireworks.

Seller reserves the right to substitute items of equal or greater value due to current market conditions.

**2. POSTPONEMENT / CANCELLATION:**

Displays cancelled or postponed to an alternate date will be charged an additional 25% of the total contract price for additional expenses incurred in presenting the display on an alternate date.

**3. RAIN DATE:**

Should inclement weather prevent the firing of the display on the date mentioned herein, the parties agree to a mutually convenient rain date of 9/29/2023 or another date as agreed to by both parties. Once display set- up has begun, the determination to cancel the fireworks display because of inclement weather or unsafe weather conditions shall rest within the sole discretion of the AHJ, Seller, and the lead pyrotechnician.

**4. INSURANCE:**

If Seller is firing the show, Seller agrees to provide, at its expense, general liability insurance coverage, in an amount not less than $2,000,000.00, and within 2 weeks prior to the date of the fireworks display, shall submit to the Buyer, if requested in writing, a certificate of insurance. All entities listed on the certificate of insurance will be deemed an additional insured. In the event of a claim by Buyer, the applicable deductible shall be paid by the Seller.

The Seller agrees to defend, indemnify and hold harmless the Buyer and its agents and employees from and against all claims, costs, judgments, damages and expenses, including reasonable attorney fees that may or shall arise out of any negligent or wrongful act or omission by the Seller related to the performance of the fireworks by the Buyer. The Buyer agrees to give the Seller prompt notice of any claims or demands and to cooperate with the Seller or its successors in interest or assigns, if any, in the defense of any such claims and/ or demands.

**5. BUYER AGREES TO PROVIDE:**

Ø Sufficient area for the display, including a minimum spectator set back as determined by Seller.

Ø Protection of the display area by roping off the area or similar facility.

Ø Adequate police protection to prevent spectators from entering display area.

Ø Dry, clean sand, if needed, for firing.

Ø Persons to assist in the inspection and cleanup of fireworks debris in the fallout zone of the shoot site at first light in the morning following the display for anything that may have been missed at the night search.

**6.**

No representation of affirmation of fact, including but not limited to statement regarding capacity, suitability for use, or performance of equipment or products shall be, or deemed to be a warranty by the Seller for any purpose, nor give rise to any liability or obligation of the Seller whatsoever, except for acts of Seller's negligence as above stated.

**7.**

It is further understood and agreed that nothing in this Agreement shall be construed or interpreted to mean a partnership. Both parties hereto being responsible for their separate and individual debts and obligations, and neither party shall be responsible for any agreements not stipulated in this Agreement. The Agreement shall not be construed to have been drafted, authored, or written by any specific Party. Rather, the Agreement shall be construed as co-drafted, co-authored, or co-written by the Parties. Therefore, the Agreement shall not be construed against any Party on the claim or basis the Agreement was drafted, written, or authored by any specific Party.

**8.**

The parties hereto do mutually and severally guarantee terms, conditions, and payments of this Agreement. This document shall be binding upon the parties, themselves, their heirs, executors, administrators, successors and assigns.

**9. EXCLUDED DAMAGES AND LIMITATION OF LIABILITY:**

Except for claims covered by Seller's applicable general liability insurance, notwithstanding any provision to the contrary in this Agreement:

Ø In no event shall Seller be liable to Buyer or any third party for any loss of use, revenue or profit or for any consequential, incidental, indirect, exemplary, special, or punitive damages whether arising out of breach of contract, tort (including negligence), or otherwise, regardless of whether such damage was foreseeable and whether or not such party has been advised of the possibility of such damages.

Ø In no event shall Seller's liability arising out of or related to this Agreement, whether arising out of or related to breach of contract, tort (including negligence), or otherwise, exceed the aggregate amount paid or payable to Seller pursuant to this Agreement.

**10. FORCE MAJEURE AND SAFE ENVIRONMENT CLAUSE:**

If Seller cannot perform or believes it may not be able to perform this Agreement in whole or in part due to a fire, natural disaster, act of war or terrorism (domestic or foreign), epidemic or pandemic (including COVID-19), action of any governmental authority (including a Government Order as defined in Section 7.3), national or regional emergency, other casualty, act of God, or other cause beyond the control of the parties or due to Seller's illness or injury, whether or not foreseeable ("Force Majeure Event"), then Seller will give notice to the Buyer as soon as reasonably practicable after Seller determines that a Force Majeure Event will or may prevent seller from performing under this Agreement. Seller shall have no obligation to perform under this Agreement and no liability for delays or failures to perform due to a Force Majeure Event, but Seller may, in Seller's discretion, work with the Buyer to find an alternative date for the Event that is suitable to both Buyer and Seller. To the extent the Parties cannot agree on a suitable replacement date consistent with Seller's availability, Seller may also, in its sole discretion, refund fees paid to seller under the Agreement, less any amounts necessary to cover expenses and work (based on time spent by Seller) already performed by Seller related to the Event, including, but not limited to, pre-event communications, development of timelines, and preparation of gear for the Event (the "Refund Amount"). In the case of a Force Majeure Event, Seller shall have no additional liability to Buyer with respect to this Agreement beyond that described in this section and below.

Ø In the case of a Force Majeure Event that impacts the Seller individually, but does not otherwise impact the Event, including, but not limited to, illness or injury to Seller, Seller shall make reasonable efforts to schedule a replacement for the Event. Should Buyer not accept a replacement selected by Seller to perform Seller's obligations under the Agreement, Seller shall refund the Refund Amount and shall have no further obligation to perform under the Agreement.

Ø Buyer understands that Seller works to maintain a safe work environment, including but not limited to, complying with applicable governmental laws, directives, orders, and regulations (each a "Governmental Order"). Buyer further understands and agrees that Seller shall not be required to perform under this Agreement if the Event is held in violation of a Governmental Order or Seller's participation in the Event would violate a Governmental Order. Buyer also understands and agrees that Seller is not obligated to continue to perform under this Agreement if Seller's personal safety or well-being has been or will be comprised or threatened at the Event, including, but not limited to, as a result of the condition of the venue for the Event, or the conduct of an attendee of the Event.

**11. CHOICE OF LAW, JURISDICTION, AND VENUE:**

This Agreement shall be governing by and construed in accordance with the laws of the State of Alabama without regard to conflict-of-law principles, except as otherwise specifically required for the storing and displaying of fireworks as provided in paragraph one above. Notwithstanding, the Parties must bring any legal or equitable action or proceeding arising under or related to this Agreement exclusively in the Alabama District Court in and for Houston County, Alabama. The Alabama District Court in and for Houston County, Alabama shall have exclusive jurisdiction to decide any disputes arising out of or related to this Agreement. Each Party knowingly and voluntarily consents to and expressly waives any objection or defense to personal jurisdiction, improper or inconvenient venue, or inconvenient forum in the Alabama District Court in and for Houston County, Alabama.

**12. PRODUCTION CREDITS.**

Buyer agrees to credit Pyro Productions in printed, recorded, or broadcast event credits, Pyro Productions shall be credited as follows, either:

Ø Pyrotechnics and Flame Effects – Pyro Productions, Inc.

Ø Special Effects – Pyro Productions, Inc.

Ø Fireworks by Pyro Productions, Inc.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement the day and year first above written.

**Client / Buyer Signature:** _____

**Pyro Productions, Inc. Signature:** Charles McKinley

Approved as to Form

*Nancy McClain Alfonso*

General Counsel, HCSB

# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 8/15/2023

**THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.**

**IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).**

| PRODUCER | CONTACT NAME: | |
|---|---|---|
| BGSLLC<br>One Cleveland Center, Floor 30<br>1375 East 9th Street<br>Cleveland OH 44114 | PHONE (A/C, No, Ext): 216-658-7100 | FAX (A/C, No): 216-658-7101 |
| | E-MAIL ADDRESS: info@brittongallagher.com | |

| INSURED | INSURER(S) AFFORDING COVERAGE | NAIC # |
|---|---|---|
| Pyro Productions Inc.<br>2083 Helms Road<br>Rohobeth AL 36301 | INSURER A : Everest Indemnity Insurance Co. | 10851 |
| | INSURER B : Everest Denali Insurance Company | 16044 |
| | INSURER C : Axis Surplus Insurance Company | 26620 |
| | INSURER D : Liberty Mutual Insurance Co | 25035 |
| | INSURER E : | |
| | INSURER F : | |

**COVERAGES** **CERTIFICATE NUMBER:** 1568592450 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS | |
|---|---|---|---|---|---|---|---|---|
| A | X **COMMERCIAL GENERAL LIABILITY**<br>CLAIMS-MADE X OCCUR<br>GEN'L AGGREGATE LIMIT APPLIES PER:<br>POLICY X PRO-JECT LOC<br>OTHER: | | | SI8ML02408-231 | 1/1/2023 | 3/1/2024 | EACH OCCURRENCE<br>DAMAGE TO RENTED PREMISES (Ea occurrence)<br>MED EXP (Any one person)<br>PERSONAL & ADV INJURY<br>GENERAL AGGREGATE<br>PRODUCTS - COMP/OP AGG | $ 1,000,000<br>$ 500,000<br>$<br>$ 1,000,000<br>$ 2,000,000<br>$ 2,000,000 |
| B | **AUTOMOBILE LIABILITY**<br>X ANY AUTO<br>ALL OWNED AUTOS<br>SCHEDULED AUTOS<br>X HIRED AUTOS<br>X NON-OWNED AUTOS | | | SI8CA00268-231 | 1/1/2023 | 3/1/2024 | COMBINED SINGLE LIMIT (Ea accident)<br>BODILY INJURY (Per person)<br>BODILY INJURY (Per accident)<br>PROPERTY DAMAGE (Per accident) | $ 1,000,000<br>$<br>$<br>$ |
| C | **UMBRELLA LIAB** X OCCUR<br>X **EXCESS LIAB** CLAIMS-MADE<br>DED RETENTION $ | | | P-001-000724393-02 | 1/1/2023 | 3/1/2024 | EACH OCCURRENCE<br>AGGREGATE | $ 4,000,000<br>$ 4,000,000 |
| D | **WORKERS COMPENSATION AND EMPLOYERS' LIABILITY**<br>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N N / A<br>**(Mandatory in NH)**<br>If yes, describe under DESCRIPTION OF OPERATIONS below | | | WC533SB21Q4R013 AL,NC,GA | 2/1/2023 | 2/1/2024 | X PER STATUTE OTH-ER<br>E.L. EACH ACCIDENT<br>E.L. DISEASE - EA EMPLOYEE<br>E.L. DISEASE - POLICY LIMIT | <br>$ 1,000,000<br>$ 1,000,000<br>$ 1,000,000 |
| A | Excess Liability #2 | | | SI8EX01871-231 | 1/1/2023 | 3/1/2024 | Each Occ/ Aggregate<br>Total Limits | $5,000,000<br>$10,000,000 |

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)**

**CERTIFICATE HOLDER**

**CANCELLATION**

**SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.**

**AUTHORIZED REPRESENTATIVE**



**© 1988-2014 ACORD CORPORATION. All rights reserved.**



Preview

**U.S. Department of Justice**
Bureau of Alcohol, Tobacco, Firearms and Explosives

# Federal Explosives License/Permit
## *(18 U.S.C. Chapter 40)*

In accordance with the provisions of Title XI, Organized Crime Control Act of 1970, and the regulations issued thereunder (27 CFR Part 555), you may engage in the activity specified in this license or permit within the limitations of Chapter 40, Title 18, United States Code and the regulations issued thereunder, until the expiration date shown. **THIS LICENSE IS NOT TRANSFERABLE UNDER 27 CFR 555.53.** See "WARNINGS" and "NOTICES" on reverse.

| | | | |
|---|---|---|---|
| Direct ATF Correspondence To | ATF - Chief, FELC<br>244 Needy Road<br>Martinsburg, WV 25405-9431 | License/Permit Number | **1-AL-069-24-5A-00726** |
| Chief, Federal Explosives Licensing Center (FELC) | Mama Howard | Expiration Date | **January 1, 2025** |

Name
PYRO PRODUCTIONS, INC

**Premises Address** (Changes? Notify the FELC at least 10 days before the move.)
**2083 HELMS ROAD**
**REHOBETH, AL 36301-**

Type of License or Permit
24-IMPORTER OF LOW EXPLOSIVES

Purchasing Certification Statement

The licensee or permittee named above shall use a copy of this license or permit to assist a transferor of explosives to verify the identity and the licensed status of the licensee or permittee as provided by 27 CFR Part 555. The signature on each copy must be an original signature. A faxed, scanned or e-mailed copy of the license or permit with a signature intended to be an original signature is acceptable. The signature must be that of the Federal Explosives Licensee (FEL) or a responsible person of the FEL. I certify that this is a true copy of a license or permit issued to the licensee or permittee named above to engage in the business or operations specified above under "Type of License or Permit."

Mailing Address (Changes? Notify the FELC of any changes.)

PYRO PRODUCTIONS OF ALABAMA INC
PYRO PRODUCTIONS, INC
2083 HELMS ROAD
REHOBETH, AL 36301-

Charles McKinley — Managing Partner
Licensee/Permittee Responsible Person Signature — Position/Title

Charles McKinley — 1-18-22
Printed Name — Date

Previous Edition is Obsolete

PYRO PRODUCTIONS OF ALABAMA INC:2083 HELMS ROAD:36301:1-AL-069-24-5A-00726:January 1, 2025:24-IMPORTER OF LOW EXPLOSIVES

ATF Form 5400.14/5400.15 Part I
Revised September 2011

**Federal Explosives License (FEL) Customer Service Information**

Federal Explosives Licensing Center (FELC)
244 Needy Road
Martinsburg, WV 25405-9431

Toll-free Telephone Number: (877) 283-3352
Fax Number: (304) 616-4401
E-mail: FELC@atf.gov

ATF Homepage: www.atf.gov

**Change of Address** *(27 CFR 555.54(a)(1))*. Licensees or permittees may during the term of their current license or permit remove their business or operations to a new location at which they intend regularly to carry on such business or operations. The licensee or permittee is required to give notification of the new location of the business or operations not less than 10 days prior to such removal with the Chief, Federal Explosives Licensing Center. The license or permit will be valid for the remainder of the term of the original license or permit. **(The Chief, FELC, shall, if the licensee or permittee is not qualified, refer the request for amended license or permit to the Director of Industry Operations for denial in accordance with § 555.54.)**

**Right of Succession** *(27 CFR 555.59)*. (a) Certain persons other than the licensee or permittee may secure the right to carry on the same explosive materials business or operations at the same address shown on, and for the remainder of the term of, a current license or permit. Such persons are: (1) The surviving spouse or child, or executor, administrator, or other legal representative of a deceased licensee or permittee; and (2) A receiver or trustee in bankruptcy, or an assignee for benefit of creditors. (b) In order to secure the right provided by this section, the person or persons continuing the business or operations shall furnish the license or permit for for that business or operations for endorsement of such succession to the Chief, FELC, within 30 days from the date on which the successor begins to carry on the business or operations.

*(Continued on reverse side)*

**Cut Here** ✂

**Federal Explosives License/Permit (FEL) Information Card**

License/Permit Name: **PYRO PRODUCTIONS OF ALABAMA INC**

Business Name: **PYRO PRODUCTIONS, INC**

License/Permit Number: **1-AL-069-24-5A-00726**

License/Permit Type: **24-IMPORTER OF LOW EXPLOSIVES**

Expiration: **January 1, 2025**

Please Note: Not Valid for the Sale or Other Disposition of Explosives.

**WARNINGS**

1. As provided in Title XI of the Organized Crime Control Act of 1970 (U.S.C. § 842(i)), it is unlawful for any person who (1) is under indictment for, or has been convicted in any court of, a crime punishable by imprisonment for a term exceeding 1 year, (2) is a fugitive from justice, (3) is an unlawful user of, or addicted to any controlled substance *(as defined in section 102 of the Controlled Substances Act (21 U.S.C. 802))*, (4) has been adjudicated as a mental defective or has been committed to a mental institution, to ship, transport, or receive any explosive materials in interstate or foreign commerce, (5) is an alien, other than an alien who is lawfully admitted for permanent residence *(as that term is defined in section 101(a)(20) of the Immigration and Naturalization Act)*, or meets any other exception under section 842(i)(5), (6) has been discharged from the armed forces under dishonorable conditions, or (7) having been a citizen of the United States, has renounced the citizenship of that person.
2. **Federal Regulation 27 CFR 555.53 - Licensees and permits issued under this part are not transferable to another person. In the event of the lease, sale, or other transfer of the business or operations covered by the license or permit, the successor must obtain the license or permit required by this part before commencing business or operations.**
3. **Alteration or Changes to the License or Permit. Alterations or changes in the original license or permit or in duplications thereof violates 18 U.S.C. 1001, an offense punishable by imprisonment for not more than 5 years and/or a fine of not more than $250,000.**

**NOTICES**

1. Any change in trade name or control of this business or operations MUST be reported within 30 days of the change to the Chief, Federal Explosives Licensing Center (FELC), 244 Needy Road, Martinsburg, WV 25405-9431. (27 CFR 555.56-555.57). A licensee or permittee who reports a Change of Control must, upon expiration of the license or permit, file an ATF Form 5400.13/5400.16.
2. Under § 555.46, Renewal of License/Permit, if a licensee or permittee intends to continue the business or operations described on a license or permit issued under this part during any portion of the ensuing year, the licensee or permittee shall, unless otherwise notified in writing by the Chief, FELC, execute and file with ATF prior to the expiration of the license or permit an application for a license or permit renewal, ATF Form 5400.14/5400.15 Part III, in accordance with the instructions on the form, and the required fee. In the event the licensee or permittee does not timely file an ATF Form 5400.14/5400.15 Part III, the licensee or permittee must file an ATF Form 5400.13/5400.16 as required by § 555.45, and obtain the required license or permit before continuing business or operations. A renewal application will automatically be mailed by ATF to the "mailing address" on the license or permit approximately 60 days prior to the expiration date of the license or permit. If the application is not received 30 days prior to the expiration date, the licensee or permittee should contact the FELC. **Note:** The user-limited permits are not renewable.
3. This license or permit is conditional upon compliance by you with the Clean Water Act (33 U.S.C. § 1341(a)).
4. THIS LICENSE OR PERMIT MUST BE POSTED AND KEPT AVAILABLE FOR INSPECTION (27 CFR 555.101).

ATF Form 5400.14/5400.15 Part I
Revised October 2011

---

**Federal Explosives License (FEL) Customer Service Information**

*(Continued from front)*

**Discontinuance of Business** *(27 CFR 555.61)(27 CFR 555.128)*. Where an explosives materials business or operations is succeeded by a new licensee or permittee, the records prescribed by this subpart shall appropriately reflect such facts and shall be delivered to the successor, or may be, within 30 days following business discontinuance, delivered to the ATF Out-of-Business Records Center, 244 Needy Road, Martinsburg, WV 25405, or to any ATF office in the division in which the business was located. Where discontinuance of the business is absolute, the records shall be delivered within 30 days following the business discontinuance to the ATF Out-of-Business Records Center, 244 Needy Road, Martinsburg, WV 25405, or to any ATF office in the division in which the business was located.

Explosive materials must be stored in conformance with requirements set forth in 27 CFR, Part 55. It is unlawful for any person to store any explosive materials in a manner not in conformity with these regulations.

**TO REPORT LOST OR STOLEN EXPLOSIVES, YOU MUST IMMEDIATELY NOTIFY ATF:**
**CALL TOLL FREE - (888) ATF-BOMB**

Cut Here

Federal Explosives Licensing Center (FELC)
244 Needy Road
Martinsburg, WV 25405-9431

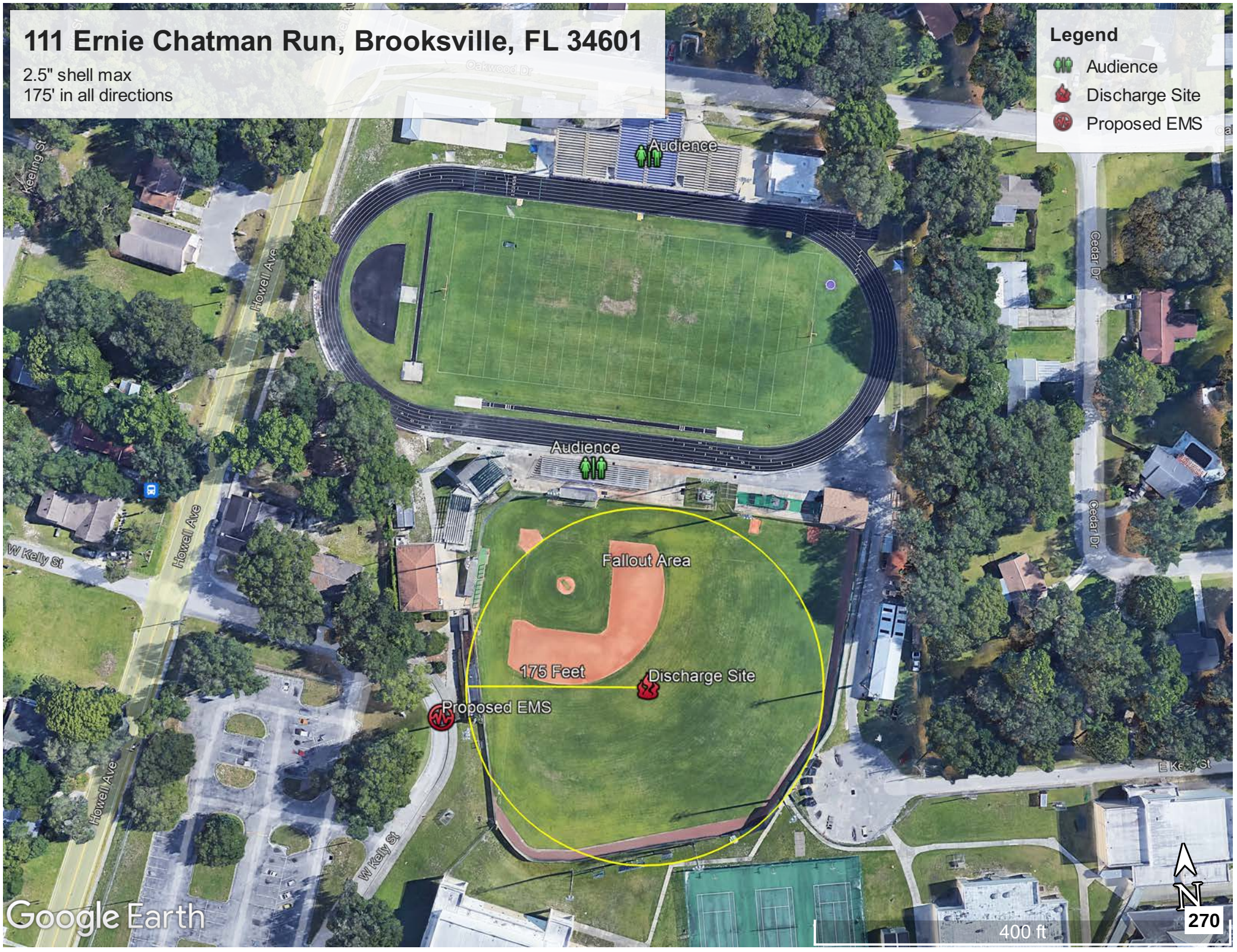
Toll-free number: (877) 283-3352
Fax number: (304) 616-4401
E-mail: FELC@atf.gov

ATF Hotline Numbers

Arson Hotline: 1-888-ATF-FIRE (1-888-283-3473)
Bomb Hotline: 1-888-ATF-BOMB (1-888-283-2662)
Report Illegal Firearms Activity: 1-800-ATF-GUNS (1-800-283-4867)
Firearms Theft Hotline: 1-888-930-9275
Report Stolen, Hijacked or Seized Cigarettes: 1-800-659-6242
Other Criminal Activity: 1-888-ATF-TIPS (1-888-283-8477)

# 111 Ernie Chatman Run, Brooksville, FL 34601

2.5" shell max
175' in all directions



Print this Contract

# STANDARD FIREWORKS CONTRACT

**THIS CONTRACT AND AGREEMENT** (this "Contract" or this "Agreement") is made effective as of this 15th day of August, 2023, by and between:

Pyro Productions, Inc (hereinafter referred to as the "The Vendor")

-AND-

**HERNANDO COUNTY SCHOOL BOARD** (hereinafter referred to as the "School Board"; or collectively, as the "Parties")

**WHEREAS**, the Vendor is in the business of designing and performing exhibitions and displays of fireworks; and

**WHEREAS**, the School Board desires that the Vendor provide an exhibition and display of fireworks for the School Board's benefit at (***SCHOOL NAME)***: Hernando High School pursuant to the terms and conditions hereof, and the Vendor desires to perform an exhibition and display of fireworks for the School Board's benefit pursuant to the terms and conditions hereof.

1. The Vendor agrees to sell, furnish and deliver to the School Board a fireworks display [per the program submitted by the Vendor to the School Board] accepted by the School Board and made a part hereof (hereinafter referred to as the "Display") to be exhibited on the display date set forth below (hereinafter referred to as the "Display Date"), or on the postponement date set forth below (hereinafter referred to as the "Postponement Date") if the Display is postponed as provided herein, which the Display Date and the Postponement Date have been agreed upon at the time of signing this Contract.

   **Display Date:** September 28, 2023 **Postponement Date:** Next Available

2. The Vendor agrees to furnish the services of display technicians (hereinafter referred to as "Display Technicians") who are sufficiently trained to present the Display. The Vendor shall determine in its sole discretion the number of Display Technicians necessary to take charge of and safely present the Display.

3. The Vendor agrees to furnish insurance coverage in connection with the Display for bodily injury and property damage, including products liability, which insurance shall include the School Board as additional insured regarding claims made against the School Board for bodily injury or property damage arising from the operations of the Vendor in performing the Display provided for in this Contract. Such insurance afforded by the Vendor shall not include claims made against the School Board for bodily injury or property damage arising from failure of the School Board, including through or by its

employees, agents and independent contractors, to perform its obligations under this Contract, including, without limitation, those set forth in paragraphs 5., and 6., below.

4. The School Board agrees to pay the Vendor the sum of $6700.00 (hereinafter referred to as the "Purchase Price"), ten percent (10%) of which is due upon signing this Contract and the balance of which is due on the Display Date or the Postponement Date. In addition, the School Board agrees to pay a postponement fee of fifteen percent (15%) of the Purchase Price plus Additional Third Party Charges (as defined in paragraph 11., below) if the Display is fired on a date other than the Display Date or the Postponement Date ("Alternate Date"). The Alternate Date must occur within six (6) months of the original Display Date at a time agreeable to both the Vendor and the School Board. Generally, Alternate Dates will not include the period from June 28th through July 7th. These checks shall be made payable to the Vendor, unless otherwise authorized in writing by the Vendor. NO CASH shall be paid to any agent or employee of the Vendor, unless otherwise authorized in writing by the Vendor. There shall be no refund of the Purchase Price due and payable under this paragraph 4., except as specifically provided in paragraph 10., below.

5. The School Board agrees to meet all deadlines outlined in the Design and Production Provisions, which has been provided to the School Board, including but not limited to, the following:

    a. The School Board must select a suitable place for the Display, including a firing and debris zone reasonably acceptable to the Vendor (hereinafter referred to as the "Display Area") and submit a site map of such selection to the Vendor no later than sixty (60) days prior to the Display Date. The Vendor shall determine if the Display Area adheres to or exceeds applicable Vendor guidelines and national Fire Protection Association ("NFPA") standards and has a radius of at least one hundred (100) feet per inch of the largest diameter pyrotechnic from the firing site in all directions to any parking area, spectators, inhabited buildings, public roads, or active railroad. The content of the Display may be limited by the selection of the Display Area due to the requirement to provide sufficient safety zones.

    b. The School Board must secure and deliver to the Vendor no later than one (1) month or thirty (30) days prior to the Display Date all permits necessary for the Display, including but not limited to police, local, state and United States Coast Guard ("USCG") permits, and arrange for any security bonds or insurance as required by law. The Vendor will assist the School Board when appropriate in completing permit applications.

        [**NOTE**: *Alternate to b., above, when it is expressly required by regulations that the Vendor obtain the permits.* The Vendor will secure all permits necessary for the Display as required, including but not limited to, police, local, state and the United States Coast Guard ("USCG") permits, and arrange for any security bonds or insurance required by law. The School Board will assist the Vendor when appropriate in completing permit applications.]

6. If, in its sole discretion, the School Board designates an area for members of the public to view the Display (hereinafter referred to as the "Spectator Area") or an area for vehicular parking (hereinafter referred to as the "Parking Area"), the School Board shall ensure that the Spectator Area does not infringe on the Display Area. The Vendor will have no responsibility for:

    a. Ensuring that the terrain of the Spectator Area and any structures thereon, including but not limited to grandstands ad bleachers are reasonably safe for use by spectators;

    b. Ensuring that the Parking Area is safe for use, and/or

    c. Policing, monitoring and appropriately controlling the behavior of persons in these areas.

It is expressly agreed that the Vendor shall not inspect any other area other than the Display Area, except to ensure that any Spectator or Parking Areas are outside the Display Area.

7. Prior to, during, and immediately following the Display, the School Board shall monitor the Display Area and will be solely responsible to keep all persons and property not authorized by the Vendor out of the Display Area and behind safety zone lines and limits.

8. Following the Display, the Vendor shall be solely responsible for policing of the Display Area and for cleanup. The Vendor shall be responsible for the removal of unexploded fireworks and the cleanup of material debris, the removal of frames, sets and lumber from the Discharge Area, and the refilling of holes created by the Vendor or on behalf of the Vendor within the Discharge Area.

9. The School Board will include a direct reference to the Vendor in all promotional material, including but not limited to event schedules; radio, television, newspaper and internet announcements; newspaper articles; and other media.

The Parties, intending to be legally bound, mutually agree as follows:

10. It is agreed and understood by the Parties hereto that should inclement weather prevent firing of the Display on the Display Date, as determined by the Authority Having Jurisdiction (as defined in paragraph 13., below) or as reasonably determined by the Parties, then the program shall be postponed and fired on the Postponement Date. If there is no Postponement Date and the Display is not fired on the Display Date, or if inclement weather prevents firing of the Display on the Postponement Date, as determined by the Authority Having Jurisdiction or as reasonably determined by the Parties, the Display will be cancelled and there will be a refund of the deposit or ten percent (10%) of the Purchase Price, whichever is greater.

a. The School Board's cancellation of the Display will only be effective upon receipt by the Vendor of a written notice from an authorized person representing the School Board.

In the event of cancellation of the Display, the Parties agree as follows:

11. The Vendor reserves the exclusive right to make minor modifications and substitutions to the Display, provided that such changes are reasonable and necessary and do not materially adversely affect price, time of delivery, functional character or performance of the Display.

12. It shall be within the Vendor's and/or the Authority Having Jurisdiction's discretion to terminate the firing of the Display if any unsafe or unsuitable conditions are identified. If such conditions are not corrected, the Vendor may cancel the Display without further liability to the School Board for such cancellation.

13. The Parties agree to cooperate with the regulatory authorities having jurisdiction over the display, including, but not limited to local fire and police departments, the Bureau of Alcohol, Tobacco, Firearms and Explosives, the Department of Transportation, the Department of Homeland Security, and the USCG (any such authority having jurisdiction over the Display is sometimes referred to herein as, the "Authority Having Jurisdiction"). The Parties acknowledge that such governmental regulatory authorities having jurisdiction over the Display have the right to prohibit the Display until unsafe or unsuitable conditions are corrected.

14. This Contract shall be deemed made in the State of Florida and shall be construed in accordance with the laws of the State of Florida, excluding its conflict of law rules. The Parties agree and consent to the jurisdiction of the courts of Florida to resolve any disputes concerning this Agreement and agree that venue for any proceeding or action related hereto shall lie in the State courts in Hernando County, Florida.

15. If the Vendor becomes bankrupt or insolvent, or if a petition in bankruptcy is filed by or against the Vendor or if a receiver is appointed for the Vendor, the School Board may refuse to perform under this Contract and may terminate this Contract without prejudice to the right of the School Board. Except to the extent, if any, specifically provided to the contrary herein, in no event shall the School Board be liable to the Vendor for any indirect, special consequential, incidental or punitive damages or lost profits, however caused and on any theory of liability (including negligence of any kind, strict liability or tort) arising in any way out of this contract, whether or not the Vendor has been advised of the possibility of damages.

16. This Contract shall not be construed to create a partnership or joint venture between the Parties or persons mentioned herein.

17. Each party hereunder shall be excused for the period of delay in the performance of any of its obligations hereunder and shall not be liable for failure to perform or

considered in default hereunder, when prevented from so performing by a cause beyond its reasonable control, including but not limited to fire, storm, earthquake, flood, drought, accident, explosion, operation malfunction, or interruption, strikes, lockouts, labor disputes, riots, war (whether or not declared or whether or not the United States is a member), federal, state, municipal or other governmental legal restriction or limitation or compliance therewith, failure or delay of transportation, shortage of, or inability to obtain materials, supplies, equipment, fuel, power, labor or other operational necessity, interruption or curtailment of power supply, or act of God, nature or public enemy.

18. This Contract constitutes the sole and entire understanding of the Parties with respect to the matters contemplates hereby and supersedes and renders null and void all prior negotiations, representations, agreements and undertakings (oral and written) between the Parties with respect to such matters. No change or amendment may be made to this Contract except by an instrument in writing signed by each of the Parties.

19. Notices, consents, requests or other communications required or permitted to be given by either party pursuant to this Contract shall be given in writing by first class mail.

Postage prepaid addressed as follows:

if to the Vendor:

Pyro Productions, Inc
_____

**Attention:** Charles McKinley
_____

2083 Helms Rd
_____

Rehobeth, AL 36301
_____

if to the School Board:

Hernando County School Board
**Attention:** _____
919 North Broad Street
Brooksville, Florida 34601

20. This Contract may be executed in one (1) or more counterparts, each of which shall be deemed to be an original but all of which together shall be deemed to be one and the same instrument. The exchange of copies of this Contract and of the signature pages by facsimile transmission shall constitute effective executions and delivery of this Contract as to the Parties and may be used in lieu of the original Contract for all purposes. This Contract and all the rights and powers granted by this Contract shall bind and inure to the benefit of the Parties and their respective successors and assigns.

21. The Vendor will provide Ten Million Dollars ($10,000,000) of Liability Insurance along with Workers Compensation and Automobile Coverage. The General Liability Coverage will name the School Board as additional insured and will provide the School Board with a certificate of insurance.

22. All officers, contractors and/or other agents working for the Vendor at the school site shall undergo the necessary background screening as required by the District's Department of Safety and Security and otherwise comply with its directives as to security at the site. Any expense for the screening shall be borne by the Vendor.

23. As provided for under common law, and to the extent specifically authorized by state and federal law, the Vendor hereby agrees to indemnify and hold the School Board harmless from and against any and all damages of any nature whatsoever which are caused or materially contributed to by the negligent, reckless, or intentional acts of any officer, employee, agent or other representative of the Vendor.

24. The Parties agree that nothing in this Agreement may be construed as a waiver of the School Board's sovereign immunity.

25. The Parties agree to each pay their own attorneys' fees and costs relative to the negotiation of this Agreement and in relation to any action to enforce hereof.

Any confidentiality provisions in this Agreement shall be read in harmony with Florida's Public Records Act, Chapter 119, Florida Statutes. No provisions in this Agreement can be exercised to frustrate the requirements of the law for the release of records. The Parties recognize that the School Board is a governmental entity, subject to Florida law regarding public access to records under Florida Statute, Chapter 119. As such, the Parties agree that only such information as is exempt and confidential under the provisions of law shall be considered confidential under the Term of this Agreement. To the extent that the Vendor provides the School Board any information which it believes is confidential or exempt, the Vendor shall notify the School Board of the specific information that it believes is confidential, as well as the basis for the exemption. To the extent that the Vendor maintains information that is subject to public record request, it shall provide the public access to such records in accordance with, and subject the applicable statutory terms and fees. Failure to do so will be considered a material breach of the original Agreement resulting in immediate termination with no penalty to the School Board, and the Vendor will indemnify and hold the School Board harmless for any and all damages and expenses suffered as a result of the material breach and Contract termination.

***(signatures on the following page)***

**IN WITNESS WHEREOF**, we set our hands and seals to this Agreement in duplicate the day and year first above written.

**HERNANDO COUNTY SCHOOL BOARD**
(the "School Board")

Approved as to Form

*Nancy McClain Alfonso*

General Counsel, HCSB

**BY:** _____

**NAME:** _____ (SEAL)

**TITLE:** Board Chairperson

Pyro Productions, Inc
_____
(the "Vendor")

**BY:** Charles McKinley

**NAME:** Charles McKinley _____ (SEAL)

**TITLE:** Managing Partner _____

Please sign this Agreement where indicated and return all originals for final acceptance to:

Email to: Theresa Davis
_____

davis_t@hcsb.k12.fl.us
_____

_____

_____

**STANDARD ADDENDUM TO AGREEMENTS WITH**
**THE HERNANDO COUNTY SCHOOL BOARD**

**WHEREAS**, the undersigned has entered into an Agreement or Contract (hereinafter Agreement) with the Hernando County School Board; and,

**WHEREAS**, the Agreement sets forth the general terms and conditions of the relationship between the parties; and,

**WHEREAS**, the undersigned acknowledges that the School Board is the contracting authority for the Hernando County School Board and there are certain standard contract terms expected to be in every agreement by the School Board; and,

**WHEREAS**, the undersigned hereby agrees that these standard terms are part of the Agreement with the School Board.

1. The Contractor hereby agrees to indemnify, defend and hold the School Board harmless from and against any and all damages of any nature whatsoever which are caused or materially contributed to by the negligent, reckless or intentional acts of the Indemnifying Party.

2. To the extent that the agreement requires the School Board to indemnify Contractor, it shall only be to the extent of the limits set forth in §768.28(5), Fla. Stat. and then only for the negligent or wrongful act or omission of any officer or employee of the School Board acting within the scope of the officer's/employee's office or employment under circumstances in which the state or such agency or subdivision, if a private person, would be liable to the claimant. Further, except as specifically provided herein, the School Board does not waive any defense of sovereign immunity. It is further understood and agreed by the parties to this agreement that no officer or employee may be held personally liable except as provided by §768.28(9), Fla. Stat. Notwithstanding the foregoing, the School Board intends to avail itself of the benefits of §768.28 and of other statutes and common law governing sovereign immunity to the fullest extent possible. However, in no event will the School Board's liability under this provision exceed the sum of the lesser of the following: (a) the amount paid by the School Board to Contractor or (b) the amounts identified as statutory limits pursuant to §768.28, Fla. Stat. if applicable. Nothing in this Agreement is intended to inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under the doctrine of sovereign immunity or by operation of law.

3. The parties agree to each pay their own attorneys' fees and costs relating to the negotiation of the Agreement and this Addendum and in relation to any action to enforce the terms of either document.

4. As may be applicable, all persons providing goods or services to the School Board pursuant the Agreement shall undergo the necessary background screening described in section 1012.465, Florida Statutes at their own cost before coming onto School Board property.

5. If the Agreement requires the expenditure of funds for more than one fiscal year, the Agreement shall be subject to termination by the School Board without cause upon a thirty (30) day notice.

6. Any conflict between the terms of this Addendum and the parties original Agreement or subsequent modifications thereof are to be resolved in favor of this Addendum.

7. The Agreement and this Addendum are to be construed in accordance with the laws of the State of Florida, and the parties hereby agree that performance of the terms and provisions of the Agreement are to be performed solely within the State of Florida. The Parties agree that the Circuit Court for the Fifth Judicial Circuit, Hernando County, Florida (hereinafter "Court"), shall have sole and exclusive jurisdiction to enforce the terms of this Agreement, notwithstanding any provisions in the Agreement to the contrary, and the Parties further agree that they will present any disputes under this Agreement, including, without limitation, any claims for breach or enforcement of this Agreement, exclusively to the Court.

8. The payment obligation of the School Board created by the Agreement is conditioned upon the availability of funds that are appropriated or allocated for the payment of services or products. If such funds are not allocated and available, the Agreement may be terminated by the School Board at the end of the period for which funds are available. The School Board shall notify the Contractor at the earliest possible time before such termination. No penalty shall accrue to the School Board in the event this provision is exercised, and the School Board shall not be obligated or liable for any future payments due or for any damages as a result of such termination.

9. If, and to the extent the agreement provides for the payment of any applicable sales taxes, the Parties acknowledge that the School Board is an entity which is exempt from the same as provided by 212.08(6), Fla. Stat.

10. The Parties agree that in the event Contractor files for bankruptcy, insolvency or receivership during the term of this agreement, the School Board may, at its option, terminate and cancel said contract, in which event all rights hereunder shall immediately cease and terminate.

11. Neither party shall be liable to the other, nor deemed in default under this Agreement to the extent that such party's performance under this Agreement is rendered impossible, impractical, or prevented by reason of force majeure. For purposes of this Agreement, the term "force majeure" means an occurrence that is beyond the control of the party affected and occurs without fault or negligence on behalf of either party. Without limiting the foregoing, force majeure includes acts of God; acts of the public enemy; war; riots; strikes; labor disputes; civil disorders; fires; floods; hurricanes, epidemics, pandemics, government regulations, and the issuance or extension of existing government orders of the United States, the State of Florida, or local county and municipal governing bodies, which prevents performance of the contract for all or part of the term of the Agreement.

12. Notwithstanding any provision to the contrary in the agreement, all payments due from the School Board for non-construction services hereunder shall be governed by the provisions

of Chapter 218, Florida Statutes.

13. If, and to the extent that the agreement provides for reimbursement of travel and related expenses, the Parties agree that such reimbursements shall be subject to the reimbursement schedules contained in Section 112.061, Florida Statutes.

14. Contractor confirms that neither it nor its principals are suspended, debarred, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this contract by any governmental department or agency. This certification is a material representation of fact upon which reliance will be placed when the School Board executes this agreement. If it is later determined that Contractor knowingly rendered an erroneous certification, in addition to the other remedies available to School Board, School Board may terminate the Agreement for default by Contractor.

15. E-Verify. Pursuant to Fla. Stat. § 448.095, Contractor shall use the U.S. Department of Homeland Security's E-Verify system https://e-verify.uscis.gov/emp, to verify the employment eligibility of all employees hired during the term of this Agreement. If Contractor enters into a contract with a subcontractor, the subcontractor must provide Contractor with an affidavit stating the subcontractor does not employ, contract with, or subcontract with an unauthorized alien and the Contractor shall provide a copy of such affidavit to the School Board upon receipt and shall maintain a copy for the duration of the Agreement. Failure to comply with this provision is a material breach of the Agreement and the School Board may choose to terminate the Agreement at its sole discretion and seek damages pursuant to Florida Statute. By signing below, Contractor affirms that it is registered with and uses the E-Verify system, is otherwise in compliance with §448.095, Fla. Stat., and acknowledges that it is required to maintain such compliance throughout the term of any Contract entered between the parties.

16. Public records compliance provisions. Any confidentiality provisions in the Agreement shall be read in harmony with Florida's Public Records Act, Chapter 119, Florida Statutes. No provisions in the Agreement can be exercised to frustrate the requirements of the law for the release of records. The parties recognize that the School Board is a governmental entity, subject to Florida law regarding public access to records under Florida Statute, Chapter 119. As such, the Parties agree that only such information as is exempt and confidential under the provisions of law shall be considered confidential under the Term of this agreement and Any confidentiality provisions in the Agreement shall be read in harmony with Florida's Public Records Act, Chapter 119, Florida Statutes. No provisions in the Agreement can be exercised to frustrate the requirements of the law for the release of records. To the extent Contractor provides School Board any information which it believes is confidential or exempt, Contractor shall notify School Board of the specific information that it believes is confidential, as well as the basis for the exemption. Additionally, to the extent that the Contractor has any obligation to act in agency for the School Board, it shall maintain its records subject to section 119.0701, Fla. Stat. If and to the extent that contractor has access to any other confidential information regarding the School Board (such as security information as contemplated by section 119.071(c), Fla. Stat.), the Contractor agrees to use reasonable measures to maintain the confidentiality of such information.

17. To the extent Contractor maintains information that is subject to a public record request, it shall provide the public access to such records in accordance with, and subject to the applicable statutory terms and fees. Failure to do so will be considered a material breach of the original Agreement resulting in immediate termination with no penalty to School Board, and Contractor will indemnify and hold the School Board harmless for any and all damages and expenses suffered as a result of the material breach and contract termination. Contractor must comply with Florida public records laws, including but not limited to chapter 119, Florida Statutes and section 24 of article I of the Constitution of Florida, and specifically agrees to:

a. Keep and maintain public records required by the School Board in order to perform the service under this agreement; and

b. Upon request from the School Board's custodian of public records, provide the School Board with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in chapter 119, Florida Statutes, or as otherwise provided by law; and

c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the contractor does not transfer the records to the School Board; and

d. Upon completion of the contract, transfer, at no cost, to the School Board all public records in possession of the contractor or keep and maintain public records required by the School Board to perform the service. If the contractor transfers all public records to the School Board upon completion of the contract, the contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the contractor keeps and maintains public records upon completion of the contract, the contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the School Board, upon request from the School Board's custodian of public records, in a format that is compatible with the information technology systems of the School Board.

**IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT 919 N. BROAD STREET, BROOKSVILLE, FL 34601, Jordan_k@hcsb.k12.fl.us or (352) 797-7009.**

Notwithstanding any other provisions of law or statutory interpretation, failure of the Contractor to abide by the terms of these public records provisions shall be deemed a material breach of this agreement and the School Board may enforce the terms of this provision in the form of a court proceeding and shall, as a prevailing party, be entitled to reimbursement of all reasonable attorney's fees and costs associated with that proceeding. This

provision shall survive any termination or expiration of the contract.

18. If the Contractor receives any student information / records as a result of this agreement, it will maintain any such information / records as confidential and will not release same to any third parties without the express written approval of the School Board, except third parties who are essential to Contractor's delivery of its services to the School Board and who are bound to maintain the confidentiality of student information/records, and prohibited from unauthorized redisclosure of such information. Furthermore, Contractor agrees to maintain and utilize all such student information/records in accordance with the FERPA regulations and only as provided for in the Agreement and this Addendum. If student information/records are requested by way of subpoena or court order, Contractor shall notify the School Board of such request in writing including a copy of the subpoena or order and shall otherwise comply with the FERPA regulations.

19. Contractor acknowledges that it will comply with all applicable Florida and Federal laws, ordinances, rules and regulations.

***Signed and dated by authorized representatives as provided below:***

**Contractor:**

Charles McKinley
Printed Name: Charles McKinley
Title: Managing Partner
Date: 08/15/2023

Approved as to Form

*Nancy McClain Alfonso*

General Counsel, HCSB

Complete Section A **or** B; **and** C

**MUST BE COMPLETED IN FULL FOR PLACEMENT CONSIDERATION.**
(For Donations, use Section B)

**A. Item Currently Budgeted -**

Account Name _____

Account Number

| Fund | Function | Object | Cost Center | Project | Sub Project |
|---|---|---|---|---|---|
| | | | | | |

| Original Approved Budget | + - | Budget Amendments | - | Expenditures / Encumbrances To Date | = | Current Available Budget | - | Present Request | = | Remaining Balance Available |
|---|---|---|---|---|---|---|---|---|---|---|
| $ | | $ | | $ | | $ | | $ | | $ |

Account Name _____

Account Number

| Fund | Function | Object | Cost Center | Project | Sub Project |
|---|---|---|---|---|---|
| | | | | | |

| Original Approved Budget | + - | Budget Amendments | - | Expenditures / Encumbrances To Date | = | Current Available Budget | - | Present Request | = | Remaining Balance Available |
|---|---|---|---|---|---|---|---|---|---|---|
| $ | | $ | | $ | | $ | | $ | | $ |

**B. Item Currently Not Budgeted -****

Funding Source: SGA Internal Account (Fundraisers, Bonfire, Car Show, Growl, & Dance estimated at $10,000)

Account Name: Student Government Association/SGA Club Account

Account Number

| Fund | Function | Object | Cost Center | Project | Sub Project |
|---|---|---|---|---|---|
| 802 | 9800 | 790 | 0051 | 923 | 3295 |

Amount $ 6,700.00

Funding Source _____

Account Name _____

Account Number

| Fund | Function | Object | Cost Center | Project | Sub Project |
|---|---|---|---|---|---|
| | | | | | |

Amount $ _____

**C. History**

Check one:
**Prior Year Budget:** ○
**New for Current Year:** ◉

Prior Year Approved Budget: $_____

Prior Year Actual Spent: $_____

**** WHEN ITEM NOT CURRENTLY BUDGETED IS APPROVED BY THE SCHOOL BOARD, THIS WILL SERVE AS THE BUDGET AMENDMENT****

**Agenda Item #** 8. 24-1662 9/5/2023

**Title and Board Action Requested**

Approve Out-of-State travel for Stacey Holcomb, teacher of students who are visually impaired, to attend the National Federation of the Blind Teachers of Tomorrow program September 21-23, 2023, January 28-31, 2024, and April 4-7, 2024.

**Executive Summary**

The Coordinator of Exceptional Student Education, on behalf of the Superintendent of Schools, hereby requests the Board to approve out-of-state travel for [Stacey Holcomb to attend the National Federation of the Blind Teachers of Tomorrow program in Baltimore, Maryland, Washington, DC., and Ruston, Louisiana. The Teachers of Tomorrow program will equip Stacey with knowledge of the skills and attitudes that can help blind students thrive in school and beyond. The program is at no cost to participants.

**My Contact**

Sarah Merchant
ESE Coordinator
Exceptional Student Education
1036 Varsity Drive
Brooksville, FL 34601
Merchant_s@hcsb.k12.fl.us
352-797-7022 ext 268

**2018-23 Strategic Focus Area**

Pillar 1: Student Achievement

**Financial Impact**

See attached budget sheet.

If expenditure is not currently budgeted, this will serve as the budget amendment when Board approved. If the agenda item includes the purchase of goods or services, the funds requested are an anticipated amount and may fluctuate depending on such factors as current market conditions, product availability, additional funding sources, and the needs of the District. Should the actual cost exceed the anticipated amount, the Board approves the additional cost, after review by the superintendent, but not in excess of the funds available in the site's approved annual budget.

NATIONAL FEDERATION OF THE BLIND

*Live the life you want.*

To Whom It May Concern:

Stacey Holcomb has been accepted as a member of the 2023-2024 National Federation of the Blind (NFB) Teachers of Tomorrow program. Our NFB Teachers of Tomorrow program is an immersive, professional development program that connects teachers of blind and low-vision students to the lived experiences of blind people. This program will equip participants with knowledge of the skills and attitudes that can help blind students thrive in school and beyond. We focus on the perspective of the blind community, drawing on the expertise of blind mentors and teachers experienced in integrating this perspective into their work with students and families.

The program will begin in the fall of 2023 and continue throughout the 2023-2024 school year. Participants will attend four in-person events as outlined below and seven virtual sessions one Saturday a month. The sessions will address: Braille literacy, orientation and mobility, access technology, accessible STEM instruction, advocacy, diversity, and other topics that participants wish to explore.

Our in-person events will occur on the following dates:

- **September 21-24, 2023 in Baltimore, Maryland.** Participants will learn how the blind have organized to instill self-agency and mobilize for collective action. They will listen to tell-all educational accounts from blind adults and parents of blind children. They will create a philosophical framework that will aid their teaching career in promoting positive identity development with the blind youth they serve.

- **January 28-31, 2024 in Washington, District of Columbia.** Participants will interact with NFB members during the organization's annual legislative program (Washington Seminar), witnessing firsthand the power of consumer advocacy to advance opportunities for blind people. Through formal and informal interactions with a wide variety of blind people, participants will expand their knowledge based on blindness, which will support them in educating blind youth.

- **April 4-7, 2024 in Ruston, Louisiana.** Participants will engage with professionals at the Louisiana Center for the Blind and the Professional Development and Research on Blindness at Louisiana Tech University. Topics will include hands-on demonstrations focusing on Braille, access technology, and cane travel skills for students. Participants will explore the benefits and controversies of using blindfolds as teaching tools.

- **July 2-9, 2024 in Orlando, Florida.** Participants will attend the NFB's national convention, the largest gathering of blind people in the world. They will participate in a variety of sessions, particularly those focused on education. The teachers will observe, and where appropriate, help facilitate activities for blind youth designed to foster positive attitudes

about blindness. With access to thousands of blind people, parents of blind children, and teachers of the blind, members of the cohort will continue to build their professional learning networks.

Members of the cohort will also be encouraged to participate in an NFB affiliate convention in their state or a neighboring state. These events typically occur over a Friday and Saturday and will provide teachers with further opportunities to learn about blindness from blind people, observe blind mentors work with blind youth, and make invaluable connections with local community members and resources.

The in-person experiences are a significant part of the NFB Teachers of Tomorrow program that provides opportunities to obtain tangible examples of strategies, a real-time exchange of ideas and concepts, and opportunities to develop personal/professional relationships. All of our sessions are a required component of our program. Participants who successfully attend all of the in-person and virtual sessions will receive a certificate of attendance awarding 112.5 hours of professional development.

The NFB Teachers of Tomorrow program is at no cost to participants. The NFB covers travel, food and lodging to our events. We strongly encourage school districts to support their teachers learning by granting professional leave as applicable in the dates described above.

Please do not hesitate to contact me to discuss the program further or if you have any additional questions.

Thank you,



Anil Lewis
Executive Director
National Federation of the Blind Jernigan Institute
200 East Wells Street, Baltimore, MD 21230
(410) 659-9314, extension 2374 | alewis@nfb.org

The National Federation of the Blind is a community of members and friends who believe in the hopes and dreams of the nation's blind. Every day we work together to help blind people live the lives they want.

# National Federation of the Blind Teachers of Tomorrow

## Calendar of Events

- September 21-24, 2023 – In-person event in Baltimore, Maryland
- October 28, 2023 – Virtual session
- November 11, 2023 – Virtual session
- December 9, 2023 – Virtual session
- January 13, 2024 – Virtual session
- January 28-31, 2024 – In-person event in Washington, DC
- March 9, 2024 – Virtual session
- April 4-7, 2024 – In-person event in Ruston, Louisiana
- May 11, 2024 – Virtual session
- June 8, 2024 – Virtual session
- July 2-9, 2024 – In-person event in Orlando, Florida

*Please note all of the virtual sessions will occur from 12:00-2:00 p.m. eastern time. The dates listed for the in-person events include the days of travel.*

## Time Zones

- 12:00-2:00 p.m. Eastern
- 11:00 a.m.-1:00 p.m. Central
- 10:00 a.m.-12:00 p.m. Mountain
- 9:00-11:00 a.m. Pacific
- 8:00-10:00 a.m. Alaska

## Zoom Info

https://nfb-org.zoom.us/j/98821438515?pwd=U2FHUUltV1hNVnlkYittbXRUTUd1dz09

Meeting ID: 988 2143 8515
Passcode: 938542

Dial in by phone: 305-224-1968

HERNANDO COUNTY SCHOOL DISTRICT

**Leave of Absence Form**

Each Leave of Absence request must be approved by Site Administrator/Supervisor and submitted with the regular payroll.

| LAST NAME (Print or Type) | FIRST | INITIAL | EMPLOYEE I.D. NUMBER |
|---|---|---|---|
| Holcomb | Stacey | | 13535 |
| POSITION | | | SCHOOL/COST CENTER |
| Teacher of students who are visually impaired | | | ESE |

**Except in the case of an emergency, all leave, other than sick leave, must be approved in advance. If the request for sick leave is pre-planned (i.e. doctor's appointment), it must be pre-approved. For sick leave absences that are not pre-planned, this form must be completed upon return within five (5) working days.**

**TO BE COMPLETED BY APPLICANT:**

I hereby apply for:

This leave is requested: ■ With Pay ☐ Without Pay ☐ Substitute Needed

- ☐ Sick Leave
- ☐ Personal Leave (charged to Sick Lv.)
- ☐ Personal Leave (Without Pay)
- ■ Professional Leave
- ☐ Other_____
- ☐ Worker's Comp
- ☐ Military Leave
- ☐ Vacation Leave
- ☐ Temporary Duty (Attach documentation)
- ☐ Compensatory Time (non-exempt employees only)
- ☐ Per Diem
- ☐ Registration
- ☐ Mileage
- ☐ Meals
- ☐ Hotel Expense (Single Room Rate)

*Note: This leave does not constitute any salary in addition to that which the individual would normally receive for the dates indicated herein.

Number of Hours Requested 15.50

Purpose/Benefit (DO NOT use acronyms) National Federation of the Blind Seminar

Destination Baltimore, MD

| BEGINNING | ENDING |
|---|---|
| Time 8:00 AM _____ PM | Time _____ AM 3:45 PM |
| Day of Week Thursday Date 9/21/23 | Day of Week Friday Date 9/22/23 |

SOURCE OF FUNDS

| SUBSTITUTE CHARGED TO: | | | | |
|---|---|---|---|---|
| FUND | FUNCTION | OBJECT | CENTER | PROJECT |
| | | | | |

| TRAVEL EXPENSE CHARGED TO: | | | | |
|---|---|---|---|---|
| FUND | FUNCTION | OBJECT | CENTER | PROJECT |
| | | | | |

✗ Signature of Applicant _____ Date 8/21/23

**FOR OFFICE USE ONLY:** ☐ APPROVED ☐ NOT APPROVED

Site Administrator/Supervisor _____ Date 8/21/23

Project Director (if applicable) _____ Date _____

**TO BE COMPLETED BY PRINCIPAL OR SUPERVISOR AND SUBMITTED WITH THE REGULAR PAYROLL.**

This leave constitutes _____ hour(s) for the regular employee listed above.

Name of substitute(s) (if any): Amount of Time substituting:

_____ _____ hours: _____ days.

_____ _____ hours: _____ days.

SO-Per-025
November 2020
Reorder from Printing

DISTRIBUTION:
White : Payroll
Yellow : Applicant (Attach to Travel Reimbursement form)
Pink : Applicant
Gold : Site Administrator

HERNANDO COUNTY SCHOOL DISTRICT
**Leave of Absence Form**

Each Leave of Absence request must be approved by Site Administrator/Supervisor and submitted with the regular payroll.

| LAST NAME (Print or Type) | FIRST | INITIAL | EMPLOYEE I.D. NUMBER |
|---|---|---|---|
| Holcomb | Stacey | | 13535 |
| POSITION | | | SCHOOL/COST CENTER |
| Teacher of students who are visually impaired | | | ESE |

**Except in the case of an emergency, all leave, other than sick leave, must be approved in advance. If the request for sick leave is pre-planned (i.e. doctor's appointment), it must be pre-approved. For sick leave absences that are not pre-planned, this form must be completed upon return within five (5) working days.**

**TO BE COMPLETED BY APPLICANT:**

I hereby apply for:

This leave is requested: ■ With Pay ☐ Without Pay ☐ Substitute Needed

- ☐ Sick Leave
- ☐ Personal Leave (charged to Sick Lv.)
- ☐ Personal Leave (Without Pay)
- ■ Professional Leave
- ☐ Other_____
- ☐ Worker's Comp
- ☐ Military Leave
- ☐ Vacation Leave
- ☐ Temporary Duty (Attach documentation)
- ☐ Compensatory Time (non-exempt employees only)
- ☐ Per Diem
- ☐ Registration
- ☐ Mileage
- ☐ Meals
- ☐ Hotel Expense (Single Room Rate)

*Note: This leave does not constitute any salary in addition to that which the individual would normally receive for the dates indicated herein.

Number of Hours Requested 23.25

Purpose/Benefit (DO NOT use acronyms) National Federation of the Blind Seminar

Destination Washington, DC

| BEGINNING | ENDING |
|---|---|
| Time 8:00 AM _____ PM | Time _____ AM 3:45 PM |
| Day of Week Monday Date 1/29/24 | Day of Week Wednesday Date 1/31/24 |

SOURCE OF FUNDS

| SUBSTITUTE CHARGED TO: | | | | | TRAVEL EXPENSE CHARGED TO: | | | | |
|---|---|---|---|---|---|---|---|---|---|
| FUND | FUNCTION | OBJECT | CENTER | PROJECT | FUND | FUNCTION | OBJECT | CENTER | PROJECT |
| | | | | | | | | | |

✗ Signature of Applicant _____ Date 8/21/23

**FOR OFFICE USE ONLY:** ☐ APPROVED ☐ NOT APPROVED

Site Administrator/Supervisor _____ Date 8/24/23

Project Director (if applicable) _____ Date _____

**TO BE COMPLETED BY PRINCIPAL OR SUPERVISOR AND SUBMITTED WITH THE REGULAR PAYROLL.**

This leave constitutes _____ hour(s) for the regular employee listed above.

Name of substitute(s) (if any): Amount of Time substituting:

_____ _____ hours: _____ days.

_____ _____ hours: _____ days.

SO-Per-025
November 2020
Reorder from Printing

DISTRIBUTION:
White : Payroll
Yellow : Applicant (Attach to Travel Reimbursement form)
Pink : Applicant
Gold : Site Administrator

HERNANDO COUNTY SCHOOL DISTRICT

**Leave of Absence Form**

Each Leave of Absence request must be approved by Site Administrator/Supervisor and submitted with the regular payroll.

| LAST NAME (Print or Type) | FIRST | INITIAL | EMPLOYEE I.D. NUMBER |
|---|---|---|---|
| Holcomb | Stacey | | 13535 |
| POSITION | | | SCHOOL/COST CENTER |
| Teacher of students who are visually impaired | | | ESE |

**Except in the case of an emergency, all leave, other than sick leave, must be approved in advance. If the request for sick leave is pre-planned (i.e. doctor's appointment), it must be pre-approved. For sick leave absences that are not pre-planned, this form must be completed upon return within five (5) working days.**

**TO BE COMPLETED BY APPLICANT:**

I hereby apply for:

This leave is requested: ☑ With Pay ☐ Without Pay ☐ Substitute Needed

- ☐ Sick Leave
- ☐ Personal Leave (charged to Sick Lv.)
- ☐ Personal Leave (Without Pay)
- ☑ Professional Leave
- ☐ Other_____
- ☐ Worker's Comp
- ☐ Military Leave
- ☐ Vacation Leave
- ☐ Temporary Duty (Attach documentation)
- ☐ Compensatory Time (non-exempt employees only)
- ☐ Per Diem
- ☐ Registration
- ☐ Mileage
- ☐ Meals
- ☐ Hotel Expense (Single Room Rate)

*Note: This leave does not constitute any salary in addition to that which the individual would normally receive for the dates indicated herein.

Number of Hours Requested 15.50

Purpose/Benefit (DO NOT use acronyms) National Federation of the Blind Seminar

Destination Ruston, Louisiana

| BEGINNING | ENDING |
|---|---|
| Time 8:00 AM _____ PM | Time _____ AM 3:45 PM |
| Day of Week Thursday Date 4/4/24 | Day of Week Friday Date 4/5/24 |

SOURCE OF FUNDS

| SUBSTITUTE CHARGED TO: | | | | | TRAVEL EXPENSE CHARGED TO: | | | | |
|---|---|---|---|---|---|---|---|---|---|
| FUND | FUNCTION | OBJECT | CENTER | PROJECT | FUND | FUNCTION | OBJECT | CENTER | PROJECT |
| | | | | | | | | | |

✗ Signature of Applicant _____ Date 8/21/23

**FOR OFFICE USE ONLY:** ☑ APPROVED ☐ NOT APPROVED

Site Administrator/Supervisor _____ Date 8/21/23

Project Director (if applicable) _____ Date _____

**TO BE COMPLETED BY PRINCIPAL OR SUPERVISOR AND SUBMITTED WITH THE REGULAR PAYROLL.**

This leave constitutes _____ hour(s) for the regular employee listed above.

Name of substitute(s) (if any): Amount of Time substituting:

_____ _____ hours: _____ days.

_____ _____ hours: _____ days.

SO-Per-025
November 2020
Reorder from Printing

DISTRIBUTION:
White : Payroll
Yellow : Applicant (Attach to Travel Reimbursement form)
Pink : Applicant
Gold : Site Administrator

Complete Section A **or** B; **and** C

**MUST BE COMPLETED IN FULL FOR PLACEMENT CONSIDERATION.**
(For Donations, use Section B)

**A. Item Currently Budgeted -**

Account Name: No Financial Impact

Account Number: Fund | Function | Object | Cost Center | Project | Sub Project

| Original Approved Budget | + - | Budget Amendments | - | Expenditures / Encumbrances To Date | = | Current Available Budget | - | Present Request | = | Remaining Balance Available |
|---|---|---|---|---|---|---|---|---|---|---|
| $ | | $ | | $ | | $ | | $ | | $ |

Account Name

Account Number: Fund | Function | Object | Cost Center | Project | Sub Project

| Original Approved Budget | + - | Budget Amendments | - | Expenditures / Encumbrances To Date | = | Current Available Budget | - | Present Request | = | Remaining Balance Available |
|---|---|---|---|---|---|---|---|---|---|---|
| $ | | $ | | $ | | $ | | $ | | $ |

**B. Item Currently Not Budgeted -****

Funding Source

Account Name

Account Number: Fund | Function | Object | Cost Center | Project | Sub Project

Amount $

Funding Source

Account Name

Account Number: Fund | Function | Object | Cost Center | Project | Sub Project

Amount $

**C. History**

Check one:
**Prior Year Budget:** ○
**New for Current Year:** ○

Prior Year Approved Budget: $_____

Prior Year Actual Spent: $_____

**** WHEN ITEM NOT CURRENTLY BUDGETED IS APPROVED BY THE SCHOOL BOARD, THIS WILL SERVE AS THE BUDGET AMENDMENT****

# Hernando School District

## School Board Regular Meeting

**Agenda Item #** 9. 24-1665 9/5/2023

**Title and Board Action Requested**
Approve Out-of-State travel for John Morris to Attend the Equal Opportunity Schools (EOS) Annual Board Retreat in Montgomery, Alabama

**Executive Summary**
The Director of Secondary Programs, on behalf of the Superintendent of Schools, hereby requests the Board to approve out-of-state travel for John Morris to attend the EOS Annual Board Retreat in Montgomery, Alabama from September 20 - 21, 2023.

EOS will be covering the cost for all the travel expenses so there will be no financial impact to HCSB.

**My Contact**
John Morris
Director of secondary Programs
352-797-7000 ext. 443
morris_j@hcsb.k12.fl.us

**2018-23 Strategic Focus Area**
Pillar 1: Student Achievement

**Financial Impact**
See attached budget sheet.

If expenditure is not currently budgeted, this will serve as the budget amendment when Board approved. If the agenda item includes the purchase of goods or services, the funds requested are an anticipated amount and may fluctuate depending on such factors as current market conditions, product availability, additional funding sources, and the needs of the District. Should the actual cost exceed the anticipated amount, the Board approves the additional cost, after review by the superintendent, but not in excess of the funds available in the site's approved annual budget.

EQUAL OPPORTUNITY SCHOOLS

*Seeing, understanding, and unlocking student potential.*

# ANNUAL BOARD RETREAT | AGENDA

8:30am-5:00pm Thursday September 21, 2023 |*standing agenda items

Rhythm of the Board | Board File Share

**Members**: Doug Borchard, Ron Fortune, Joanne Harrell, Marcus Knight, Janet Olson, Darrell Powell, Lee Vargas, Eric Weaver & Deborah Wilds
**Staff**: Darryl Adams, Andrew Cooper, Jacqueline Greer, Wing Leung, Eddie Lincoln, Dennis Melton, Kelly Orehovec, Sasha Rabkin, Leslie St. Pierre, Akshai Wadhwani
**Guests:** Karla Floris & Victor Victin, Blue Meridian Project; John Morris, Director of Secondary Education and John Stratton, Superintendent, Hernando County SD (FL); Chris Daniels

## 8:30-9:00: BREAKFAST

## *9:00-9:10: WELCOME, INTRODUCTIONS AND APPROVAL OF THE CONSENT AGENDA

Joanne Harrell

## *9:10-9:55: STORY FROM THE FIELD: HERNANDO COUNTY PUBLIC SCHOOLS

Eddie Lincoln, John Morris, John Stratton

## 9:55-10:25: CEO REPORT

Eddie Lincoln

## 10:25-10:45: FY23 OUTCOMES

Eddie Lincoln, Sasha Rabkin

## 10:45-11:00: BREAK

## 11:00-12:00: EOS MISSION & LANDSCAPE ANALYSIS

Eddie Lincoln, Sasha Rabkin
[Bridgespan framing]

## 12:00-1:00: LUNCH

## 1:00-2:00: EOS MISSION & LANDSCAPE ANALYSIS (CONT.)

## *2:00-2:15: AUDIT & FINANCE COMMITTEE UPDATE

Doug Borchard, Dennis Melton

## *2:15-2:30: GOVERNANCE COMMITTEE UPDATE

Lee Vargas, Leslie St. Pierre

→ ***2:30-2:45: PROGRAMS & IMPACT COMMITTEE UPDATE**

Eric Weaver, Kelly Orehovec

→ ***2:45-3:00: TECHNOLOGY COMMITTEE UPDATE**

Janet Olson, Andrew Cooper

→ **3:00-3:30: EXECUTIVE SESSION (WITH CEO)**

→ **3:30-4:00: EXECUTIVE SESSION (BOARD ONLY)**

→ **NEXT STEPS, NEXT AGENDA – Leslie St. Pierre**



# Fw: Your Time Off Request has been approved.

John Morris <morris_j@hcsb.k12.fl.us>
Mon 8/21/2023 2:54 PM
To:Jodi Grinnen <grinnen_j@hcsb.k12.fl.us>




---

**From:** michalicka_g@hcsb.k12.fl.us <michalicka_g@hcsb.k12.fl.us>
**Sent:** Monday, August 21, 2023 2:53 PM
**To:** John Morris <morris_j@hcsb.k12.fl.us>
**Subject:** Your Time Off Request has been approved.

CAUTION: This email originated from outside of the Hernando County School District. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Time Off Request Details
==========
Name: JOHN C MORRIS
Employee Type: 1 - A1E Admin 249
Start Date: 09/20/23
Start Time: 11:00 AM
Days/Hours: 8 hr 0 min
Description: Out of State Travel
Group: NOT ON STUB
Time Off Code: TEMPORARY DUTY
Reason: TEMP DUTY

Time Off Request Approval History
==========

| Date | Time | Event |
|---|---|---|
| 08/21/23 | | Time Off Request Created. |
| 08/21/23 | 9:55 AM | Approved by GLORIA JEAN JEDINAK |

Notes:

---

08/21/23 | 2:52 PM |Approved by GINA D MICHALICKA
Notes:

---

Employee Access URL:
https://skyward.iscorp.com/scripts/wsisa.dll/WService=wsfinhernandocofl/seplog01.w

Message:

Click the link below or copy it to your browser's address bar to add this scheduled time off to your local calendar.
https://skyward.iscorp.com/scripts/wsisa.dll/WService=wsfinhernandocofl/qcalrproc001.p?id=55830&enc=cOiMorjdPcOjpiai&type=timeoff

---

District: Hernando County School District
District Web Site: https://www.hernandoschools.org/
State: FL
District Code: 27

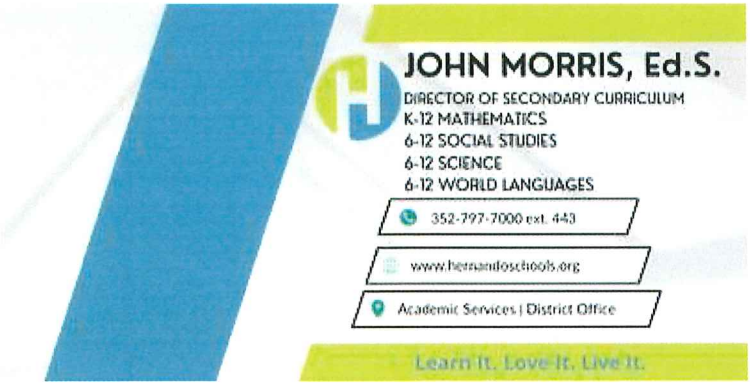
ERP/Finance Production

---

IMPORTANT NOTICE: All e-mails sent to this address are public record unless specifically exempted by Florida law, and are archived accordingly. The School District does not allow use of School District equipment and e-mail for non-School District business purposes.

# Fw: Your Time Off Request has been approved.

John Morris <morris_j@hcsb.k12.fl.us>
Mon 8/21/2023 2:54 PM
To:Jodi Grinnen <grinnen_j@hcsb.k12.fl.us>




---

**From:** michalicka_g@hcsb.k12.fl.us <michalicka_g@hcsb.k12.fl.us>
**Sent:** Monday, August 21, 2023 2:53 PM
**To:** John Morris <morris_j@hcsb.k12.fl.us>
**Subject:** Your Time Off Request has been approved.

CAUTION: This email originated from outside of the Hernando County School District. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Time Off Request Details
==========
Name: JOHN C MORRIS
Employee Type: 1 - A1E Admin 249
Start Date: 09/21/23
Start Time: 11:00 AM
Days/Hours: 8 hr 0 min
Description: Out of State Travel
Group: NOT ON STUB
Time Off Code: TEMPORARY DUTY
Reason: TEMP DUTY

Time Off Request Approval History
==========

| Date | Time | Event |
|---|---|---|
| 08/21/23 | | Time Off Request Created. |
| 08/21/23 | 9:55 AM | Approved by GLORIA JEAN JEDINAK |

Notes:

---

08/21/23 | 2:52 PM |Approved by GINA D MICHALICKA
Notes:

---

Employee Access URL:
https://skyward.iscorp.com/scripts/wsisa.dll/WService=wsfinhernandocofl/seplog01.w

Message:

Click the link below or copy it to your browser's address bar to add this scheduled time off to your local calendar.
https://skyward.iscorp.com/scripts/wsisa.dll/WService=wsfinhernandocofl/qcalrproc001.p?id=55831&enc=eHlVgliGlsZaXkfk&type=timeoff

---

District: Hernando County School District
District Web Site: https://www.hernandoschools.org/
State: FL
District Code: 27

ERP/Finance Production

---

IMPORTANT NOTICE: All e-mails sent to this address are public record unless specifically exempted by Florida law, and are archived accordingly. The School District does not allow use of School District equipment and e-mail for non-School District business purposes.

Complete Section A **or** B; **and** C

**MUST BE COMPLETED IN FULL FOR PLACEMENT CONSIDERATION.**
(For Donations, use Section B)

**A. Item Currently Budgeted -**

Account Name: No Financial Impact

Account Number: Fund | Function | Object | Cost Center | Project | Sub Project

| Original Approved Budget | + - | Budget Amendments | - | Expenditures / Encumbrances To Date | = | Current Available Budget | - | Present Request | = | Remaining Balance Available |
|---|---|---|---|---|---|---|---|---|---|---|
| $ | | $ | | $ | | $ | | $ | | $ |

Account Name

Account Number: Fund | Function | Object | Cost Center | Project | Sub Project

| Original Approved Budget | + - | Budget Amendments | - | Expenditures / Encumbrances To Date | = | Current Available Budget | - | Present Request | = | Remaining Balance Available |
|---|---|---|---|---|---|---|---|---|---|---|
| $ | | $ | | $ | | $ | | $ | | $ |

**B. Item Currently Not Budgeted -****

Funding Source

Account Name

Account Number: Fund | Function | Object | Cost Center | Project | Sub Project

Amount $

Funding Source

Account Name

Account Number: Fund | Function | Object | Cost Center | Project | Sub Project

Amount $

**C. History**

Check one:
**Prior Year Budget:** ○
**New for Current Year:** ○

Prior Year Approved Budget: $_____

Prior Year Actual Spent: $_____

**** WHEN ITEM NOT CURRENTLY BUDGETED IS APPROVED BY THE SCHOOL BOARD, THIS WILL SERVE AS THE BUDGET AMENDMENT****

# Hernando School District

## School Board Regular Meeting

**Agenda Item #** 10. 24-1635 9/5/2023

**Title and Board Action Requested**
Approve the Superintendent's Annual Financial Report for the Fiscal Year Ended June 30, 2023 (2022-2023 Fiscal Year).

**Executive Summary**
The Director of Finance, on behalf of the Superintendent of Schools, hereby requests the Board approval of the Superintendent's Annual Financial Report for the Fiscal Year Ended June 30, 2023. The State Board of Education Rule 6A-1.0071 requires that the annual financial report of the District be submitted to the Commissioner of Education no later than September 11 of each year. The Superintendent's Annual Financial Report is the District's unaudited financial statements for fiscal year ended June 30, 2023.

**My Contact**
Joyce McIntyre
Director of Finance
(352)797-7004 Ext.438

**2018-23 Strategic Focus Area**
Pillar 5: Fiscal Responsibility & Organizational Effectiveness

**Financial Impact**
No Financial Impact

If expenditure is not currently budgeted, this will serve as the budget amendment when Board approved. If the agenda item includes the purchase of goods or services, the funds requested are an anticipated amount and may fluctuate depending on such factors as current market conditions, product availability, additional funding sources, and the needs of the District. Should the actual cost exceed the anticipated amount, the Board approves the additional cost, after review by the superintendent, but not in excess of the funds available in the site's approved annual budget.

Email completed form to:
OFFRSubmissions@fldoe.org
*or*
Mail completed form to:
Florida Department of Education
Office of Funding and Financial Reporting
325 West Gaines Street, Room 814
Tallahassee, Florida 32399-0400

**FLORIDA DEPARTMENT OF EDUCATION**
**REPORT OF FINANCIAL DATA TO THE**
**COMMISSIONER OF EDUCATION (ESE 348)**
**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**For the Fiscal Year Ended June 30, 2023**

**INDEX:**


| | | PAGE NUMBER FDOE |
|---|---|---|
| Exhibit K-1 | Statement of Revenues, Expenditures and Changes in Fund Balance – General Fund | 1-3 |
| Exhibit K-2 | Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Food Services | 4-5 |
| Exhibit K-3 | Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Other Federal Programs | 6-7 |
| Exhibit K-4 | Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Federal Education Stabilization Fund | 8-14 |
| Exhibit K-5 | Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Miscellaneous | 15 |
| Exhibit K-6 | Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Debt Service Funds | 16 |
| Exhibit K-7 | Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Capital Projects Funds | 17-18 |
| Exhibit K-8 | Statement of Revenues, Expenditures and Changes in Fund Balance – Permanent Funds | 19 |
| Exhibit K-9 | Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Enterprise Funds | 20 |
| Exhibit K-10 | Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds | 21 |
| Exhibit K-11 | Combining Statement of Changes in Assets, Liabilities and Fiduciary Net Position – School Internal Funds | 22 |
| Exhibit K-12 | Schedule of Long-Term Liabilities | 23 |
| Exhibit K-13 | Schedule of Categorical Programs – Report of Expenditures and Available Funds | 24 |
| Exhibit K-14 | Schedule of Selected Subobject Expenditures, Categorical Flexible Spending – General Fund Expenditures and Other Data Collection | 25-28 |
| Exhibit K-15 | Supplemental Schedule – Voluntary Prekindergarten (VPK) Program, General Fund Expenditures | 29 |
| Exhibit K-16 | Schedule 3, School Program Cost Report, General/Special Revenue Funds (Illustration only) | 30 |
| Exhibit K-17 | Schedule 4, District Aggregate Program Cost Report, General/Special Revenue Funds (Illustration only) | 31 |
| Exhibit K-18 | Schedule 5, Supplementary Schedule of Expenditures of Federal Awards | 32 |


The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2023, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code [section 1001.51(12)(b), Florida Statutes]. This report was approved by the school board on September 5, 2023.

_____ _____
Signature of District School Superintendent Signature Date

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND**

For the Fiscal Year Ended June 30, 2023

Exhibit K-1
FDOE Page 1
**Fund 100**

| **REVENUES** | Account Number | |
|---|---|---|
| *Federal Direct:* | | |
| Federal Impact, Current Operations | 3121 | |
| Reserve Officers Training Corps (ROTC) | 3191 | 240,537.00 |
| Miscellaneous Federal Direct | 3199 | 49,772.00 |
| Total Federal Direct | 3100 | 290,309.00 |
| *Federal Through State and Local:* | | |
| Medicaid | 3202 | 641,715.00 |
| National Forest Funds | 3255 | |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | 136,242.00 |
| Total Federal Through State and Local | 3200 | 777,957.00 |
| *State:* | | |
| Florida Education Finance Program (FEFP) | 3310 | 104,966,775.00 |
| Workforce Development | 3315 | 586,986.00 |
| Workforce Development Capitalization Incentive Grant | 3316 | |
| Workforce Education Performance Incentives | 3317 | 33,657.00 |
| Adults with Disabilities | 3318 | |
| CO&DS Withheld for Administrative Expenditure | 3323 | 15,189.00 |
| Diagnostic and Learning Resources Centers | 3335 | |
| Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.) | 3341 | |
| State Forest Funds | 3342 | |
| State License Tax | 3343 | 89,132.00 |
| District Discretionary Lottery Funds | 3344 | |
| *Categorical Programs:* | | |
| Class Size Reduction Operating Funds | 3355 | 23,861,944.00 |
| Florida School Recognition Funds | 3361 | 1,055,144.00 |
| Voluntary Prekindergarten Program | 3371 | 602,716.00 |
| Preschool Projects | 3372 | 18,639.00 |
| *Other State:* | | |
| Reading Programs | 3373 | |
| Full-Service Schools Program | 3378 | |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 3399 | 258,943.00 |
| Total State | 3300 | 131,489,125.00 |
| *Local:* | | |
| District School Taxes | 3411 | 74,940,578.00 |
| Tax Redemptions | 3421 | 2,264,609.00 |
| Payment in Lieu of Taxes | 3422 | |
| Excess Fees | 3423 | |
| Tuition | 3424 | |
| Lease Revenue | 3425 | 160,436.00 |
| Interest on Investments | 3431 | 2,105,456.00 |
| Gain on Sale of Investments | 3432 | |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | |
| Gifts, Grants and Bequests | 3440 | 6,341.00 |
| Interest Income - Leases | 3445 | |
| *Student Fees:* | | |
| Adult General Education Course Fees | 3461 | 157,921.00 |
| Postsec Career Cert-Appl Tech Diploma Course Fees | 3462 | 8,613.00 |
| Continuing Workforce Education Course Fees | 3463 | |
| Capital Improvement Fees | 3464 | |
| Postsecondary Lab Fees | 3465 | |
| Lifelong Learning Fees | 3466 | 110.00 |
| GED® Testing Fees | 3467 | 2,301.00 |
| Financial Aid Fees | 3468 | 173,056.00 |
| Other Student Fees | 3469 | |
| *Other Fees:* | | |
| Preschool Program Fees | 3471 | |
| Prekindergarten Early Intervention Fees | 3472 | |
| School-Age Child Care Fees | 3473 | |
| Other Schools, Courses and Classes Fees | 3479 | |
| *Miscellaneous Local:* | | |
| Bus Fees | 3491 | |
| Transportation Services Rendered for School Activities | 3492 | 107,183.00 |
| Sale of Junk | 3493 | 59,576.00 |
| Receipt of Federal Indirect Cost Rate | 3494 | 541,013.00 |
| Other Miscellaneous Local Sources | 3495 | 1,659,772.00 |
| Refunds of Prior Year's Expenditures | 3497 | 195,483.00 |
| Collections for Lost, Damaged and Sold Textbooks | 3498 | 8,450.00 |
| Receipt of Food Service Indirect Costs | 3499 | 236,259.00 |
| Total Local | 3400 | 82,627,157.00 |
| **Total Revenues** | 3000 | 215,184,548.00 |

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)**
For the Fiscal Year Ended June 30, 2023

Exhibit K-1
FDOE Page 2
**Fund 100**

| EXPENDITURES | Account Number | 100 Salaries | 200 Employee Benefits | 300 Purchased Services | 400 Energy Services | 500 Materials and Supplies | 600 Capital Outlay | 700 Other | Totals |
|---|---|---|---|---|---|---|---|---|---|
| *Current:* | | | | | | | | | |
| Instruction | 5000 | 85,543,265.00 | 25,806,519.00 | 9,424,030.00 | 38.00 | 3,559,002.00 | 258,957.00 | 779,950.00 | 125,371,761.00 |
| Student Support Services | 6100 | 7,378,279.00 | 2,206,440.00 | 81,989.00 | | 72,527.00 | 10,244.00 | 5,345.00 | 9,754,824.00 |
| Instructional Media Services | 6200 | 1,230,689.00 | 415,114.00 | 237,339.00 | | 8,011.00 | 59,678.00 | 3,507.00 | 1,954,338.00 |
| Instruction and Curriculum Development Services | 6300 | 2,603,913.00 | 735,298.00 | 43,659.00 | | 47,610.00 | 7,008.00 | 2,815.00 | 3,440,303.00 |
| Instructional Staff Training Services | 6400 | 507,119.00 | 143,018.00 | 31,094.00 | | 1,403.00 | | 6,150.00 | 688,784.00 |
| Instruction-Related Technology | 6500 | 478,748.00 | 185,996.00 | 53,396.00 | | | | | 718,140.00 |
| Board | 7100 | 260,239.00 | 169,379.00 | 268,752.00 | | 2,108.00 | | 24,024.00 | 724,502.00 |
| General Administration | 7200 | 1,686,684.00 | 466,338.00 | 170,816.00 | | 12,469.00 | 1,865.00 | 54,666.00 | 2,392,838.00 |
| School Administration | 7300 | 10,947,573.00 | 3,430,434.00 | 52,853.00 | | 124,416.00 | 50,939.00 | 13,897.00 | 14,620,112.00 |
| Facilities Acquisition and Construction | 7410 | 508,579.00 | 146,964.00 | 145,676.00 | | 241.00 | 9,211.00 | 223,542.00 | 1,034,213.00 |
| Fiscal Services | 7500 | 543,262.00 | 152,376.00 | 195,707.00 | | 6,761.00 | 5,405.00 | 34,209.00 | 937,720.00 |
| Food Services | 7600 | 261,706.00 | 52,977.00 | | | | | | 314,683.00 |
| Central Services | 7700 | 1,742,009.00 | 1,649,739.00 | 963,163.00 | | 109,155.00 | 63,501.00 | 52,009.00 | 4,579,576.00 |
| Student Transportation Services | 7800 | 5,360,950.00 | 1,626,787.00 | 407,387.00 | 1,426,191.00 | 717,742.00 | 124,666.00 | 131,345.00 | 9,795,068.00 |
| Operation of Plant | 7900 | 6,827,796.00 | 2,273,490.00 | 5,669,145.00 | 5,986,104.00 | 384,317.00 | 360,171.00 | 35,764.00 | 21,536,787.00 |
| Maintenance of Plant | 8100 | 2,989,601.00 | 1,043,046.00 | 1,199,736.00 | 166,826.00 | 627,634.00 | 899,327.00 | 815.00 | 6,926,985.00 |
| Administrative Technology Services | 8200 | 1,578,441.00 | 488,156.00 | 778,145.00 | | 56,873.00 | 207,531.00 | 297.00 | 3,109,443.00 |
| Community Services | 9100 | | | 17,738.00 | | 1,106.00 | | | 18,844.00 |
| *Capital Outlay:* | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | 8,724,978.00 | | 8,724,978.00 |
| Other Capital Outlay | 9300 | | | | | | | | 0.00 |
| *Debt Service: (Function 9200)* | | | | | | | | | |
| Redemption of Principal | 710 | | | | | | | | 0.00 |
| Interest | 720 | | | | | | | | 0.00 |
| **Total Expenditures** | | 130,448,853.00 | 40,992,071.00 | 19,740,625.00 | 7,579,159.00 | 5,731,375.00 | 10,783,481.00 | 1,368,335.00 | 216,643,899.00 |
| **Excess (Deficiency) of Revenues Over Expenditures** | | | | | | | | | (1,459,351.00) |

ESE 348

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**STATEMENT OF REVENUES, EXPENDITURES AND**
**CHANGES IN FUND BALANCE - GENERAL FUND (Continued)**
For the Fiscal Year Ended June 30, 2023

Exhibit K-1
FDOE Page 3
**Fund 100**

| **OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES** | Account Number | |
|---|---|---|
| Loans | 3720 | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | 48,913.00 |
| *Transfers In:* | | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | 9,088,203.00 |
| From Special Revenue Funds | 3640 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | 9,088,203.00 |
| *Transfers Out: (Function 9700)* | | |
| To Debt Service Funds | 920 | (1,256,457.00) |
| To Capital Projects Funds | 930 | |
| To Special Revenue Funds | 940 | (29,134.00) |
| To Permanent Funds | 960 | |
| To Internal Service Funds | 970 | |
| To Enterprise Funds | 990 | |
| Total Transfers Out | 9700 | (1,285,591.00) |
| **Total Other Financing Sources (Uses)** | | 7,851,525.00 |
| **Net Change In Fund Balance** | | 6,392,174.00 |
| Fund Balance, July 1, 2022 | 2800 | 42,485,604.00 |
| Adjustments to Fund Balance | 2891 | |
| *Ending Fund Balance:* | | |
| Nonspendable Fund Balance | 2710 | 1,104,803.00 |
| Restricted Fund Balance | 2720 | 5,327,261.00 |
| Committed Fund Balance | 2730 | |
| Assigned Fund Balance | 2740 | 17,618,247.00 |
| Unassigned Fund Balance | 2750 | 24,827,467.00 |
| Total Fund Balances, June 30, 2023 | 2700 | 48,877,778.00 |

ESE 348 0.00

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES**
For the Fiscal Year Ended June 30, 2023

Exhibit K-2
FDOE Page 4
**Fund 410**

| **REVENUES** | Account Number | |
|---|---|---|
| *Federal :* | | |
| Miscellaneous Federal Direct | 3199 | |
| *Federal Through State and Local:* | | |
| School Lunch Reimbursement | 3261 | 10,915,040.00 |
| School Breakfast Reimbursement | 3262 | 3,081,264.00 |
| Afterschool Snack Reimbursement | 3263 | 144,016.00 |
| Child Care Food Program | 3264 | 494,436.00 |
| USDA-Donated Commodities | 3265 | 23,318.00 |
| Cash in Lieu of Donated Foods | 3266 | 1,116,862.00 |
| Summer Food Service Program | 3267 | |
| Fresh Fruit and Vegetable Program | 3268 | |
| Other Food Services | 3269 | 1,420,368.00 |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State and Local | 3200 | 17,195,304.00 |
| *State:* | | |
| School Breakfast Supplement | 3337 | 84,158.00 |
| School Lunch Supplement | 3338 | 104,065.00 |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 3399 | |
| Total State | 3300 | 188,223.00 |
| *Local:* | | |
| Interest on Investments | 3431 | |
| Gain on Sale of Investments | 3432 | |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | |
| Gifts, Grants and Bequests | 3440 | |
| Student Lunches | 3451 | 38,111.00 |
| Student Breakfasts | 3452 | 25,251.00 |
| Adult Breakfasts/Lunches | 3453 | |
| Student and Adult á la Carte Fees | 3454 | 433,765.00 |
| Student Snacks | 3455 | 16,573.00 |
| Other Food Sales | 3456 | 4,098.00 |
| Other Miscellaneous Local Sources | 3495 | 2,322.00 |
| Refunds of Prior Year's Expenditures | 3497 | |
| Total Local | 3400 | 520,120.00 |
| **Total Revenues** | 3000 | 17,903,647.00 |

ESE 348

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES (Continued)**
For the Fiscal Year Ended June 30, 2023

Exhibit K-2
FDOE Page 5
**Fund 410**

| **EXPENDITURES (Functions 7600/9300)** | Account Number | |
|---|---|---|
| Salaries | 100 | 4,145,314.00 |
| Employee Benefits | 200 | 1,651,548.00 |
| Purchased Services | 300 | 525,423.00 |
| Energy Services | 400 | 522,099.00 |
| Materials and Supplies | 500 | 7,389,053.00 |
| Capital Outlay | 600 | 75,498.00 |
| Other | 700 | 271,445.00 |
| Other Capital Outlay (Function 9300) | 600 | 734,204.00 |
| **Total Expenditures** | | 15,314,584.00 |
| **Excess (Deficiency) of Revenues Over Expenditures** | | 2,589,063.00 |
| **OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES** | | |
| Loans | 3720 | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | |
| *Transfers In:* | | |
| From General Fund | 3610 | 29,134.00 |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | |
| Interfund | 3650 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | 29,134.00 |
| *Transfers Out: (Function 9700)* | | |
| To General Fund | 910 | |
| To Debt Service Funds | 920 | |
| To Capital Projects Funds | 930 | |
| Interfund | 950 | |
| To Permanent Funds | 960 | |
| To Internal Service Funds | 970 | |
| To Enterprise Funds | 990 | |
| Total Transfers Out | 9700 | 0.00 |
| **Total Other Financing Sources (Uses)** | | 29,134.00 |
| **Net Change in Fund Balance** | | 2,618,197.00 |
| Fund Balance, July 1, 2022 | 2800 | 9,020,450.00 |
| Adjustments to Fund Balance | 2891 | |
| *Ending Fund Balance:* | | |
| Nonspendable Fund Balance | 2710 | 46,474.00 |
| Restricted Fund Balance | 2720 | 11,592,173.00 |
| Committed Fund Balance | 2730 | |
| Assigned Fund Balance | 2740 | |
| Unassigned Fund Balance | 2750 | |
| Total Fund Balances, June 30, 2023 | 2700 | 11,638,647.00 |

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS**
For the Fiscal Year Ended June 30, 2023

Exhibit K-3
FDOE Page 6
**Fund 420**

| **REVENUES** | Account Number | |
|---|---|---|
| *Federal Direct:* | | |
| Head Start | 3130 | |
| Workforce Innovation and Opportunity Act | 3170 | |
| Community Action Programs | 3180 | |
| Reserve Officers Training Corps (ROTC) | 3191 | |
| Pell Grants | 3192 | |
| Miscellaneous Federal Direct | 3199 | |
| Total Federal Direct | 3100 | 0.00 |
| *Federal Through State and Local:* | | |
| Career and Technical Education | 3201 | 291,632.00 |
| Medicaid | 3202 | |
| Individuals with Disabilities Education Act (IDEA) | 3230 | 4,858,329.00 |
| *Workforce Innovation and Opportunity Act:* | | |
| Adult General Education | 3221 | 312,805.00 |
| English Literacy and Civics Education | 3222 | |
| Adult Migrant Education | 3223 | |
| Other WIOA Programs | 3224 | |
| *ESSA - Elementary and Secondary Education Act:* | | |
| Elementary and Secondary Education Act - Title I | 3240 | 7,022,300.00 |
| Teacher and Principal Training and Recruiting - Title II, Part A | 3225 | 1,281,232.00 |
| Math and Science Partnerships - Title II, Part B | 3226 | |
| Language Instruction - Title III | 3241 | 79,900.00 |
| Twenty-First Century Schools - Title IV | 3242 | 514,232.00 |
| Federal Through Local | 3280 | |
| Emergency Immigrant Education Program | 3293 | |
| Miscellaneous Federal Through State | 3299 | 738,542.00 |
| Total Federal Through State and Local | 3200 | 15,098,972.00 |
| *State:* | | |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 3399 | |
| Total State | 3300 | 0.00 |
| *Local:* | | |
| Interest on Investments | 3431 | |
| Gain on Sale of Investments | 3432 | |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | |
| Gifts, Grants and Bequests | 3440 | |
| Adult General Education Course Fees | 3461 | |
| Sale of Junk | 3493 | |
| Other Miscellaneous Local Sources | 3495 | |
| Refunds of Prior Year's Expenditures | 3497 | |
| Total Local | 3400 | 0.00 |
| **Total Revenues** | 3000 | 15,098,972.00 |

ESE 348

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)**
For the Fiscal Year Ended June 30, 2023

Exhibit K-3
FDOE Page 7
**Fund 420**

| **EXPENDITURES** | Account Number | 100 Salaries | 200 Employee Benefits | 300 Purchased Services | 400 Energy Services | 500 Materials and Supplies | 600 Capital Outlay | 700 Other | Totals |
|---|---|---|---|---|---|---|---|---|---|
| *Current:* | | | | | | | | | |
| Instruction | 5000 | 3,634,653.00 | 1,226,897.00 | 1,198,571.00 | | 561,143.00 | 852,541.00 | 82,910.00 | 7,556,715.00 |
| Student Support Services | 6100 | 1,663,376.00 | 539,387.00 | 18,621.00 | | 120,870.00 | 19,937.00 | 8,821.00 | 2,371,012.00 |
| Instructional Media Services | 6200 | 6,890.00 | 585.00 | | | | | | 7,475.00 |
| Instruction and Curriculum Development Services | 6300 | 2,221,120.00 | 653,749.00 | 29,363.00 | | 38,133.00 | 51,005.00 | 12,162.00 | 3,005,532.00 |
| Instructional Staff Training Services | 6400 | 742,715.00 | 139,345.00 | 306,452.00 | | 47,791.00 | | 80,047.00 | 1,316,350.00 |
| Instruction-Related Technology | 6500 | 99,451.00 | 39,662.00 | | | | | | 139,113.00 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | 447,461.00 | 447,461.00 |
| School Administration | 7300 | | | 47,500.00 | | | | | 47,500.00 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | 0.00 |
| Fiscal Services | 7500 | | | | | | | | 0.00 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | | | | | | | | 0.00 |
| Student Transportation Services | 7800 | 10,686.00 | 2,210.00 | 10,021.00 | 8,113.00 | | | | 31,030.00 |
| Operation of Plant | 7900 | | | | | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | | 337.00 | | | 337.00 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | | | | | | | | 0.00 |
| *Capital Outlay:* | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | 176,447.00 | | 176,447.00 |
| Other Capital Outlay | 9300 | | | | | | | | 0.00 |
| **Total Expenditures** | | 8,378,891.00 | 2,601,835.00 | 1,610,528.00 | 8,113.00 | 768,274.00 | 1,099,930.00 | 631,401.00 | 15,098,972.00 |
| **Excess (Deficiency) of Revenues over Expenditures** | | | | | | | | | 0.00 |

| **OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES** | Account Number | |
|---|---|---|
| Loans | 3720 | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | |
| *Transfers In:* | | |
| From General Fund | 3610 | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | |
| Interfund | 3650 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | 0.00 |
| *Transfers Out: (Function 9700)* | | |
| To the General Fund | 910 | |
| To Debt Service Funds | 920 | |
| To Capital Projects Funds | 930 | |
| Interfund | 950 | |
| To Permanent Funds | 960 | |
| To Internal Service Funds | 970 | |
| To Enterprise Funds | 990 | |
| Total Transfers Out | 9700 | 0.00 |
| **Total Other Financing Sources (Uses)** | | 0.00 |
| **Net Change in Fund Balance** | | 0.00 |
| Fund Balance, July 1, 2022 | 2800 | |
| Adjustments to Fund Balance | 2891 | |
| *Ending Fund Balance:* | | |
| Nonspendable Fund Balance | 2710 | |
| Restricted Fund Balance | 2720 | |
| Committed Fund Balance | 2730 | |
| Assigned Fund Balance | 2740 | |
| Unassigned Fund Balance | 2750 | |
| Total Fund Balances, June 30, 2023 | 2700 | 0.00 |

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS**
**CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY (CARES) ACT**
**CORONAVIRUS RESPONSE & RELIEF SUPPLEMENTAL APPROPRIATIONS (CRRSA) ACT RELIEF FUND**
**AMERICAN RESCUE PLAN (ARP) RELIEF FUND**

Exhibit K-4

For the Fiscal Year Ended June 30, 2023

DOE Page 8

| **REVENUES** | Account Number | Elem. & Sec. School Emergency Relief (ESSER) **441** | Other CARES Act Relief Fund (Including GEER) **442** | Elem. & Sec. School Emergency Relief (ESSER II) **443** | Other CRRSA Act Relief Fund (Including GEER II) **444** | Elem. & Sec. School Emergency Relief (ESSER III) **445** | Other ARP Act Relief Fund **446** | Totals |
|---|---|---|---|---|---|---|---|---|
| *Federal Direct:* | | | | | | | | |
| Miscellaneous Federal Direct | 3199 | | | | | | | 0.00 |
| Total Federal Direct: | 3100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Federal Through State and Local:* | | | | | | | | |
| Education Stabilization Funds - K-12 | 3271 | 234,311.00 | | 4,222,901.00 | | 20,820,673.00 | 864,558.00 | 26,142,443.00 |
| Education Stabilization Funds - Workforce | 3272 | | | | | | | 0.00 |
| Education Stabilization Funds - VPK | 3273 | | | | | | 61,705.00 | 61,705.00 |
| Federal Through Local | 3280 | | | | | | | 0.00 |
| Miscellaneous Federal Through State | 3299 | | | | | | | 0.00 |
| Total Federal Through State and Local | 3200 | 234,311.00 | 0.00 | 4,222,901.00 | 0.00 | 20,820,673.00 | 926,263.00 | 26,204,148.00 |
| *Local:* | | | | | | | | |
| Other Miscellaneous Local Sources | 3495 | | | | | | | 0.00 |
| Total Local | 3400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Revenues** | 3000 | 234,311.00 | 0.00 | 4,222,901.00 | 0.00 | 20,820,673.00 | 926,263.00 | 26,204,148.00 |

ESE 348

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER)**
For the Fiscal Year Ended June 30, 2023

Exhibit K-4
FDOE Page 9
**Fund 441**

| **EXPENDITURES** | Account Number | 100 Salaries | 200 Employee Benefits | 300 Purchased Services | 400 Energy Services | 500 Materials and Supplies | 600 Capital Outlay | 700 Other | Totals |
|---|---|---|---|---|---|---|---|---|---|
| *Current:* | | | | | | | | | |
| Instruction | 5000 | 29,196.00 | 6,017.00 | | | | | | 35,213.00 |
| Student Support Services | 6100 | | | | | | | | 0.00 |
| Instructional Media Services | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 10,598.00 | 2,193.00 | | | | | | 12,791.00 |
| Instructional Staff Training Services | 6400 | 3,422.00 | 485.00 | 30,000.00 | | | | | 33,907.00 |
| Instruction-Related Technology | 6500 | | | | | | | | 0.00 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | | 0.00 |
| School Administration | 7300 | | | | | | | | 0.00 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | 0.00 |
| Fiscal Services | 7500 | | | | | | | | 0.00 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | | | | | | | | 0.00 |
| Student Transportation Services | 7800 | | | | | | | | 0.00 |
| Operation of Plant | 7900 | | | | | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | | | 0.00 | | 0.00 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | | | | | | | | 0.00 |
| *Capital Outlay:* | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | 152,400.00 | | 152,400.00 |
| Other Capital Outlay | 9300 | | | | | | | | 0.00 |
| **Total Expenditures** | | 43,216.00 | 8,695.00 | 30,000.00 | 0.00 | 0.00 | 152,400.00 | 0.00 | 234,311.00 |
| **Excess (Deficiency) of Revenues over Expenditures** | | | | | | | | | 0.00 |

| **OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES** | Account Number | |
|---|---|---|
| Loans | 3720 | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | |
| *Transfers In:* | | |
| From General Fund | 3610 | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | |
| Interfund | 3650 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | 0.00 |
| *Transfers Out: (Function 9700)* | | |
| To the General Fund | 910 | |
| To Debt Service Funds | 920 | |
| To Capital Projects Funds | 930 | |
| Interfund | 950 | |
| To Permanent Funds | 960 | |
| To Internal Service Funds | 970 | |
| To Enterprise Funds | 990 | |
| Total Transfers Out | 9700 | 0.00 |
| **Total Other Financing Sources (Uses)** | | 0.00 |
| **Net Change in Fund Balance** | | 0.00 |
| Fund Balance, July 1, 2022 | 2800 | |
| Adjustments to Fund Balance | 2891 | |
| *Ending Fund Balance:* | | |
| Nonspendable Fund Balance | 2710 | |
| Restricted Fund Balance | 2720 | |
| Committed Fund Balance | 2730 | |
| Assigned Fund Balance | 2740 | |
| Unassigned Fund Balance | 2750 | |
| Total Fund Balances, June 30, 2023 | 2700 | 0.00 |

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF FUND (INCLUDING GEER)**
For the Fiscal Year Ended June 30, 2023

Exhibit K-4
FDOE Page 10
**Fund 442**

| **EXPENDITURES** | Account Number | 100 Salaries | 200 Employee Benefits | 300 Purchased Services | 400 Energy Services | 500 Materials and Supplies | 600 Capital Outlay | 700 Other | Totals |
|---|---|---|---|---|---|---|---|---|---|
| *Current:* | | | | | | | | | |
| Instruction | 5000 | | | | | | | | 0.00 |
| Student Support Services | 6100 | | | | | | | | 0.00 |
| Instructional Media Services | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | | | | | | | | 0.00 |
| Instructional Staff Training Services | 6400 | | | | | | | | 0.00 |
| Instruction-Related Technology | 6500 | | | | | | | | 0.00 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | | 0.00 |
| School Administration | 7300 | | | | | | | | 0.00 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | 0.00 |
| Fiscal Services | 7500 | | | | | | | | 0.00 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | | | | | | | | 0.00 |
| Student Transportation Services | 7800 | | | | | | | | 0.00 |
| Operation of Plant | 7900 | | | | | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | | | | | | | | 0.00 |
| *Capital Outlay:* | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | | | 0.00 |
| **Total Expenditures** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Excess (Deficiency) of Revenues over Expenditures** | | | | | | | | | 0.00 |

| **OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES** | Account Number | |
|---|---|---|
| Loans | 3720 | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | |
| *Transfers In:* | | |
| From General Fund | 3610 | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | |
| Interfund | 3650 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | 0.00 |
| *Transfers Out: (Function 9700)* | | |
| To the General Fund | 910 | |
| To Debt Service Funds | 920 | |
| To Capital Projects Funds | 930 | |
| Interfund | 950 | |
| To Permanent Funds | 960 | |
| To Internal Service Funds | 970 | |
| To Enterprise Funds | 990 | |
| Total Transfers Out | 9700 | 0.00 |
| **Total Other Financing Sources (Uses)** | | 0.00 |
| **Net Change in Fund Balance** | | 0.00 |
| Fund Balance, July 1, 2022 | 2800 | |
| Adjustments to Fund Balance | 2891 | |
| *Ending Fund Balance:* | | |
| Nonspendable Fund Balance | 2710 | |
| Restricted Fund Balance | 2720 | |
| Committed Fund Balance | 2730 | |
| Assigned Fund Balance | 2740 | |
| Unassigned Fund Balance | 2750 | |
| Total Fund Balances, June 30, 2023 | 2700 | 0.00 |

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II)**
For the Fiscal Year Ended June 30, 2023

Exhibit K-4
FDOE Page 11
**Fund 443**

| **EXPENDITURES** | Account Number | 100 Salaries | 200 Employee Benefits | 300 Purchased Services | 400 Energy Services | 500 Materials and Supplies | 600 Capital Outlay | 700 Other | Totals |
|---|---|---|---|---|---|---|---|---|---|
| *Current:* | | | | | | | | | |
| Instruction | 5000 | 325,770.00 | 67,470.00 | 84,685.00 | | 187,910.00 | 58,611.00 | | 724,446.00 |
| Student Support Services | 6100 | 62,675.00 | 12,833.00 | 608.00 | | | | | 76,116.00 |
| Instructional Media Services | 6200 | 15,052.00 | 3,148.00 | | | | | | 18,200.00 |
| Instruction and Curriculum Development Services | 6300 | 2,892.00 | 593.00 | 170,216.00 | | | | | 173,701.00 |
| Instructional Staff Training Services | 6400 | | | | | | | | 0.00 |
| Instruction-Related Technology | 6500 | | | | | | | | 0.00 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | 81,730.00 | 81,730.00 |
| School Administration | 7300 | 52,044.00 | 10,772.00 | | | | | | 62,816.00 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | 0.00 |
| Fiscal Services | 7500 | | | | | | | | 0.00 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | | | | | | | | 0.00 |
| Student Transportation Services | 7800 | 24,902.00 | 5,227.00 | 31,678.00 | 628.00 | | | | 62,435.00 |
| Operation of Plant | 7900 | 5,571.00 | 1,139.00 | | | | 0.00 | | 6,710.00 |
| Maintenance of Plant | 8100 | | | 363,518.00 | | 1,198,072.00 | 285,658.00 | | 1,847,248.00 |
| Administrative Technology Services | 8200 | | | 612.00 | | 2,660.00 | 16,855.00 | | 20,127.00 |
| Community Services | 9100 | | | | | | | | 0.00 |
| *Capital Outlay:* | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | 1,149,372.00 | | 1,149,372.00 |
| Other Capital Outlay | 9300 | | | | | | | | 0.00 |
| **Total Expenditures** | | 488,906.00 | 101,182.00 | 651,317.00 | 628.00 | 1,388,642.00 | 1,510,496.00 | 81,730.00 | 4,222,901.00 |
| **Excess (Deficiency) of Revenues over Expenditures** | | | | | | | | | 0.00 |

| **OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES** | Account Number | |
|---|---|---|
| Loans | 3720 | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | |
| *Transfers In:* | | |
| From General Fund | 3610 | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | |
| Interfund | 3650 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | 0.00 |
| *Transfers Out: (Function 9700)* | | |
| To the General Fund | 910 | |
| To Debt Service Funds | 920 | |
| To Capital Projects Funds | 930 | |
| Interfund | 950 | |
| To Permanent Funds | 960 | |
| To Internal Service Funds | 970 | |
| To Enterprise Funds | 990 | |
| Total Transfers Out | 9700 | 0.00 |
| **Total Other Financing Sources (Uses)** | | 0.00 |
| **Net Change in Fund Balance** | | 0.00 |
| Fund Balance, July 1, 2022 | 2800 | |
| Adjustments to Fund Balance | 2891 | |
| *Ending Fund Balance:* | | |
| Nonspendable Fund Balance | 2710 | |
| Restricted Fund Balance | 2720 | |
| Committed Fund Balance | 2730 | |
| Assigned Fund Balance | 2740 | |
| Unassigned Fund Balance | 2750 | |
| Total Fund Balances, June 30, 2023 | 2700 | 0.00 |

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF FUND (INCLUDING GEER II)**
For the Fiscal Year Ended June 30, 2023

Exhibit K-4
FDOE Page 12
**Fund 444**

| **EXPENDITURES** | Account Number | 100 Salaries | 200 Employee Benefits | 300 Purchased Services | 400 Energy Services | 500 Materials and Supplies | 600 Capital Outlay | 700 Other | Totals |
|---|---|---|---|---|---|---|---|---|---|
| *Current:* | | | | | | | | | |
| Instruction | 5000 | | | | | | | | 0.00 |
| Student Support Services | 6100 | | | | | | | | 0.00 |
| Instructional Media Services | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | | | | | | | | 0.00 |
| Instructional Staff Training Services | 6400 | | | | | | | | 0.00 |
| Instruction-Related Technology | 6500 | | | | | | | | 0.00 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | | 0.00 |
| School Administration | 7300 | | | | | | | | 0.00 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | 0.00 |
| Fiscal Services | 7500 | | | | | | | | 0.00 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | | | | | | | | 0.00 |
| Student Transportation Services | 7800 | | | | | | | | 0.00 |
| Operation of Plant | 7900 | | | | | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | | | | | | | | 0.00 |
| *Capital Outlay:* | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | | | 0.00 |
| **Total Expenditures** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Excess (Deficiency) of Revenues over Expenditures** | | | | | | | | | 0.00 |

| **OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES** | Account Number | |
|---|---|---|
| Loans | 3720 | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | |
| *Transfers In:* | | |
| From General Fund | 3610 | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | |
| Interfund | 3650 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | 0.00 |
| *Transfers Out: (Function 9700)* | | |
| To the General Fund | 910 | |
| To Debt Service Funds | 920 | |
| To Capital Projects Funds | 930 | |
| Interfund | 950 | |
| To Permanent Funds | 960 | |
| To Internal Service Funds | 970 | |
| To Enterprise Funds | 990 | |
| Total Transfers Out | 9700 | 0.00 |
| **Total Other Financing Sources (Uses)** | | 0.00 |
| **Net Change in Fund Balance** | | 0.00 |
| Fund Balance, July 1, 2022 | 2800 | |
| Adjustments to Fund Balance | 2891 | |
| *Ending Fund Balance:* | | |
| Nonspendable Fund Balance | 2710 | |
| Restricted Fund Balance | 2720 | |
| Committed Fund Balance | 2730 | |
| Assigned Fund Balance | 2740 | |
| Unassigned Fund Balance | 2750 | |
| Total Fund Balances, June 30, 2023 | 2700 | 0.00 |

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III)**
For the Fiscal Year Ended June 30, 2023

Exhibit K-4
FDOE Page 13
**Fund 445**

| **EXPENDITURES** | Account Number | 100 Salaries | 200 Employee Benefits | 300 Purchased Services | 400 Energy Services | 500 Materials and Supplies | 600 Capital Outlay | 700 Other | Totals |
|---|---|---|---|---|---|---|---|---|---|
| *Current:* | | | | | | | | | |
| Instruction | 5000 | 1,915,143.00 | 274,912.00 | 1,190,730.00 | | 3,190,734.00 | 6,412,828.00 | | 12,984,347.00 |
| Student Support Services | 6100 | 301,853.00 | 97,580.00 | | | | | | 399,433.00 |
| Instructional Media Services | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 1,266,375.00 | 410,756.00 | 25,221.00 | | | | | 1,702,352.00 |
| Instructional Staff Training Services | 6400 | | | 2,000.00 | | | | | 2,000.00 |
| Instruction-Related Technology | 6500 | | | | | | | | 0.00 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | | 0.00 |
| School Administration | 7300 | | | 41,750.00 | | | | | 41,750.00 |
| Facilities Acquisition and Construction | 7410 | | | 30,146.00 | | | 0.00 | | 30,146.00 |
| Fiscal Services | 7500 | | | | | | | | 0.00 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | | | | | | | | 0.00 |
| Student Transportation Services | 7800 | 279,805.00 | 30,463.00 | | 2,531.00 | | | | 312,799.00 |
| Operation of Plant | 7900 | | | | | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | | | | | | | | 0.00 |
| *Capital Outlay:* | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | 5,347,846.00 | | 5,347,846.00 |
| Other Capital Outlay | 9300 | | | | | | | | 0.00 |
| **Total Expenditures** | | 3,763,176.00 | 813,711.00 | 1,289,847.00 | 2,531.00 | 3,190,734.00 | 11,760,674.00 | 0.00 | 20,820,673.00 |
| **Excess (Deficiency) of Revenues over Expenditures** | | | | | | | | | 0.00 |

| **OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES** | Account Number | |
|---|---|---|
| Loans | 3720 | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | |
| *Transfers In:* | | |
| From General Fund | 3610 | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | |
| Interfund | 3650 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | 0.00 |
| *Transfers Out: (Function 9700)* | | |
| To the General Fund | 910 | |
| To Debt Service Funds | 920 | |
| To Capital Projects Funds | 930 | |
| Interfund | 950 | |
| To Permanent Funds | 960 | |
| To Internal Service Funds | 970 | |
| To Enterprise Funds | 990 | |
| Total Transfers Out | 9700 | 0.00 |
| **Total Other Financing Sources (Uses)** | | 0.00 |
| **Net Change in Fund Balance** | | 0.00 |
| Fund Balance, July 1, 2022 | 2800 | |
| Adjustments to Fund Balance | 2891 | |
| *Ending Fund Balance:* | | |
| Nonspendable Fund Balance | 2710 | |
| Restricted Fund Balance | 2720 | |
| Committed Fund Balance | 2730 | |
| Assigned Fund Balance | 2740 | |
| Unassigned Fund Balance | 2750 | |
| Total Fund Balances, June 30, 2023 | 2700 | 0.00 |

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARP ACT RELIEF FUND**
For the Fiscal Year Ended June 30, 2023

Exhibit K-4
FDOE Page 14
**Fund 446**

| EXPENDITURES | Account Number | 100 Salaries | 200 Employee Benefits | 300 Purchased Services | 400 Energy Services | 500 Materials and Supplies | 600 Capital Outlay | 700 Other | Totals |
|---|---|---|---|---|---|---|---|---|---|
| *Current:* | | | | | | | | | |
| Instruction | 5000 | 81,398.00 | 14,807.00 | 184,718.00 | | 350,530.00 | 162,862.00 | | 794,315.00 |
| Student Support Services | 6100 | 4,309.00 | 885.00 | 33,647.00 | | 3,999.00 | 9,799.00 | 9,945.00 | 62,584.00 |
| Instructional Media Services | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 12,963.00 | 2,691.00 | 13,604.00 | | | | 387.00 | 29,645.00 |
| Instructional Staff Training Services | 6400 | | | 750.00 | | | | 11,613.00 | 12,363.00 |
| Instruction-Related Technology | 6500 | | | | | | | | 0.00 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | | 0.00 |
| School Administration | 7300 | | | | | | | | 0.00 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | 0.00 |
| Fiscal Services | 7500 | | | | | | | | 0.00 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | | | | | | | | 0.00 |
| Student Transportation Services | 7800 | | | | | | | | 0.00 |
| Operation of Plant | 7900 | 800.00 | 62.00 | | | | | | 862.00 |
| Maintenance of Plant | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | | | | | | | | 0.00 |
| *Capital Outlay:* | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | 26,494.00 | | 26,494.00 |
| Other Capital Outlay | 9300 | | | | | | | | 0.00 |
| **Total Expenditures** | | 99,470.00 | 18,445.00 | 232,719.00 | 0.00 | 354,529.00 | 199,155.00 | 21,945.00 | 926,263.00 |
| **Excess (Deficiency) of Revenues over Expenditures** | | | | | | | | | 0.00 |

| OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES | Account Number | |
|---|---|---|
| Loans | 3720 | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | |
| *Transfers In:* | | |
| From General Fund | 3610 | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | |
| Interfund | 3650 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | 0.00 |
| *Transfers Out: (Function 9700)* | | |
| To the General Fund | 910 | |
| To Debt Service Funds | 920 | |
| To Capital Projects Funds | 930 | |
| Interfund | 950 | |
| To Permanent Funds | 960 | |
| To Internal Service Funds | 970 | |
| To Enterprise Funds | 990 | |
| Total Transfers Out | 9700 | 0.00 |
| **Total Other Financing Sources (Uses)** | | 0.00 |
| **Net Change in Fund Balance** | | 0.00 |
| Fund Balance, July 1, 2022 | 2800 | |
| Adjustments to Fund Balance | 2891 | |
| *Ending Fund Balance:* | | |
| Nonspendable Fund Balance | 2710 | |
| Restricted Fund Balance | 2720 | |
| Committed Fund Balance | 2730 | |
| Assigned Fund Balance | 2740 | |
| Unassigned Fund Balance | 2750 | |
| Total Fund Balances, June 30, 2023 | 2700 | 0.00 |

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS**
For the Fiscal Year Ended June 30, 2023

Exhibit K-5
FDOE Page 15
**Fund 490**

| **REVENUES** | Account Number | |
|---|---|---|
| *Federal Through State and Local:* | | |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State and Local | 3200 | 0.00 |
| *State:* | | |
| Other Miscellaneous State Revenues | 3399 | |
| *Local:* | | |
| Interest on Investments | 3431 | |
| Gain on Sale of Investments | 3432 | |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | |
| Gifts, Grants and Bequests | 3440 | |
| Other Miscellaneous Local Sources | 3495 | 5,824,175.00 |
| Total Local | 3400 | 5,824,175.00 |
| **Total Revenues** | 3000 | 5,824,175.00 |

| **EXPENDITURES** | Account Number | 100 Salaries | 200 Employee Benefits | 300 Purchased Services | 400 Energy Services | 500 Materials and Supplies | 600 Capital Outlay | 700 Other | Totals |
|---|---|---|---|---|---|---|---|---|---|
| *Current:* | | | | | | | | | |
| Instruction | 5000 | | | | | 5,593,985.00 | | | 5,593,985.00 |
| Student Support Services | 6100 | | | | | | | | 0.00 |
| Instructional Media Services | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | | | | | | | | 0.00 |
| Instructional Staff Training Services | 6400 | | | | | | | | 0.00 |
| Instruction-Related Technology | 6500 | | | | | | | | 0.00 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | | 0.00 |
| School Administration | 7300 | | | | | | | | 0.00 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | 0.00 |
| Fiscal Services | 7500 | | | | | | | | 0.00 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | | | | | | | | 0.00 |
| Student Transportation Services | 7800 | | | | | | | | 0.00 |
| Operation of Plant | 7900 | | | | | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | | | | | | | | 0.00 |
| *Capital Outlay:* | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | | | 0.00 |
| **Total Expenditures** | | 0.00 | 0.00 | 0.00 | 0.00 | 5,593,985.00 | 0.00 | 0.00 | 5,593,985.00 |
| **Excess (Deficiency) of Revenues over Expenditures** | | | | | | | | | 230,190.00 |

| **OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES** | Account Number | |
|---|---|---|
| Loss Recoveries | 3740 | |
| *Transfers In:* | | |
| From General Fund | 3610 | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | |
| Interfund | 3650 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | 0.00 |
| *Transfers Out: (Function 9700)* | | |
| To General Fund | 910 | |
| To Debt Service Funds | 920 | |
| To Capital Projects Funds | 930 | |
| Interfund | 950 | |
| To Permanent Funds | 960 | |
| To Internal Service Funds | 970 | |
| To Enterprise Funds | 990 | |
| Total Transfers Out | 9700 | 0.00 |
| **Total Other Financing Sources (Uses)** | | 0.00 |
| **Net Change in Fund Balance** | | 230,190.00 |
| Fund Balance, July 1, 2022 | 2800 | 2,116,364.00 |
| Adjustments to Fund Balance | 2891 | |
| *Ending Fund Balance:* | | |
| Nonspendable Fund Balance | 2710 | |
| Restricted Fund Balance | 2720 | |
| Committed Fund Balance | 2730 | |
| Assigned Fund Balance | 2740 | 2,346,554.00 |
| Unassigned Fund Balance | 2750 | |
| Total Fund Balances, June 30, 2023 | 2700 | 2,346,554.00 |

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS**
For the Fiscal Year Ended June 30, 2023

Exhibit K-6
FDOE Page 16
**Funds 200**

| **REVENUES** | Account Number | SBE/COBI Bonds **210** | Special Act Bonds **220** | Sections 1011.14 and 1011.15, F.S., Loans **230** | Motor Vehicle Revenue Bonds **240** | District Bonds **250** | Other Debt Service **290** | ARRA Economic Stimulus Debt Service **299** | Totals |
|---|---|---|---|---|---|---|---|---|---|
| *Federal:* | | | | | | | | | |
| Miscellaneous Federal Direct | 3199 | | | | | | | | 0.00 |
| Miscellaneous Federal Through State | 3299 | | | | | | | | 0.00 |
| *State:* | | | | | | | | | |
| CO&DS Withheld for SBE/COBI Bonds | 3322 | 215,564.00 | | | | | | | 215,564.00 |
| SBE/COBI Bond Interest | 3326 | 670.00 | | | | | | | 670.00 |
| Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.) | 3341 | | 209,750.00 | | | | | | 209,750.00 |
| Other Miscellaneous State Revenues | 3399 | | | | | | | | 0.00 |
| Total State Sources | 3300 | 216,234.00 | 209,750.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 425,984.00 |
| *Local:* | | | | | | | | | |
| District Debt Service Taxes | 3412 | | | | | | | | 0.00 |
| County Local Sales Tax | 3418 | | | | | | | | 0.00 |
| School District Local Sales Tax | 3419 | | | | | | | | 0.00 |
| Tax Redemptions | 3421 | | | | | | | | 0.00 |
| Payment in Lieu of Taxes | 3422 | | | | | | | | 0.00 |
| Excess Fees | 3423 | | | | | | | | 0.00 |
| Interest on Investments | 3431 | | | | | | 103,013.00 | | 103,013.00 |
| Gain on Sale of Investments | 3432 | | | | | | | | 0.00 |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | | | | | | | | 0.00 |
| Gifts, Grants and Bequests | 3440 | | | | | | | | 0.00 |
| Other Miscellaneous Local Sources | 3495 | | | | | | | | 0.00 |
| Impact Fees | 3496 | | | | | | | | 0.00 |
| Refunds of Prior Year's Expenditures | 3497 | | | | | | | | 0.00 |
| Total Local Sources | 3400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 103,013.00 | 0.00 | 103,013.00 |
| **Total Revenues** | 3000 | 216,234.00 | 209,750.00 | 0.00 | 0.00 | 0.00 | 103,013.00 | 0.00 | 528,997.00 |
| **EXPENDITURES** | | | | | | | | | |
| *Debt Service (Function 9200)* | | | | | | | | | |
| Redemption of Principal | 710 | 180,000.00 | 90,000.00 | | | | 5,896,953.00 | | 6,166,953.00 |
| Interest | 720 | 38,490.00 | 115,100.00 | | | | 3,601,167.00 | | 3,754,757.00 |
| Dues and Fees | 730 | 71.00 | 3,500.00 | | | | 7,700.00 | | 11,271.00 |
| Other Debt Service | 791 | | | | | | | | 0.00 |
| **Total Expenditures** | | 218,561.00 | 208,600.00 | 0.00 | 0.00 | 0.00 | 9,505,820.00 | 0.00 | 9,932,981.00 |
| **Excess (Deficiency) of Revenues Over Expenditures** | | (2,327.00) | 1,150.00 | 0.00 | 0.00 | 0.00 | (9,402,807.00) | 0.00 | (9,403,984.00) |
| **OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE** | Account Number | SBE/COBI Bonds **210** | Special Act Bonds **220** | Sections 1011.14 and 1011.15, F.S., Loans **230** | Motor Vehicle Revenue Bonds **240** | District Bonds **250** | Other Debt Service **290** | ARRA Economic Stimulus Debt Service **299** | Totals |
| Issuance of Bonds | 3710 | | | | | | | | 0.00 |
| Premium on Sale of Bonds | 3791 | | | | | | | | 0.00 |
| Discount on Sale of Bonds (Function 9299) | 891 | | | | | | | | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3750 | | | | | | | | 0.00 |
| Premium on Lease-Purchase Agreements | 3793 | | | | | | | | 0.00 |
| Discount on Lease-Purchase Agreements (Function 9299) | 893 | | | | | | | | 0.00 |
| Loans | 3720 | | | | | | | | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | | | | | | | | 0.00 |
| Face Value of Refunding Bonds | 3715 | | | | | | | | 0.00 |
| Premium on Refunding Bonds | 3792 | | | | | | | | 0.00 |
| Discount on Refunding Bonds (Function 9299) | 892 | | | | | | | | 0.00 |
| Payments to Refunded Bonds Escrow Agent (Function 9299) | 761 | | | | | | | | 0.00 |
| Refunding Lease-Purchase Agreements | 3755 | | | | | | | | 0.00 |
| Premium on Refunding Lease-Purchase Agreements | 3794 | | | | | | | | 0.00 |
| Discount on Refunding Lease-Purchase Agmnts (Function 9299) | 894 | | | | | | | | 0.00 |
| Payments to Refunded Lease-Purchase Escrow Agent (Function 9299) | 762 | | | | | | | | 0.00 |
| *Transfers In:* | | | | | | | | | |
| From General Fund | 3610 | | | | | | 1,256,457.00 | | 1,256,457.00 |
| From Capital Projects Funds | 3630 | | | | | | 8,245,577.00 | | 8,245,577.00 |
| From Special Revenue Funds | 3640 | | | | | | | | 0.00 |
| Interfund | 3650 | | | | | | | | 0.00 |
| From Permanent Funds | 3660 | | | | | | | | 0.00 |
| From Internal Service Funds | 3670 | | | | | | | | 0.00 |
| From Enterprise Funds | 3690 | | | | | | | | 0.00 |
| Total Transfers In | 3600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,502,034.00 | 0.00 | 9,502,034.00 |
| *Transfers Out: (Function 9700)* | | | | | | | | | |
| To General Fund | 910 | | | | | | (4,385,055.00) | | (4,385,055.00) |
| To Capital Projects Funds | 930 | | | | | | | | 0.00 |
| To Special Revenue Funds | 940 | | | | | | | | 0.00 |
| Interfund | 950 | | | | | | | | 0.00 |
| To Permanent Funds | 960 | | | | | | | | 0.00 |
| To Internal Service Funds | 970 | | | | | | | | 0.00 |
| To Enterprise Funds | 990 | | | | | | | | 0.00 |
| Total Transfers Out | 9700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (4,385,055.00) | 0.00 | (4,385,055.00) |
| **Total Other Financing Sources (Uses)** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,116,979.00 | 0.00 | 5,116,979.00 |
| **Net Change in Fund Balances** | | (2,327.00) | 1,150.00 | 0.00 | 0.00 | 0.00 | (4,285,828.00) | 0.00 | (4,287,005.00) |
| Fund Balance, July 1, 2022 | 2800 | 19,301.00 | 325,297.00 | | | | 12,891,289.00 | | 13,235,887.00 |
| Adjustments to Fund Balances | 2891 | | | | | | | | 0.00 |
| *Ending Fund Balance:* | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | 0.00 |
| Restricted Fund Balance | 2720 | 16,974.00 | 326,447.00 | | | | 8,605,461.00 | | 8,948,882.00 |
| Committed Fund Balance | 2730 | | | | | | | | 0.00 |
| Assigned Fund Balance | 2740 | | | | | | | | 0.00 |
| Unassigned Fund Balance | 2750 | | | | | | | | 0.00 |
| Total Fund Balances, June 30, 2023 | 2700 | 16,974.00 | 326,447.00 | 0.00 | 0.00 | 0.00 | 8,605,461.00 | 0.00 | 8,948,882.00 |

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS**
For the Fiscal Year Ended June 30, 2023

Exhibit K-7
FDOE Page 17
**Funds 300**

| **REVENUES** | Account Number | Capital Outlay Bond Issues (COBI) **310** | Special Act Bonds **320** | Sections 1011.14 and 1011.15, F.S., Loans **330** | Public Education Capital Outlay (PECO) **340** | District Bonds **350** | Capital Outlay and Debt Service Program (CO&DS) **360** | Nonvoted Capital Improvement Section 1011.71(2), F.S. **370** | Voted Capital Improvement Fund **380** | Other Capital Projects **390** | ARRA Economic Stimulus Capital Projects **399** | Totals |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *Federal:* | | | | | | | | | | | | |
| Miscellaneous Federal Direct | 3199 | | | | | | | | | | | 0.00 |
| Miscellaneous Federal Through State | 3299 | | | | | | | | | 62,319.00 | | 62,319.00 |
| *State:* | | | | | | | | | | | | |
| CO&DS Distributed | 3321 | | | | | | 781,845.00 | | | | | 781,845.00 |
| Interest on Undistributed CO&DS | 3325 | | | | | | 14,823.00 | | | | | 14,823.00 |
| Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.) | 3341 | | | | | | | | | | | 0.00 |
| State Through Local | 3380 | | | | | | | | | | | 0.00 |
| Public Education Capital Outlay (PECO) | 3391 | | | | 8,344,786.00 | | | | | | | 8,344,786.00 |
| Classrooms First Program | 3392 | | | | | | | | | | | 0.00 |
| SMART Schools Small County Assistance Program | 3395 | | | | | | | | | | | 0.00 |
| Class Size Reduction Capital Outlay | 3396 | | | | | | | | | | | 0.00 |
| Charter School Capital Outlay Funding | 3397 | | | | 222,298.00 | | | | | | | 222,298.00 |
| Other Miscellaneous State Revenues | 3399 | | | | | | | | | | | 0.00 |
| Total State Sources | 3300 | 0.00 | 0.00 | 0.00 | 8,567,084.00 | 0.00 | 796,668.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,363,752.00 |
| *Local:* | | | | | | | | | | | | |
| District Local Capital Improvement Tax | 3413 | | | | | | | 22,405,211.00 | | | | 22,405,211.00 |
| County Local Sales Tax | 3418 | | | | | | | | | | | 0.00 |
| School District Local Sales Tax | 3419 | | | | | | | | | 19,150,406.00 | | 19,150,406.00 |
| Tax Redemptions | 3421 | | | | | | | 678,717.00 | | | | 678,717.00 |
| Payment in Lieu of Taxes | 3422 | | | | | | | | | | | 0.00 |
| Excess Fees | 3423 | | | | | | | | | | | 0.00 |
| Interest on Investments | 3431 | | | | | | | 547,268.00 | | 1,196,627.00 | | 1,743,895.00 |
| Gain on Sale of Investments | 3432 | | | | | | | | | | | 0.00 |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | | | | | | | | | | | 0.00 |
| Gifts, Grants and Bequests | 3440 | | | | | | | | | | | 0.00 |
| Other Miscellaneous Local Sources | 3495 | | | | | | | | | | | 0.00 |
| Impact Fees | 3496 | | | | | | | | | 5,553,709.00 | | 5,553,709.00 |
| Refunds of Prior Year's Expenditures | 3497 | | | | | | | | | | | 0.00 |
| Total Local Sources | 3400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 23,631,196.00 | 0.00 | 25,900,742.00 | 0.00 | 49,531,938.00 |
| **Total Revenues** | 3000 | 0.00 | 0.00 | 0.00 | 8,567,084.00 | 0.00 | 796,668.00 | 23,631,196.00 | 0.00 | 25,963,061.00 | 0.00 | 58,958,009.00 |
| **EXPENDITURES** | | | | | | | | | | | | |
| *Capital Outlay: (Function 7400)* | | | | | | | | | | | | |
| Library Books | 610 | | | | | | | | | | | 0.00 |
| Audiovisual Materials | 620 | | | | | | | | | | | 0.00 |
| Buildings and Fixed Equipment | 630 | | | | 396,920.00 | | | | | | | 396,920.00 |
| Furniture, Fixtures and Equipment | 640 | | | | | | | 1,693,677.00 | | 461,050.00 | | 2,154,727.00 |
| Motor Vehicles (Including Buses) | 650 | | | | | | | 1,526,906.00 | | | | 1,526,906.00 |
| Land | 660 | | | | | | | | | 158,229.00 | | 158,229.00 |
| Improvements Other Than Buildings | 670 | | | | | | | 628,647.00 | | 1,468,836.00 | | 2,097,483.00 |
| Remodeling and Renovations | 680 | | | | | | | 1,737,120.00 | | 16,086,276.00 | | 17,823,396.00 |
| Computer Software | 690 | | | | | | | 340,183.00 | | | | 340,183.00 |
| Charter School Local Capital Improvement | 793 | | | | | | | | | | | 0.00 |
| Charter School Capital Outlay Sales Tax | 795 | | | | | | | | | 2,000.00 | | 2,000.00 |
| *Debt Service: (Function 9200)* | | | | | | | | | | | | |
| Redemption of Principal | 710 | | | | | | | | | | | 0.00 |
| Interest | 720 | | | | | | | | | | | 0.00 |
| Dues and Fees | 730 | | | | | | | | | | | 0.00 |
| Other Debt Service | 791 | | | | | | | | | | | 0.00 |
| **Total Expenditures** | | 0.00 | 0.00 | 0.00 | 396,920.00 | 0.00 | 0.00 | 5,926,533.00 | 0.00 | 18,176,391.00 | 0.00 | 24,499,844.00 |
| **Excess (Deficiency) of Revenues Over Expenditures** | | 0.00 | 0.00 | 0.00 | 8,170,164.00 | 0.00 | 796,668.00 | 17,704,663.00 | 0.00 | 7,786,670.00 | 0.00 | 34,458,165.00 |

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)**
For the Fiscal Year Ended June 30, 2023

Exhibit K-7
FDOE Page 18
**Funds 300**

| **OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE** | Account Number | Capital Outlay Bond Issues (COBI) **310** | Special Act Bonds **320** | Sections 1011.14 and 1011.15, F.S., Loans **330** | Public Education Capital Outlay (PECO) **340** | District Bonds **350** | Capital Outlay and Debt Service Program (CO&DS) **360** | Nonvoted Capital Improvement Section 1011.71(2), F.S. **370** | Voted Capital Improvement Fund **380** | Other Capital Projects **390** | ARRA Economic Stimulus Capital Projects **399** | Totals |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Issuance of Bonds | 3710 | | | | | | | | | | | 0.00 |
| Premium on Sale of Bonds | 3791 | | | | | | | | | | | 0.00 |
| Discount on Sale of Bonds (Function 9299) | 891 | | | | | | | | | | | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3750 | | | | | | | | | | | 0.00 |
| Premium on Lease-Purchase Agreements | 3793 | | | | | | | | | | | 0.00 |
| Discount on Lease-Purchase Agreements (Function 9299) | 893 | | | | | | | | | | | 0.00 |
| Loans | 3720 | | | | | | | | | | | 0.00 |
| Sale of Capital Assets | 3730 | | | | | | | | | | | 0.00 |
| Loss Recoveries | 3740 | | | | | | | | | | | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | | | | | | | | | | | 0.00 |
| Proceeds from Special Facility Construction Account | 3770 | | | | | | | | | | | 0.00 |
| *Transfers In:* | | | | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | | | | 0.00 |
| From Debt Service Funds | 3620 | | | | | | | | | | | 0.00 |
| From Special Revenue Funds | 3640 | | | | | | | | | | | 0.00 |
| Interfund | 3650 | | | | | | | | | | | 0.00 |
| From Permanent Funds | 3660 | | | | | | | | | | | 0.00 |
| From Internal Service Funds | 3670 | | | | | | | | | | | 0.00 |
| From Enterprise Funds | 3690 | | | | | | | | | | | 0.00 |
| Total Transfers In | 3600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Transfers Out: (Function 9700)* | | | | | | | | | | | | |
| To General Fund | 910 | | | | (222,298.00) | | | (4,480,850.00) | | | | (4,703,148.00) |
| To Debt Service Funds | 920 | | | | | | | (8,245,576.00) | | | | (8,245,576.00) |
| To Special Revenue Funds | 940 | | | | | | | | | | | 0.00 |
| Interfund | 950 | | | | | | | | | | | 0.00 |
| To Permanent Funds | 960 | | | | | | | | | | | 0.00 |
| To Internal Service Funds | 970 | | | | | | | | | | | 0.00 |
| To Enterprise Funds | 990 | | | | | | | | | | | 0.00 |
| Total Transfers Out | 9700 | 0.00 | 0.00 | 0.00 | (222,298.00) | 0.00 | 0.00 | (12,726,426.00) | 0.00 | 0.00 | 0.00 | (12,948,724.00) |
| **Total Other Financing Sources (Uses)** | | 0.00 | 0.00 | 0.00 | (222,298.00) | 0.00 | 0.00 | (12,726,426.00) | 0.00 | 0.00 | 0.00 | (12,948,724.00) |
| **Net Change in Fund Balances** | | 0.00 | 0.00 | 0.00 | 7,947,866.00 | 0.00 | 796,668.00 | 4,978,237.00 | 0.00 | 7,786,670.00 | 0.00 | 21,509,441.00 |
| Fund Balance, July 1, 2022 | 2800 | | | | 1,326,765.00 | | 2,547,129.00 | 13,091,171.00 | | 37,730,288.00 | | 54,695,353.00 |
| Adjustments to Fund Balances | 2891 | | | | | | | | | | | 0.00 |
| *Ending Fund Balance:* | | | | | | | | | | | | |
| Nonspendable Fund Balance | 2710 | | | | | | | | | | | 0.00 |
| Restricted Fund Balance | 2720 | | | | 9,274,631.00 | | 3,343,797.00 | 18,069,408.00 | | 45,516,958.00 | | 76,204,794.00 |
| Committed Fund Balance | 2730 | | | | | | | | | | | 0.00 |
| Assigned Fund Balance | 2740 | | | | | | | | | | | 0.00 |
| Unassigned Fund Balance | 2750 | | | | | | | | | | | 0.00 |
| Total Fund Balances, June 30, 2023 | 2700 | 0.00 | 0.00 | 0.00 | 9,274,631.00 | 0.00 | 3,343,797.00 | 18,069,408.00 | 0.00 | 45,516,958.00 | 0.00 | 76,204,794.00 |

ESE 348

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS**
For the Fiscal Year Ended June 30, 2023

Exhibit K-8
FDOE Page 19
**Fund 000**

| **REVENUES** | Account Number | |
|---|---|---|
| Federal Direct | 3100 | |
| Federal Through State and Local | 3200 | |
| State Sources | 3300 | |
| Local Sources | 3400 | |
| **Total Revenues** | 3000 | 0.00 |

| **EXPENDITURES** | Account Number | 100 Salaries | 200 Employee Benefits | 300 Purchased Services | 400 Energy Services | 500 Materials and Supplies | 600 Capital Outlay | 700 Other | Totals |
|---|---|---|---|---|---|---|---|---|---|
| *Current:* | | | | | | | | | |
| Instruction | 5000 | | | | | | | | 0.00 |
| Student Support Services | 6100 | | | | | | | | 0.00 |
| Instructional Media Services | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | | | | | | | | 0.00 |
| Instructional Staff Training Services | 6400 | | | | | | | | 0.00 |
| Instruction-Related Technology | 6500 | | | | | | | | 0.00 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | | 0.00 |
| School Administration | 7300 | | | | | | | | 0.00 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | 0.00 |
| Fiscal Services | 7500 | | | | | | | | 0.00 |
| Central Services | 7700 | | | | | | | | 0.00 |
| Student Transportation Services | 7800 | | | | | | | | 0.00 |
| Operation of Plant | 7900 | | | | | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | | | | | | | | 0.00 |
| *Capital Outlay:* | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | | | 0.00 |
| *Debt Service: (Function 9200)* | | | | | | | | | |
| Redemption of Principal | 710 | | | | | | | | 0.00 |
| Interest | 720 | | | | | | | | 0.00 |
| **Total Expenditures** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Excess (Deficiency) of Revenues Over Expenditures** | | | | | | | | | 0.00 |

| **OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES** | Account Number | |
|---|---|---|
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | |
| *Transfers In:* | | |
| From General Fund | 3610 | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | |
| From Special Revenue Funds | 3640 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | 0.00 |
| *Transfers Out: (Function 9700)* | | |
| To General Fund | 910 | |
| To Debt Service Funds | 920 | |
| To Capital Projects Funds | 930 | |
| To Special Revenue Funds | 940 | |
| To Internal Service Funds | 970 | |
| To Enterprise Funds | 990 | |
| Total Transfers Out | 9700 | 0.00 |
| **Total Other Financing Sources (Uses)** | | 0.00 |
| **Net Change in Fund Balance** | | 0.00 |
| Fund Balance, July 1, 2022 | 2800 | |
| Adjustments to Fund Balance | 2891 | |
| *Ending Fund Balance:* | | |
| Nonspendable Fund Balance | 2710 | |
| Restricted Fund Balance | 2720 | |
| Committed Fund Balance | 2730 | |
| Assigned Fund Balance | 2740 | |
| Unassigned Fund Balance | 2750 | |
| Total Fund Balances, June 30, 2023 | 2700 | 0.00 |

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS**
For the Fiscal Year Ended June 30, 2023

Exhibit K-9
FDOE Page 20
**Funds 900**

| INCOME OR (LOSS) | Account Number | Self-Insurance - Consortium **911** | Self-Insurance - Consortium **912** | Self-Insurance - Consortium **913** | Self-Insurance - Consortium **914** | ARRA - Consortium **915** | Other Enterprise Programs **921** | Other Enterprise Programs **922** | Totals |
|---|---|---|---|---|---|---|---|---|---|
| **OPERATING REVENUES** | | | | | | | | | |
| Charges for Services | 3481 | | | | | | | | 0.00 |
| Charges for Sales | 3482 | | | | | | | | 0.00 |
| Premium Revenue | 3484 | | | | | | | | 0.00 |
| Other Operating Revenues | 3489 | | | | | | | | 0.00 |
| **Total Operating Revenues** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **OPERATING EXPENSES (Function 9900)** | | | | | | | | | |
| Salaries | 100 | | | | | | | | 0.00 |
| Employee Benefits | 200 | | | | | | | | 0.00 |
| Purchased Services | 300 | | | | | | | | 0.00 |
| Energy Services | 400 | | | | | | | | 0.00 |
| Materials and Supplies | 500 | | | | | | | | 0.00 |
| Capital Outlay | 600 | | | | | | | | 0.00 |
| Other | 700 | | | | | | | | 0.00 |
| Depreciation and Amortization Expense | 780 | | | | | | | | 0.00 |
| **Total Operating Expenses** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Operating Income (Loss)** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | |
| Interest on Investments | 3431 | | | | | | | | 0.00 |
| Gain on Sale of Investments | 3432 | | | | | | | | 0.00 |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | | | | | | | | 0.00 |
| Gifts, Grants and Bequests | 3440 | | | | | | | | 0.00 |
| Other Miscellaneous Local Sources | 3495 | | | | | | | | 0.00 |
| Loss Recoveries | 3740 | | | | | | | | 0.00 |
| Gain on Disposition of Assets | 3780 | | | | | | | | 0.00 |
| Interest (Function 9900) | 720 | | | | | | | | 0.00 |
| Miscellaneous (Function 9900) | 790 | | | | | | | | 0.00 |
| Loss on Disposition of Assets (Function 9900) | 810 | | | | | | | | 0.00 |
| **Total Nonoperating Revenues (Expenses)** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Net Income (Loss) Before Operating Transfers** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TRANSFERS and CHANGES IN NET POSITION** | | | | | | | | | |
| *Transfers In:* | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | 0.00 |
| From Debt Service Funds | 3620 | | | | | | | | 0.00 |
| From Capital Projects Funds | 3630 | | | | | | | | 0.00 |
| From Special Revenue Funds | 3640 | | | | | | | | 0.00 |
| Interfund | 3650 | | | | | | | | 0.00 |
| From Permanent Funds | 3660 | | | | | | | | 0.00 |
| From Internal Service Funds | 3670 | | | | | | | | 0.00 |
| Total Transfers In | 3600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Transfers Out: (Function 9700)* | | | | | | | | | |
| To General Fund | 910 | | | | | | | | 0.00 |
| To Debt Service Funds | 920 | | | | | | | | 0.00 |
| To Capital Projects Funds | 930 | | | | | | | | 0.00 |
| To Special Revenue Funds | 940 | | | | | | | | 0.00 |
| Interfund | 950 | | | | | | | | 0.00 |
| To Permanent Funds | 960 | | | | | | | | 0.00 |
| To Internal Service Funds | 970 | | | | | | | | 0.00 |
| Total Transfers Out | 9700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Change in Net Position** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Position, July 1, 2022 | 2880 | | | | | | | | 0.00 |
| Adjustments to Net Position | 2896 | | | | | | | | 0.00 |
| Net Position, June 30, 2023 | 2780 | | | | | | | | 0.00 |

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS**
For the Fiscal Year Ended June 30, 2023

Exhibit K-10
FDOE Page 21
**Funds 700**

| INCOME OR (LOSS) | Account Number | Self-Insurance **711** | Self-Insurance **712** | Self-Insurance **713** | Self-Insurance **714** | Self-Insurance **715** | Consortium Programs **731** | Other Internal Service **791** | Totals |
|---|---|---|---|---|---|---|---|---|---|
| **OPERATING REVENUES** | | | | | | | | | |
| Charges for Services | 3481 | | | | | | | | 0.00 |
| Charges for Sales | 3482 | | | | | | | | 0.00 |
| Premium Revenue | 3484 | | | | | | | | 0.00 |
| Other Operating Revenues | 3489 | | | | | | | | 0.00 |
| **Total Operating Revenues** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **OPERATING EXPENSES (Function 9900)** | | | | | | | | | |
| Salaries | 100 | | | | | | | | 0.00 |
| Employee Benefits | 200 | | | | | | | | 0.00 |
| Purchased Services | 300 | | | | | | | | 0.00 |
| Energy Services | 400 | | | | | | | | 0.00 |
| Materials and Supplies | 500 | | | | | | | | 0.00 |
| Capital Outlay | 600 | | | | | | | | 0.00 |
| Other | 700 | | | | | | | | 0.00 |
| Depreciation and Amortization Expense | 780 | | | | | | | | 0.00 |
| **Total Operating Expenses** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Operating Income (Loss)** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | |
| Interest on Investments | 3431 | | | | | | | | 0.00 |
| Gain on Sale of Investments | 3432 | | | | | | | | 0.00 |
| Net Increase (Decrease) in Fair Value of Investments | 3433 | | | | | | | | 0.00 |
| Gifts, Grants and Bequests | 3440 | | | | | | | | 0.00 |
| Other Miscellaneous Local Sources | 3495 | | | | | | | | 0.00 |
| Loss Recoveries | 3740 | | | | | | | | 0.00 |
| Gain on Disposition of Assets | 3780 | | | | | | | | 0.00 |
| Interest (Function 9900) | 720 | | | | | | | | 0.00 |
| Miscellaneous (Function 9900) | 790 | | | | | | | | 0.00 |
| Loss on Disposition of Assets (Function 9900) | 810 | | | | | | | | 0.00 |
| **Total Nonoperating Revenues (Expenses)** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Income (Loss) Before Operating Transfers** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TRANSFERS and CHANGES IN NET POSITION** | | | | | | | | | |
| *Transfers In:* | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | 0.00 |
| From Debt Service Funds | 3620 | | | | | | | | 0.00 |
| From Capital Projects Funds | 3630 | | | | | | | | 0.00 |
| From Special Revenue Funds | 3640 | | | | | | | | 0.00 |
| Interfund | 3650 | | | | | | | | 0.00 |
| From Permanent Funds | 3660 | | | | | | | | 0.00 |
| From Enterprise Funds | 3690 | | | | | | | | 0.00 |
| Total Transfers In | 3600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Transfers Out: (Function 9700)* | | | | | | | | | |
| To General Fund | 910 | | | | | | | | 0.00 |
| To Debt Service Funds | 920 | | | | | | | | 0.00 |
| To Capital Projects Funds | 930 | | | | | | | | 0.00 |
| To Special Revenue Funds | 940 | | | | | | | | 0.00 |
| Interfund | 950 | | | | | | | | 0.00 |
| To Permanent Funds | 960 | | | | | | | | 0.00 |
| To Enterprise Funds | 990 | | | | | | | | 0.00 |
| Total Transfers Out | 9700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Change in Net Position** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Position, July 1, 2022 | 2880 | | | | | | | | 0.00 |
| Adjustments to Net Position | 2896 | | | | | | | | 0.00 |
| Net Position, June 30, 2023 | 2780 | | | | | | | | 0.00 |

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION**
**SCHOOL INTERNAL FUNDS**
June 30, 2023

Exhibit K-11
FDOE Page 22
**Fund 891**

| **ASSETS** | Account Number | Beginning Balance July 1, 2022 | Additions | Deductions | Ending Balance June 30, 2023 |
|---|---|---|---|---|---|
| Cash | 1110 | | | | 0.00 |
| Investments | 1160 | | | | 0.00 |
| Accounts Receivable, Net | 1131 | | | | 0.00 |
| Interest Receivable on Investments | 1170 | | | | 0.00 |
| Due From Budgetary Funds | 1141 | | | | 0.00 |
| Due From Other Agencies | 1220 | | | | 0.00 |
| Inventory | 1150 | | | | 0.00 |
| **Total Assets** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **LIABILITIES** | | | | | |
| Cash Overdraft | 2125 | | | | 0.00 |
| Accrued Salaries and Benefits | 2110 | | | | 0.00 |
| Payroll Deductions and Withholdings | 2170 | | | | 0.00 |
| Accounts Payable | 2120 | | | | 0.00 |
| Internal Accounts Payable | 2290 | | | | 0.00 |
| Due to Budgetary Funds | 2161 | | | | 0.00 |
| **Total Liabilities** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **NET POSITION** | | | | | |
| **Restricted for:** | | | | | |
| Other purposes | | | | | |
| Individuals, organizations and other governments | | | | | |
| **Total Net Position** | 2785 | 0.00 | | | 0.00 |

ESE 348

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**SCHEDULE OF LONG-TERM LIABILITIES**
June 30, 2023

Exhibit K-12
FDOE Page 23
**Fund 601**

| | Account Number | Governmental Activities Total Balance [1] June 30, 2023 | Business-Type Activities Total Balance [1] June 30, 2023 | Total | Governmental Activities - Debt Principal Payments 2022-23 | Governmental Activities - Principal Due Within One Year 2023-24 | Governmental Activities - Debt Interest Payments 2022-23 | Governmental Activities - Interest Due Within One Year 2023-24 |
|---|---|---|---|---|---|---|---|---|
| Notes Payable | 2310 | | | 0.00 | | | | |
| Obligations Under Leases and SBITA | 2315 | | | 0.00 | | | | |
| Bonds Payable | | | | | | | | |
| SBE/COBI Bonds Payable | 2321 | 787,415.00 | | 787,415.00 | 180,000.00 | 135,000.00 | 38,490.00 | 30,775.00 |
| District Bonds Payable | 2322 | | | 0.00 | | | | |
| Special Act Bonds Payable | 2323 | 8,277,895.00 | | 8,277,895.00 | 1,239,518.00 | 1,257,890.00 | 222,039.00 | 200,967.00 |
| Motor Vehicle License Revenue Bonds Payable | 2324 | | | 0.00 | | | | |
| Sales Surtax Bonds Payable | 2326 | | | 0.00 | | | | |
| Total Bonds Payable | 2320 | 9,065,310.00 | 0.00 | 9,065,310.00 | 1,419,518.00 | 1,392,890.00 | 260,529.00 | 231,742.00 |
| Liability for Compensated Absences | 2330 | 17,829,897.00 | | 17,829,897.00 | | | | |
| Lease-Purchase Agreements Payable | | | | | | | | |
| Certificates of Participation (COPS) Payable | 2341 | 89,699,839.00 | | 89,699,839.00 | 4,747,435.00 | 5,305,000.00 | 3,494,229.00 | 3,349,200.00 |
| Qualified Zone Academy Bonds (QZAB) Payable | 2342 | | | 0.00 | | | | |
| Qualified School Construction Bonds (QSCB) Payable | 2343 | | | 0.00 | | | | |
| Build America Bonds (BAB) Payable | 2344 | | | 0.00 | | | | |
| Other Lease-Purchase Agreements Payable | 2349 | | | 0.00 | | | | |
| Total Lease-Purchase Agreements Payable | 2340 | 89,699,839.00 | 0.00 | 89,699,839.00 | 4,747,435.00 | 5,305,000.00 | 3,494,229.00 | 3,349,200.00 |
| Estimated Liability for Long-Term Claims | 2350 | | | 0.00 | | | | |
| Net Other Postemployment Benefits Obligation | 2360 | | | 0.00 | | | | |
| Net Pension Liability | 2365 | | | 0.00 | | | | |
| Estimated PECO Advance Payable | 2370 | | | 0.00 | | | | |
| Other Long-Term Liabilities | 2380 | | | 0.00 | | | | |
| Derivative Instrument | 2390 | | | 0.00 | | | | |
| **Total Long-term Liabilities** | | 116,595,046.00 | 0.00 | 116,595,046.00 | 6,166,953.00 | 6,697,890.00 | 3,754,758.00 | 3,580,942.00 |

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2023, including discounts and premiums.

ESE 348

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**SCHEDULE OF CATEGORICAL PROGRAMS**
**REPORT OF EXPENDITURES AND AVAILABLE FUNDS**

Exhibit K-13
For the Fiscal Year Ended June 30, 2023 FDOE Page 24

| **CATEGORICAL PROGRAMS** (Revenue Number) [Footnote] | Grant Number | Unexpended June 30, 2022 | Returned To FDOE | Revenues 2022-23 | Expenditures 2022-23 | Flexibility [1] 2022-23 | Unexpended June 30, 2023 |
|---|---|---|---|---|---|---|---|
| Class Size Reduction Operating Funds (3355) | 94740 | | | 23,855,625.00 | 23,855,625.00 | | 0.00 |
| Florida Digital Classrooms (FEFP Earmark) | 98250 | 368.00 | | | | | 368.00 |
| Florida School Recognition Funds (3361) | 92040 | 21,192.00 | | 1,055,144.00 | 1,003,422.00 | | 72,914.00 |
| Instructional Materials (FEFP Earmark) [2] | 90880 | 3,155,643.00 | | 2,144,342.00 | 2,654,332.00 | | 2,645,653.00 |
| Library Media (FEFP Earmark) [2] | 90881 | 97,528.00 | | 115,020.00 | 52,345.00 | | 160,203.00 |
| Mental Health Assistance (FEFP Earmark) | 90280 | 529,050.00 | | 1,224,293.00 | 1,238,597.00 | | 514,746.00 |
| Preschool Projects (3372) | 97950 | 51,458.00 | | 18,639.00 | 48,010.00 | | 22,087.00 |
| Evidence-Based Reading Instruction (FEFP Earmark) [3] | 90800 | 1,034,931.00 | | 1,418,113.00 | 575,008.00 | | 1,878,036.00 |
| Safe Schools (FEFP Earmark) [4] | 90803 | 35,049.00 | | 1,732,910.00 | 1,702,933.00 | | 65,026.00 |
| Student Transportation (FEFP Earmark) | 90830 | | | 5,524,887.00 | 5,524,887.00 | | 0.00 |
| Supplemental Academic Instruction (FEFP Earmark) [3] | 91280 | | | 5,846,125.00 | 5,846,125.00 | | 0.00 |
| Teachers Classroom Supply Assistance (FEFP Earmark) | 97580 | | | 472,860.00 | 472,860.00 | | 0.00 |
| Voluntary Prekindergarten - School Year Program (3371) | 96440 | 138,161.00 | | 602,716.00 | 502,879.00 | | 237,998.00 |
| Voluntary Prekindergarten - Summer Program (3371) | 96441 | | | | | | 0.00 |

[1] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction and improve school safety.
[2] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."
[3] Expenditures for designated low-performing elementary schools should be included in expenditures.
[4] Combine all programs funded from the improve Safe Schools allocation on one line, "Safe Schools."

ESE 348

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES**
For the Fiscal Year Ended June 30, 2023

Exhibit K-14
FDOE Page 25

| | Subobject | General Fund 100 | Special Revenue Food Services 410 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|---|---|---|---|---|---|---|
| **UTILITIES AND ENERGY SERVICES EXPENDITURES:** | | | | | | |
| **Public Utility Services Other than Energy - All Functions** | **380** | 1,027,834.00 | 129,442.00 | | | 1,157,276.00 |
| Public Utility Services Other than Energy - ***Functions 7900 & 8100*** | 380 | 1,027,834.00 | | | | 1,027,834.00 |
| **Natural Gas - All Functions** | **411** | 15,931.00 | 2,970.00 | | | 18,901.00 |
| Natural Gas - ***Functions 7900 & 8100*** | 411 | 15,931.00 | | | | 15,931.00 |
| **Bottled Gas - All Functions** | **421** | 7,455.00 | 25,167.00 | | | 32,622.00 |
| Bottled Gas - ***Functions 7900 & 8100*** | 421 | 7,276.00 | | | | 7,276.00 |
| **Electricity - All Functions** | **430** | 5,962,698.00 | 493,962.00 | | | 6,456,660.00 |
| Electricity - ***Functions 7900 & 8100*** | 430 | 5,962,698.00 | | | | 5,962,698.00 |
| **Heating Oil - All Functions** | **440** | | | | | 0.00 |
| Heating Oil - ***Functions 7900 & 8100*** | 440 | | | | | 0.00 |
| **Gasoline - All Functions** | **450** | 153,890.00 | | | | 153,890.00 |
| Gasoline - ***Functions 7900 & 8100*** | 450 | 149,096.00 | | | | 149,096.00 |
| **Diesel Fuel - All Functions** | **460** | 1,439,184.00 | | 8,113.00 | 3,159.00 | 1,450,456.00 |
| Diesel Fuel - ***Functions 7900 & 8100*** | 460 | 17,928.00 | | | | 17,928.00 |
| **Other Energy Services - All Functions** | **490** | | | | | 0.00 |
| Other Energy Services - ***Functions 7900 & 8100*** | 490 | | | | | 0.00 |
| **Subtotal - *Functions 7900 & 8100*** | | 7,180,763.00 | 0.00 | 0.00 | 0.00 | 7,180,763.00 |
| **Total - All Functions** | | 8,606,992.00 | 651,541.00 | 8,113.00 | 3,159.00 | 9,269,805.00 |
| **ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)** | | | | | | |
| Compressed Natural Gas | 412 | | | | | 0.00 |
| Liquefied Petroleum Gas | 422 | | | | | 0.00 |
| Gasoline | 450 | 4,794.00 | | | | 4,794.00 |
| Diesel Fuel | 460 | 1,421,218.00 | | 8,113.00 | 3,159.00 | 1,432,490.00 |
| Oil and Grease | 540 | 28,346.00 | | | | 28,346.00 |
| **Total** | | 1,454,358.00 | | 8,113.00 | 3,159.00 | 1,465,630.00 |

| | Subobject | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stablilization Fund 440 | Capital Projects Funds 3XX | Total |
|---|---|---|---|---|---|---|
| **EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:** | | | | | | |
| Buses | 651 | 4,385,055.00 | | | 784,042.00 | 5,169,097.00 |

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES**
For the Fiscal Year Ended June 30, 2023

Exhibit K-14
FDOE Page 26

| **TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES** | Subobject | General Fund 100 | Special Revenue Funds 410, 420 and 490 | Special Revenue - Federal Education Stablilization Fund 440 | Capital Projects Funds 3XX | Total |
|---|---|---|---|---|---|---|
| *Noncapitalized Expenditures:* | | | | | | |
| Technology-Related Professional and Technical Services | 319 | 292,971.00 | | | | 292,971.00 |
| Technology-Related Repairs and Maintenance | 359 | | 3,984.00 | | | 3,984.00 |
| Technology-Related Rentals | 369 | 2,532,918.00 | 501,944.00 | 955,784.00 | | 3,990,646.00 |
| Telephone and Other Data Communication Services | 379 | | | | | 0.00 |
| Other Technology-Related Purchased Services | 399 | | | | | 0.00 |
| Technology-Related Materials and Supplies | 5X9 | 412,579.00 | 250,873.00 | 58,133.00 | | 721,585.00 |
| Technology-Related Library Books | 619 | | | | | 0.00 |
| Noncapitalized Computer Hardware | 644 | 82.00 | 233,318.00 | 39,835.00 | | 273,235.00 |
| Technology-Related Noncapitalized Fixtures and Equipment | 649 | 367,750.00 | 64,400.00 | 6,483,447.00 | 145,704.00 | 7,061,301.00 |
| Noncapitalized Software | 692 | 94,185.00 | | | 340,183.00 | 434,368.00 |
| Miscellaneous Technology-Related | 799 | 1,840.00 | | | | 1,840.00 |
| **Total** | | 3,702,325.00 | 1,054,519.00 | 7,537,199.00 | 485,887.00 | 12,779,930.00 |

| **TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*** | Subobject | General Fund 100 | Special Revenue Funds 410, 420 and 490 | Special Revenue - Federal Education Stablilization Fund 440 | Capital Projects Funds 3XX | Total |
|---|---|---|---|---|---|---|
| *Capitalized Expenditures:* | | | | | | |
| Capitalized Computer Hardware and Technology-Related Infrastructure | 643 | | 607,029.00 | 4,577.00 | | 611,606.00 |
| Technology-Related Capitalized Fixtures and Equipment | 648 | 1,000,075.00 | 96,360.00 | 4,080,518.00 | 199,488.00 | 5,376,441.00 |
| Capitalized Software | 691 | 105,001.00 | | 83,700.00 | | 188,701.00 |
| **Total** | | 1,105,076.00 | 703,389.00 | 4,168,795.00 | 199,488.00 | 6,176,748.00 |

* Include (1) technology-related hardware: network equipment, servers, PCs, printers, and other peripherals and devices that exceed the district's capitalization threshold; and (2) technology software: purchased software used for educational or administrative purposes that exceed the district's capitalization threshold.

ESE 348

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES**
For the Fiscal Year Ended June 30, 2023

Exhibit K-14
FDOE Page 27

| | Subobject | General Fund 100 | Special Revenue Food Services 410 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|---|---|---|---|---|---|---|
| **SUBAWARDS FOR INDIRECT COST RATE:** | | | | | | |
| *Professional and Technical Services:* | | | | | | |
| Subawards Under Subagreements - First $25,000 | 311 | | | 431,388.00 | | 431,388.00 |
| Subawards Under Subagreements - In Excess of $25,000 | 312 | 170,308.00 | | | | 170,308.00 |
| *Other Purchased Services:* | | | | | | |
| Subawards Under Subagreements - First $25,000 | 391 | | | | | 0.00 |
| Subawards Under Subagreements - In Excess of $25,000 | 392 | 41,345.00 | 1,174.00 | | | 42,519.00 |

| | Subobject | Special Revenue Food Services 410 |
|---|---|---|
| **FOOD SERVICE SUPPLIES SUBOBJECT** | | |
| Supplies | 510 | 459,127.00 |
| Food | 570 | 6,926,807.00 |
| Donated Foods | 580 | 322.00 |

| | Subobject | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|---|---|---|---|---|---|
| **TEACHER SALARIES** | | | | | |
| Basic Programs 101, 102 and 103 (Function 5100) | 120 | 57,580,033.00 | 264,208.00 | | 57,844,241.00 |
| Basic Programs 101, 102 and 103 (Function 5100) | 140 | | | | 0.00 |
| Basic Programs 101, 102 and 103 (Function 5100) | 750 | | | | 0.00 |
| **Total Basic Program Salaries** | | 57,580,033.00 | 264,208.00 | 0.00 | 57,844,241.00 |
| Other Programs 130 (ESOL) (Function 5100) | 120 | 278,325.00 | | | 278,325.00 |
| Other Programs 130 (ESOL) (Function 5100) | 140 | | | | 0.00 |
| Other Programs 130 (ESOL) (Function 5100) | 750 | | | | 0.00 |
| **Total Other Program Salaries** | | 278,325.00 | 0.00 | 0.00 | 278,325.00 |
| ESE Programs 111, 112, 113, 254 and 255 (Function 5200) | 120 | 12,564,673.00 | 59,700.00 | | 12,624,373.00 |
| ESE Programs 111, 112, 113, 254 and 255 (Function 5200) | 140 | | | | 0.00 |
| ESE Programs 111, 112, 113, 254 and 255 (Function 5200) | 750 | | | | 0.00 |
| **Total ESE Program Salaries** | | 12,564,673.00 | 59,700.00 | 0.00 | 12,624,373.00 |
| Career Program 300 (Function 5300) | 120 | 1,894,397.00 | | | 1,894,397.00 |
| Career Program 300 (Function 5300) | 140 | | | | 0.00 |
| Career Program 300 (Function 5300) | 750 | | | | 0.00 |
| **Total Career Program Salaries** | | 1,894,397.00 | 0.00 | 0.00 | 1,894,397.00 |
| **TOTAL** | | 72,317,428.00 | 323,908.00 | 0.00 | 72,641,336.00 |

| **TEXTBOOKS (used for classroom instruction)** | Subobject | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|---|---|---|---|---|---|
| Textbooks (Function 5000) | 520 | 1,888,724.00 | 23,623.00 | 3,309,162.00 | 5,221,509.00 |

| **EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES** | Object | General Fund 100 | Special Revenue Other Federal Programs 420 | Special Revenue - Federal Education Stabilization Fund 440 | Total |
|---|---|---|---|---|---|
| Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420) | 100 through 700 | | | | 0.00 |
| Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000) | 100 through 700 | | | | 0.00 |
| Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100) | 100 through 700 | | | | 0.00 |
| Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500) | 100 through 700 | | | | 0.00 |
| Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800) | 100 through 700 | | | | 0.00 |

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION**
For the Fiscal Year Ended June 30, 2023

Exhibit K-14
FDOE Page 28

| CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES | Account Number | Student Transportation | Evidence-Based Reading Instruction | Instructional Materials & Library Media | Supplemental Academic Instruction | Subtotals |
|---|---|---|---|---|---|---|
| *I. Instruction:* | | | | | | |
| Basic | 5100 | | | | | 0.00 |
| Exceptional | 5200 | | | | | 0.00 |
| Career Education | 5300 | | | | | 0.00 |
| Adult General | 5400 | | | | | 0.00 |
| Prekindergarten | 5500 | | | | | 0.00 |
| Other Instruction | 5900 | | | | | 0.00 |
| Subtotal - Flexible Spending Instructional Expenditures | 5000 | 0.00 | | 0.00 | 0.00 | 0.00 |
| *II. School Safety:* | | | | | | 0.00 |
| **Total Flexible Spending Expenditures** | | 0.00 | | 0.00 | 0.00 | 0.00 |

| CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED | Account Number | Class Size Reduction Operating | Florida Digital Classrooms | Federally-Connected Student Funds | Guaranteed Allocation | Totals |
|---|---|---|---|---|---|---|
| *I. Instruction:* | | | | | | |
| Basic | 5100 | | | | | 0.00 |
| Exceptional | 5200 | | | | | 0.00 |
| Career Education | 5300 | | | | | 0.00 |
| Adult General | 5400 | | | | | 0.00 |
| Prekindergarten | 5500 | | | | | 0.00 |
| Other Instruction | 5900 | | | | | 0.00 |
| Subtotal - Flexible Spending Instructional Expenditures | 5000 | 0.00 | | 0.00 | 0.00 | 0.00 |
| *II. School Safety:* | | | | | | 0.00 |
| **Total Flexible Spending Expenditures** | | 0.00 | | 0.00 | 0.00 | 0.00 |

| DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting) | Fund Number | Direct Payment (FEFP) (Subobject 393) | Direct Payment (Non-FEFP) (Subobjects 394 & 794) | Charter School Local Capital Improvement & Capital Outlay Sales Tax (Subobjects 793 & 795) | Amount Withheld for Administration | Payments and Services on Behalf of Charter Schools | Total Amount |
|---|---|---|---|---|---|---|---|
| *Expenditures:* | | | | | | | |
| General Fund | 100 | 2,991,085.00 | 222,298.00 | | | | 3,213,383.00 |
| Special Revenue Funds - Food Services | 410 | | | | | | 0.00 |
| Special Revenue Funds - Other Federal Programs | 420 | | 323,868.00 | | | | 323,868.00 |
| Special Revenue Funds - Federal Education Stabilization Fund | 440 | | 401,829.00 | | | | 401,829.00 |
| Capital Projects Funds | 3XX | | | 2,000.00 | | | 2,000.00 |
| **Total Charter School Distributions** | | 2,991,085.00 | 947,995.00 | 2,000.00 | 0.00 | 0.00 | 3,941,080.00 |

| LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting) | Account Number | Amount |
|---|---|---|
| *Expenditures:* | | |
| General Fund | 5900 | 341,510.00 |
| Special Revenue Funds - Other Federal Programs | 5900 | |
| Special Revenue Funds - Federal Education Stabilization Fund | 5900 | |
| **Total** | 5900 | 341,510.00 |

| MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting) | Unexpended June 30, 2022 | Earnings 2022-23 | Expenditures 2022-23 | Unexpended June 30, 2023 |
|---|---|---|---|---|
| Earnings, Expenditures and Carryforward Amounts: | 1,427,279.00 | 641,715.00 | 492,600.00 | 1,576,394.00 |
| *Expenditure Program or Activity:* | | | | |
| Exceptional Student Education | | | 283,060.00 | |
| School Nurses and Health Care Services | | | | |
| Occupational Therapy, Physical Therapy and Other Therapy Services | | | | |
| ESE Professional and Technical Services | | | | |
| Gifted Student Education | | | | |
| Staff Training and Curriculum Development | | | | |
| Medicaid Administration and Billing Services | | | | |
| Student Services | | | 14,800.00 | |
| Consultants | | | 194,740.00 | |
| Other | | | | |
| **Total Expenditures** | | | 492,600.00 | |

| GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting) | Fund Number | Amount |
|---|---|---|
| ***Balance Sheet Amount, June 30, 2023*** | | |
| Total Assets and Deferred Outflows of Resources | 100 | 49,820,385.00 |
| Total Liabilities and Deferred Inflows of Resources | 100 | 942,607.00 |

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM**
For the Fiscal Year Ended June 30, 2023

Exhibit K-15
FDOE Page 29
**Supplemental Schedule - Fund 100**

| **VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES** | Account Number | 100 Salaries | 200 Employee Benefits | 300 Purchased Services | 400 Energy Services | 500 Materials and Supplies | 600 Capital Outlay | 700 Other | Totals |
|---|---|---|---|---|---|---|---|---|---|
| *Current:* | | | | | | | | | |
| Prekindergarten | 5500 | 366,746.00 | 126,303.00 | 5,519.00 | | 4,311.00 | | | 502,879.00 |
| Student Support Services | 6100 | | | | | | | | 0.00 |
| Instructional Media Services | 6200 | | | | | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | | | | | | | | 0.00 |
| Instructional Staff Training Services | 6400 | | | | | | | | 0.00 |
| Instruction-Related Technology | 6500 | | | | | | | | 0.00 |
| Board | 7100 | | | | | | | | 0.00 |
| General Administration | 7200 | | | | | | | | 0.00 |
| School Administration | 7300 | | | | | | | | 0.00 |
| Facilities Acquisition and Construction | 7410 | | | | | | | | 0.00 |
| Fiscal Services | 7500 | | | | | | | | 0.00 |
| Food Services | 7600 | | | | | | | | 0.00 |
| Central Services | 7700 | | | | | | | | 0.00 |
| Student Transportation Services | 7800 | | | | | | | | 0.00 |
| Operation of Plant | 7900 | | | | | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | | | | | 0.00 |
| Community Services | 9100 | | | | | | | | 0.00 |
| *Capital Outlay:* | | | | | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | | | | | 0.00 |
| *Debt Service: (Function 9200)* | | | | | | | | | |
| Redemption of Principal | 710 | | | | | | | | 0.00 |
| Interest | 720 | | | | | | | | 0.00 |
| **Total Expenditures** | | 366,746.00 | 126,303.00 | 5,519.00 | 0.00 | 4,311.00 | 0.00 | 0.00 | 502,879.00 |

[1] Include expenditures for the summer program (section 1002.61, F.S.) and the school-year program (section 1002.63, F.S.).

ESE 348

Email completed form to:
OFFRSubmissions@fldoe.org
or
Return completed form to:
Florida Department of Education
Office of Funding and Financial Reporting
325 West Gaines Street, Room 814
Tallahassee, Florida 32399-0400

# FLORIDA DEPARTMENT OF EDUCATION
# SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145)
# DISTRICT SCHOOL BOARD OF HERNANDO COUNTY
## For the Fiscal Year Ended June 30, 2023

**INDEX:**


| | | PAGE NUMBER | |
|---|---|---|---|
| | | Minimum Reporting | ACFR |
| Exhibit A-1 | Management's Discussion and Analysis | 1 | 1 |
| Exhibit B-1 | Statement of Net Position | 2 | 2 |
| Exhibit B-2 | Statement of Activities | 3 | 3 |
| Exhibit C-1 | Balance Sheet – Governmental Funds | 4 | 4 |
| Exhibit C-2 | Reconciliation of the Governmental Funds Balance Sheet to the Government-wide Statement of Net Position | 5 | 5 |
| Exhibit C-3 | Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds | 6 | 6 |
| Exhibit C-4 | Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Government-wide Statement of Activities | 7 | 7 |
| Exhibit C-5 | Statement of Net Position – Proprietary Funds | 8 | 8 |
| Exhibit C-6 | Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds | 9 | 9 |
| Exhibit C-7 | Statement of Cash Flows – Proprietary Funds | 10 | 10 |
| Exhibit C-8 | Statement of Fiduciary Net Position | 11 | 11 |
| Exhibit C-9 | Statement of Changes in Fiduciary Net Position | 12 | 12 |
| Exhibit C-10 | Combining Statement of Net Position – Major and Nonmajor Component Units | 13 | 13 |
| Exhibit C-11a-d | Combining Statement of Activities – Major and Nonmajor Component Units | 14-17 | 14-17 |
| Exhibit D-1 | Notes to Financial Statements | 18 | 18 |
| Exhibit D-2a | Other Required Supplementary Information | 19 | 19 |
| Exhibit D-2b | Notes to Required Supplementary Information | 20 | 20 |
| Exhibit E-1 | Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund | 21 | 21 |
| Exhibit E-2a-d | Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Major Special Revenue Funds | 22-25 | 22-25 |
| Exhibit F-1a-d | Combining Balance Sheet – Nonmajor Governmental Funds | | 26-29 |
| Exhibit F-2a-d | Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds | | 30-33 |
| Exhibit G-1 | Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Nonmajor Special Revenue Funds | | 34 |
| Exhibit G-2 | Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Debt Service Funds | | 35 |
| Exhibit G-3 | Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Capital Projects Funds | | 36 |
| Exhibit G-4 | Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Permanent Funds | | 37 |
| Exhibit H-1 | Combining Statement of Net Position – Nonmajor Enterprise Funds | | 38 |
| Exhibit H-2 | Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Nonmajor Enterprise Funds | | 39 |
| Exhibit H-3 | Combining Statement of Cash Flows – Nonmajor Enterprise Funds | | 40 |
| Exhibit H-4 | Combining Statement of Net Position – Internal Service Funds | | 41 |
| Exhibit H-5 | Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds | | 42 |
| Exhibit H-6 | Combining Statement of Cash Flows – Internal Service Funds | | 43 |
| Exhibit I-1 | Combining Statement of Fiduciary Net Position – Investment Trust Funds | | 44 |
| Exhibit I-2 | Combining Statement of Changes in Net Position – Investment Trust Funds | | 45 |
| Exhibit I-3 | Combining Statement of Fiduciary Net Position – Private-Purpose Trust Funds | | 46 |
| Exhibit I-4 | Combining Statement of Changes In Net Position – Private-Purpose Trust Funds | | 47 |
| Exhibit I-5 | Combining Statement of Fiduciary Net Position – Pension Trust Funds | | 48 |
| Exhibit I-6 | Combining Statement of Changes In Net Position – Pension Trust Funds | | 49 |
| Exhibit I-7 | Combining Statement of Fiduciary Net Position – Custodial Funds | | 50 |
| Exhibit I-8 | Combining Statement of Changes in Net Position – Custodial Funds | | 51 |
| Exhibit J-1 | Combining Statement of Net Position – Nonmajor Component Units | | 52 |
| Exhibit J-2a-d | Combining Statement of Activities – Nonmajor Component Units | | 53-56 |


The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2023, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code (section 1001.51(12)(b), Florida Statutes). This report was approved by the school board on September 5, 2023.

Signature of District School Superintendent

Signature Date

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**MANAGEMENT'S DISCUSSION AND ANALYSIS**
**For the Fiscal Year Ended June 30, 2023**

DISTRICT SCHOOL BOARD OF HERNANDO COUNTY
STATEMENT OF NET POSITION
June 30, 2023

| | Account Number | Primary Government | | | Component Units | | |
|---|---|---|---|---|---|---|---|
| | | Governmental Activities | Business-Type Activities | Total | Major Component Unit Name | Major Component Unit Name | Total Nonmajor Component Units |
| ASSETS | | | | | | | |
| Cash and Cash Equivalents | 1110 | 49,807,154.00 | | 49,807,154.00 | 0.00 | 0.00 | 1,517,525.00 |
| Investments | 1160 | 92,981,465.00 | | 92,981,465.00 | 0.00 | 0.00 | 0.00 |
| Taxes Receivable, Net | 1120 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable, Net | 1131 | 132,051.00 | | 132,051.00 | 0.00 | 0.00 | 58,416.00 |
| Interest Receivable on Investments | 1170 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Other Agencies | 1220 | 6,804,630.00 | | 6,804,630.00 | 0.00 | 0.00 | 47,235.00 |
| Due From Insurer | 1180 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Deposits Receivable | 1210 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Internal Balances | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Cash with Fiscal/Service Agents | 1114 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Section 1011.13, F.S. Loan Proceeds | 1420 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Leases Receivable | 1425 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Inventory | 1150 | 1,151,277.00 | | 1,151,277.00 | 0.00 | 0.00 | 426,117.00 |
| Prepaid Items | 1230 | | | 0.00 | 0.00 | 0.00 | 19,608.00 |
| Long-Term Investments | 1460 | | | 0.00 | 0.00 | 0.00 | 411,525.00 |
| Prepaid Insurance Costs | 1430 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Postemployment Benefits Asset | 1410 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension Asset | 1415 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| *Capital Assets* | | | | | | | |
| Land | 1310 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Land Improvements - Nondepreciable | 1315 | 10,776,224.00 | | 10,776,224.00 | 0.00 | 0.00 | 0.00 |
| Construction in Progress | 1360 | 26,247,942.00 | | 26,247,942.00 | 0.00 | 0.00 | 0.00 |
| Nondepreciable Capital Assets | | 37,024,166.00 | 0.00 | 37,024,166.00 | 0.00 | 0.00 | 0.00 |
| Improvements Other Than Buildings | 1320 | 39,182,092.00 | | 39,182,092.00 | 0.00 | 0.00 | 48,206.00 |
| Less Accumulated Depreciation | 1329 | (26,338,763.00) | | (26,338,763.00) | 0.00 | 0.00 | (7,783.00) |
| Buildings and Fixed Equipment | 1330 | 547,038,649.00 | | 547,038,649.00 | 0.00 | 0.00 | 0.00 |
| Less Accumulated Depreciation | 1339 | (202,673,003.00) | | (202,673,003.00) | 0.00 | 0.00 | 0.00 |
| Furniture, Fixtures and Equipment | 1340 | 57,804,559.00 | | 57,804,559.00 | 0.00 | 0.00 | 464,290.00 |
| Less Accumulated Depreciation | 1349 | (44,576,151.00) | | (44,576,151.00) | 0.00 | 0.00 | (250,210.00) |
| Motor Vehicles | 1350 | 21,817,487.00 | | 21,817,487.00 | 0.00 | 0.00 | 384,434.00 |
| Less Accumulated Depreciation | 1359 | (13,649,644.00) | | (13,649,644.00) | 0.00 | 0.00 | (217,213.00) |
| Property Under Leases and SBITA | 1370 | | | 0.00 | 0.00 | 0.00 | 1,671,373.00 |
| Less Accumulated Amortization | 1379 | | | 0.00 | 0.00 | 0.00 | (292,027.00) |
| Audiovisual Materials | 1381 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Less Accumulated Depreciation | 1388 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Computer Software | 1382 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Less Accumulated Amortization | 1389 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Depreciable Capital Assets, Net | | 378,605,226.00 | 0.00 | 378,605,226.00 | 0.00 | 0.00 | 1,801,070.00 |
| Total Capital Assets | | 415,629,392.00 | 0.00 | 415,629,392.00 | 0.00 | 0.00 | 1,801,070.00 |
| **Total Assets** | | 566,505,969.00 | 0.00 | 566,505,969.00 | 0.00 | 0.00 | 4,281,496.00 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | | | |
| Accumulated Decrease in Fair Value of Hedging Derivatives | 1910 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Carrying Amount of Debt Refunding | 1920 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension | 1940 | 46,974,900.00 | | 46,974,900.00 | 0.00 | 0.00 | 0.00 |
| Other Postemployment Benefits | 1950 | 1,922,320.00 | | 1,922,320.00 | 0.00 | 0.00 | 0.00 |
| Asset Retirement Obligation | 1960 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Outflows of Resources** | | 48,897,220.00 | 0.00 | 48,897,220.00 | 0.00 | 0.00 | 0.00 |
| **LIABILITIES** | | | | | | | |
| Cash Overdraft | 2125 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Salaries and Benefits | 2110 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Payroll Deductions and Withholdings | 2170 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Payable | 2120 | 2,194,586.00 | | 2,194,586.00 | 0.00 | 0.00 | 46,448.00 |
| Sales Tax Payable | 2260 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Current Notes Payable | 2250 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Interest Payable | 2210 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Deposits Payable | 2220 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Other Agencies | 2230 | 618,078.00 | | 618,078.00 | 0.00 | 0.00 | 46,284.00 |
| Due to Fiscal Agent | 2240 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension Liability | 2115 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Postemployment Benefits Liability | 2116 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Judgments Payable | 2130 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Construction Contracts Payable | 2140 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Construction Contracts Payable - Retained Percentage | 2150 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Estimated Unpaid Claims - Self-Insurance Program | 2271 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Estimated Liability for Claims Adjustment | 2272 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Estimated Liability for Arbitrage Rebate | 2280 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Unearned Revenues | 2410 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| *Long-Term Liabilities:* | | | | | | | |
| *Portion Due Within One Year:* | | | | | | | |
| Notes Payable | 2310 | | | 0.00 | 0.00 | 0.00 | 20,789.00 |
| Obligations Under Leases and SBITA | 2315 | | | 0.00 | 0.00 | 0.00 | 98,412.00 |
| Bonds Payable | 2320 | 1,428,815.00 | | 1,428,815.00 | 0.00 | 0.00 | 0.00 |
| Liability for Compensated Absences | 2330 | 1,000,000.00 | | 1,000,000.00 | 0.00 | 0.00 | 0.00 |
| Lease-Purchase Agreements Payable | 2340 | 5,882,680.00 | | 5,882,680.00 | 0.00 | 0.00 | 75,189.00 |
| Estimated Liability for Long-Term Claims | 2350 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Other Postemployment Benefits Obligation | 2360 | 1,065,964.00 | | 1,065,964.00 | 0.00 | 0.00 | 0.00 |
| Net Pension Liability | 2365 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Estimated PECO Advance Payable | 2370 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Long-Term Liabilities | 2380 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Derivative Instrument | 2390 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Estimated Liability for Arbitrage Rebate | 2280 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Due Within One Year | | 9,377,459.00 | 0.00 | 9,377,459.00 | 0.00 | 0.00 | 194,390.00 |
| *Portion Due After One Year:* | | | | | | | |
| Notes Payable | 2310 | | | 0.00 | 0.00 | 0.00 | 19,463.00 |
| Obligations Under Leases | 2315 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Bonds Payable | 2320 | 7,636,493.00 | | 7,636,493.00 | 0.00 | 0.00 | 0.00 |
| Liability for Compensated Absences | 2330 | 16,829,897.00 | | 16,829,897.00 | 0.00 | 0.00 | 0.00 |
| Lease-Purchase Agreements Payable | 2340 | 83,817,158.00 | | 83,817,158.00 | 0.00 | 0.00 | 1,205,745.00 |
| Estimated Liability for Long-Term Claims | 2350 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Other Postemployment Benefits Obligation | 2360 | 7,096,595.00 | | 7,096,595.00 | 0.00 | 0.00 | 0.00 |
| Net Pension Liability | 2365 | 137,717,711.00 | | 137,717,711.00 | 0.00 | 0.00 | 0.00 |
| Estimated PECO Advance Payable | 2370 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Long-Term Liabilities | 2380 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Derivative Instrument | 2390 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Estimated Liability for Arbitrage Rebate | 2280 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Due in More than One Year | | 253,097,854.00 | 0.00 | 253,097,854.00 | 0.00 | 0.00 | 1,225,208.00 |
| Total Long-Term Liabilities | | 262,475,313.00 | 0.00 | 262,475,313.00 | 0.00 | 0.00 | 1,419,598.00 |
| **Total Liabilities** | | 265,287,977.00 | 0.00 | 265,287,977.00 | 0.00 | 0.00 | 1,512,330.00 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | | |
| Accumulated Increase in Fair Value of Hedging Derivatives | 2610 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Gain on Refunding | 2620 | 502,934.00 | | 502,934.00 | 0.00 | 0.00 | 0.00 |
| Deferred Revenue | 2630 | 47,258.00 | | 47,258.00 | 0.00 | 0.00 | 90,671.00 |
| Pension | 2640 | 6,903,822.00 | | 6,903,822.00 | 0.00 | 0.00 | 0.00 |
| Other Postemployment Benefits | 2650 | 8,603,660.00 | | 8,603,660.00 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Inflows of Resources** | | 16,057,674.00 | 0.00 | 16,057,674.00 | 0.00 | 0.00 | 90,671.00 |
| **NET POSITION** | | | | | | | |
| Net Investment in Capital Assets | 2770 | 322,512,581.00 | | 322,512,581.00 | 0.00 | 0.00 | 381,472.00 |
| *Restricted For:* | | | | | | | |
| Categorical Carryover Programs | 2780 | 1,043,221.00 | | 1,043,221.00 | 0.00 | 0.00 | 0.00 |
| Food Service | 2780 | 5,044,225.00 | | 5,044,225.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | 2780 | 7,287,018.00 | | 7,287,018.00 | 0.00 | 0.00 | 0.00 |
| Capital Projects | 2780 | 25,571,964.00 | | 25,571,964.00 | 0.00 | 0.00 | 0.00 |
| Other Purposes | 2780 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Unrestricted | 2790 | (21,950,526.00) | | (21,950,526.00) | 0.00 | 0.00 | 2,297,023.00 |
| **Total Net Position** | | 339,508,483.00 | 0.00 | 339,508,483.00 | 0.00 | 0.00 | 2,678,495.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF HERNANDO COUNTY
STATEMENT OF ACTIVITIES
**For the Fiscal Year Ended June 30, 2023**

| FUNCTIONS | Account Number | Expenses | Program Revenues | | | Net (Expense) Revenue and Changes in Net Position | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Primary Government | | | Component Units |
| | | | | | | Governmental Activities | Business-Type Activities | Total | |
| *Governmental Activities:* | | | | | | | | | |
| Instruction | 5000 | 149,123,685.00 | 771,661.00 | | | (148,352,024.00) | | (148,352,024.00) | |
| Student Support Services | 6100 | 12,806,263.00 | | | | (12,806,263.00) | | (12,806,263.00) | |
| Instructional Media Services | 6200 | 2,002,261.00 | | | | (2,002,261.00) | | (2,002,261.00) | |
| Instruction and Curriculum Development Services | 6300 | 8,458,307.00 | | | | (8,458,307.00) | | (8,458,307.00) | |
| Instructional Staff Training Services | 6400 | 2,064,733.00 | | | | (2,064,733.00) | | (2,064,733.00) | |
| Instruction-Related Technology | 6500 | 866,884.00 | | | | (866,884.00) | | (866,884.00) | |
| Board | 7100 | 732,642.00 | | | | (732,642.00) | | (732,642.00) | |
| General Administration | 7200 | 2,977,876.00 | | | | (2,977,876.00) | | (2,977,876.00) | |
| School Administration | 7300 | 14,938,161.00 | | | | (14,938,161.00) | | (14,938,161.00) | |
| Facilities Acquisition and Construction | 7400 | 2,047,179.00 | | | 9,156,644.00 | 7,109,465.00 | | 7,109,465.00 | |
| Fiscal Services | 7500 | 6,605,096.00 | | | | (6,605,096.00) | | (6,605,096.00) | |
| Food Services | 7600 | 15,069,394.00 | 517,800.00 | 18,004,881.00 | | 3,453,287.00 | | 3,453,287.00 | |
| Central Services | 7700 | 4,632,139.00 | | | | (4,632,139.00) | | (4,632,139.00) | |
| Student Transportation Services | 7800 | 10,319,178.00 | 107,183.00 | | | (10,211,995.00) | | (10,211,995.00) | |
| Operation of Plant | 7900 | 21,790,659.00 | | | 138,840.00 | (21,651,819.00) | | (21,651,819.00) | |
| Maintenance of Plant | 8100 | 8,882,156.00 | | | | (8,882,156.00) | | (8,882,156.00) | |
| Administrative Technology Services | 8200 | 3,166,370.00 | | | | (3,166,370.00) | | (3,166,370.00) | |
| Community Services | 9100 | 19,133.00 | | | | (19,133.00) | | (19,133.00) | |
| Interest on Long-Term Debt | 9200 | 3,127,133.00 | | | 216,234.00 | (2,910,899.00) | | (2,910,899.00) | |
| Unallocated Depreciation/Amortization Expense | | 16,695,695.00 | | | | (16,695,695.00) | | (16,695,695.00) | |
| **Total Governmental Activities** | | 286,324,944.00 | 1,396,644.00 | 18,004,881.00 | 9,511,718.00 | (257,411,701.00) | | (257,411,701.00) | |
| *Business-type Activities:* | | | | | | | | | |
| Self-Insurance Consortium | | | | | | | 0.00 | 0.00 | |
| Daycare Operations | | | | | | | 0.00 | 0.00 | |
| Other Business-Type Activity | | | | | | | 0.00 | 0.00 | |
| **Total Business-Type Activities** | | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | |
| **Total Primary Government** | | 286,324,944.00 | 1,396,644.00 | 18,004,881.00 | 9,511,718.00 | (257,411,701.00) | 0.00 | (257,411,701.00) | |
| *Component Units:* | | | | | | | | | |
| Major Component Unit Name | | 0.00 | 0.00 | 0.00 | 0.00 | | | | 0.00 |
| Major Component Unit Name | | 0.00 | 0.00 | 0.00 | 0.00 | | | | 0.00 |
| Total Nonmajor Component Units | | 5,542,437.00 | 391,097.00 | 2,193,866.00 | 108,301.00 | | | | (2,849,173.00) |
| **Total Component Units** | | 5,542,437.00 | 391,097.00 | 2,193,866.00 | 108,301.00 | | | | (2,849,173.00) |
| **General Revenues:** | | | | | | | | | |
| *Taxes:* | | | | | | | | | |
| Property Taxes, Levied for Operational Purposes | | | | | | 77,205,187.00 | | 77,205,187.00 | 0.00 |
| Property Taxes, Levied for Debt Service | | | | | | | | 0.00 | 0.00 |
| Property Taxes, Levied for Capital Projects | | | | | | 23,083,928.00 | | 23,083,928.00 | 0.00 |
| Local Sales Taxes | | | | | | 19,150,406.00 | | 19,150,406.00 | 0.00 |
| Grants and Contributions Not Restricted to Specific Programs | | | | | | 173,718,335.00 | | 173,718,335.00 | 3,239,847.00 |
| Investment Earnings | | | | | | 4,047,804.00 | | 4,047,804.00 | 0.00 |
| Miscellaneous | | | | | | 13,838,087.00 | | 13,838,087.00 | 0.00 |
| Special Items | | | | | | | | 0.00 | 0.00 |
| Extraordinary Items | | | | | | | | 0.00 | 0.00 |
| Transfers | | | | | | | | 0.00 | 0.00 |
| **Total General Revenues, Special Items, Extraordinary Items and Transfers** | | | | | | 311,043,747.00 | 0.00 | 311,043,747.00 | 3,239,847.00 |
| **Change in Net Position** | | | | | | 53,632,046.00 | 0.00 | 53,632,046.00 | 390,674.00 |
| Net Position, July 1, 2022 | | | | | | 285,876,437.00 | | 285,876,437.00 | 2,287,821.00 |
| Adjustments to Net Position | | | | | | | | 0.00 | 0.00 |
| Net Position, June 30, 2023 | | | | | | 339,508,483.00 | 0.00 | 339,508,483.00 | 2,678,495.00 |

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

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**BALANCE SHEET**
**GOVERNMENTAL FUNDS**
**June 30, 2023**

| | Account Number | General 100 | Food Services 410 | Other Federal Programs 420 | Federal Education Stabilization Fund 440 | Miscellaneous Special Revenue 490 |
|---|---|---|---|---|---|---|
| **ASSETS AND DEFERRED OUTFLOWS OF RESOURCES** | | | | | | |
| **ASSETS** | | | | | | |
| Cash and Cash Equivalents | 1110 | 9,818,180.00 | 0.00 | 25,514.00 | 0.00 | 0.00 |
| Investments | 1160 | 35,527,656.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Taxes Receivable, Net | 1120 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable, Net | 1131 | 124,412.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest Receivable on Investments | 1170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Other Agencies | 1220 | 422,303.00 | 0.00 | 1,140,320.00 | 2,273,961.00 | 0.00 |
| Due From Budgetary Funds | 1141 | 2,823,031.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Insurer | 1180 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deposits Receivable | 1210 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Internal Funds | 1142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cash with Fiscal/Service Agents | 1114 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Inventory | 1150 | 1,104,803.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepaid Items | 1230 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Long-Term Investments | 1460 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Assets** | | 49,820,385.00 | 0.00 | 1,165,834.00 | 2,273,961.00 | 0.00 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | | |
| Accumulated Decrease in Fair Value of Hedging Derivatives | 1910 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Outflows of Resources** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Assets and Deferred Outflows of Resources** | | 49,820,385.00 | 0.00 | 1,165,834.00 | 2,273,961.00 | 0.00 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES** | | | | | | |
| **LIABILITIES** | | | | | | |
| Cash Overdraft | 2125 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Salaries and Benefits | 2110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payroll Deductions and Withholdings | 2170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Payable | 2120 | 942,247.00 | 0.00 | 29,517.00 | 587,247.00 | 0.00 |
| Sales Tax Payable | 2260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Current Notes Payable | 2250 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Interest Payable | 2210 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deposits Payable | 2220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Other Agencies | 2230 | 360.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Budgetary Funds | 2161 | 0.00 | 0.00 | 1,136,317.00 | 1,686,714.00 | 0.00 |
| Due to Internal Funds | 2162 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Fiscal Agent | 2240 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension Liability | 2115 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Postemployment Benefits Liability | 2116 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Judgments Payable | 2130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Construction Contracts Payable | 2140 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Construction Contracts Payable - Retained Percentage | 2150 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Matured Bonds Payable | 2180 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Matured Interest Payable | 2190 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unearned Revenue | 2410 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unavailable Revenue | 2410 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Liabilities** | | 942,607.00 | 0.00 | 1,165,834.00 | 2,273,961.00 | 0.00 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | |
| Accumulated Increase in Fair Value of Hedging Derivatives | 2610 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Revenues | 2630 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Inflows of Resources** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **FUND BALANCES** | | | | | | |
| *Nonspendable:* | | | | | | |
| Inventory | 2711 | 1,104,803.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepaid Amounts | 2712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Permanent Fund Principal | 2713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Not in Spendable Form | 2719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Nonspendable Fund Balances* | 2710 | 1,104,803.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Restricted for:* | | | | | | |
| Economic Stabilization | 2721 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Federal Required Carryover Programs | 2722 | 5,421,445.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| State Required Carryover Programs | 2723 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Local Sales Tax and Other Tax Levy | 2724 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | 2725 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Projects | 2726 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Restricted for | 2729 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Restricted for Internal Accounts | 2729 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Restricted Fund Balances* | 2720 | 5,421,445.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Committed to:* | | | | | | |
| Economic Stabilization | 2731 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Contractual Agreements | 2732 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Committed for | 2739 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Committed for | 2739 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Committed Fund Balances* | 2730 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Assigned to:* | | | | | | |
| Special Revenue | 2741 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | 2742 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Projects | 2743 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Permanent Fund | 2744 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Assigned for | 2749 | 17,618,247.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Assigned for | 2749 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Assigned Fund Balances* | 2740 | 17,618,247.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Unassigned Fund Balances* | 2750 | 24,733,283.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Fund Balances** | 2700 | 48,877,778.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Liabilities, Deferred Inflows of Resources and Fund Balances** | | 49,820,385.00 | 0.00 | 1,165,834.00 | 2,273,961.00 | 0.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**BALANCE SHEET**
**GOVERNMENTAL FUNDS**
**June 30, 2023**

| | Account Number | SBE/COBI Bonds 210 | Special Act Bonds 220 | Sections 1011.14 & 1011.15, F.S., Loans 230 | Motor Vehicle Revenue Bonds 240 | District Bonds 250 |
|---|---|---|---|---|---|---|
| **ASSETS AND DEFERRED OUTFLOWS OF RESOURCES** | | | | | | |
| **ASSETS** | | | | | | |
| Cash and Cash Equivalents | 1110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Investments | 1160 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Taxes Receivable, Net | 1120 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable, Net | 1131 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest Receivable on Investments | 1170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Other Agencies | 1220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Budgetary Funds | 1141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Insurer | 1180 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deposits Receivable | 1210 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Internal Funds | 1142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cash with Fiscal/Service Agents | 1114 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Inventory | 1150 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepaid Items | 1230 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Long-Term Investments | 1460 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Assets** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | | |
| Accumulated Decrease in Fair Value of Hedging Derivatives | 1910 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Outflows of Resources** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Assets and Deferred Outflows of Resources** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES** | | | | | | |
| **LIABILITIES** | | | | | | |
| Cash Overdraft | 2125 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Salaries and Benefits | 2110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payroll Deductions and Withholdings | 2170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Payable | 2120 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sales Tax Payable | 2260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Current Notes Payable | 2250 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Interest Payable | 2210 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deposits Payable | 2220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Other Agencies | 2230 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Budgetary Funds | 2161 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Internal Funds | 2162 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Fiscal Agent | 2240 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension Liability | 2115 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Postemployment Benefits Liability | 2116 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Judgments Payable | 2130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Construction Contracts Payable | 2140 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Construction Contracts Payable - Retained Percentage | 2150 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Matured Bonds Payable | 2180 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Matured Interest Payable | 2190 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unearned Revenue | 2410 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unavailable Revenue | 2410 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Liabilities** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | |
| Accumulated Increase in Fair Value of Hedging Derivatives | 2610 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Revenues | 2630 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Inflows of Resources** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **FUND BALANCES** | | | | | | |
| *Nonspendable:* | | | | | | |
| Inventory | 2711 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepaid Amounts | 2712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Permanent Fund Principal | 2713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Not in Spendable Form | 2719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Nonspendable Fund Balances* | 2710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Restricted for:* | | | | | | |
| Economic Stabilization | 2721 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Federal Required Carryover Programs | 2722 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| State Required Carryover Programs | 2723 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Local Sales Tax and Other Tax Levy | 2724 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | 2725 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Projects | 2726 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Restricted for | 2729 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Restricted for Internal Accounts | 2729 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Restricted Fund Balances* | 2720 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Committed to:* | | | | | | |
| Economic Stabilization | 2731 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Contractual Agreements | 2732 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Committed for | 2739 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Committed for | 2739 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Committed Fund Balances* | 2730 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Assigned to:* | | | | | | |
| Special Revenue | 2741 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | 2742 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Projects | 2743 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Permanent Fund | 2744 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Assigned for | 2749 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Assigned for | 2749 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Assigned Fund Balances* | 2740 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Unassigned Fund Balances* | 2750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Fund Balances** | 2700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Liabilities, Deferred Inflows of Resources and Fund Balances** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**BALANCE SHEET**
**GOVERNMENTAL FUNDS**
**June 30, 2023**

| | Account Number | Other Debt Service 290 | ARRA Economic Stimulus Debt Service 299 | Capital Outlay Bond Issues (COBI) 310 | Special Act Bonds 320 | Sections 1011.14 & 1011.15, F.S., Loans 330 |
|---|---|---|---|---|---|---|
| **ASSETS AND DEFERRED OUTFLOWS OF RESOURCES** | | | | | | |
| **ASSETS** | | | | | | |
| Cash and Cash Equivalents | 1110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Investments | 1160 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Taxes Receivable, Net | 1120 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable, Net | 1131 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest Receivable on Investments | 1170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Other Agencies | 1220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Budgetary Funds | 1141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Insurer | 1180 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deposits Receivable | 1210 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Internal Funds | 1142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cash with Fiscal/Service Agents | 1114 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Inventory | 1150 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepaid Items | 1230 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Long-Term Investments | 1460 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Assets** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | | |
| Accumulated Decrease in Fair Value of Hedging Derivatives | 1910 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Outflows of Resources** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Assets and Deferred Outflows of Resources** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES** | | | | | | |
| **LIABILITIES** | | | | | | |
| Cash Overdraft | 2125 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Salaries and Benefits | 2110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payroll Deductions and Withholdings | 2170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Payable | 2120 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sales Tax Payable | 2260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Current Notes Payable | 2250 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Interest Payable | 2210 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deposits Payable | 2220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Other Agencies | 2230 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Budgetary Funds | 2161 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Internal Funds | 2162 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Fiscal Agent | 2240 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension Liability | 2115 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Postemployment Benefits Liability | 2116 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Judgments Payable | 2130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Construction Contracts Payable | 2140 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Construction Contracts Payable - Retained Percentage | 2150 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Matured Bonds Payable | 2180 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Matured Interest Payable | 2190 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unearned Revenue | 2410 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unavailable Revenue | 2410 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Liabilities** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | |
| Accumulated Increase in Fair Value of Hedging Derivatives | 2610 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Revenues | 2630 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Inflows of Resources** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **FUND BALANCES** | | | | | | |
| *Nonspendable:* | | | | | | |
| Inventory | 2711 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepaid Amounts | 2712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Permanent Fund Principal | 2713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Not in Spendable Form | 2719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Nonspendable Fund Balances* | 2710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Restricted for:* | | | | | | |
| Economic Stabilization | 2721 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Federal Required Carryover Programs | 2722 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| State Required Carryover Programs | 2723 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Local Sales Tax and Other Tax Levy | 2724 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | 2725 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Projects | 2726 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Restricted for | 2729 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Restricted for Internal Accounts | 2729 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Restricted Fund Balances* | 2720 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Committed to:* | | | | | | |
| Economic Stabilization | 2731 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Contractual Agreements | 2732 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Committed for | 2739 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Committed for | 2739 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Committed Fund Balances* | 2730 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Assigned to:* | | | | | | |
| Special Revenue | 2741 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | 2742 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Projects | 2743 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Permanent Fund | 2744 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Assigned for | 2749 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Assigned for | 2749 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Assigned Fund Balances* | 2740 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Unassigned Fund Balances* | 2750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Fund Balances** | 2700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Liabilities, Deferred Inflows of Resources and Fund Balances** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**BALANCE SHEET**
**GOVERNMENTAL FUNDS**
**June 30, 2023**

| | Account Number | Public Education Capital Outlay (PECO) 340 | District Bonds 350 | Capital Outlay and Debt Service 360 | Nonvoted Capital Improvement Fund 370 | Voted Capital Improvement Fund 380 |
|---|---|---|---|---|---|---|
| **ASSETS AND DEFERRED OUTFLOWS OF RESOURCES** | | | | | | |
| **ASSETS** | | | | | | |
| Cash and Cash Equivalents | 1110 | 0.00 | 0.00 | 0.00 | 5,996,787.00 | 0.00 |
| Investments | 1160 | 0.00 | 0.00 | 0.00 | 12,155,447.00 | 0.00 |
| Taxes Receivable, Net | 1120 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable, Net | 1131 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest Receivable on Investments | 1170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Other Agencies | 1220 | 0.00 | 0.00 | 0.00 | 2,565.00 | 0.00 |
| Due From Budgetary Funds | 1141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Insurer | 1180 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deposits Receivable | 1210 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Internal Funds | 1142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cash with Fiscal/Service Agents | 1114 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Inventory | 1150 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepaid Items | 1230 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Long-Term Investments | 1460 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Assets** | | 0.00 | 0.00 | 0.00 | 18,154,799.00 | 0.00 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | | |
| Accumulated Decrease in Fair Value of Hedging Derivatives | 1910 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Outflows of Resources** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Assets and Deferred Outflows of Resources** | | 0.00 | 0.00 | 0.00 | 18,154,799.00 | 0.00 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES** | | | | | | |
| **LIABILITIES** | | | | | | |
| Cash Overdraft | 2125 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Salaries and Benefits | 2110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payroll Deductions and Withholdings | 2170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Payable | 2120 | 0.00 | 0.00 | 0.00 | 85,391.00 | 0.00 |
| Sales Tax Payable | 2260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Current Notes Payable | 2250 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Interest Payable | 2210 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deposits Payable | 2220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Other Agencies | 2230 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Budgetary Funds | 2161 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Internal Funds | 2162 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Fiscal Agent | 2240 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension Liability | 2115 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Postemployment Benefits Liability | 2116 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Judgments Payable | 2130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Construction Contracts Payable | 2140 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Construction Contracts Payable - Retained Percentage | 2150 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Matured Bonds Payable | 2180 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Matured Interest Payable | 2190 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unearned Revenue | 2410 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unavailable Revenue | 2410 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Liabilities** | | 0.00 | 0.00 | 0.00 | 85,391.00 | 0.00 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | |
| Accumulated Increase in Fair Value of Hedging Derivatives | 2610 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Revenues | 2630 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Inflows of Resources** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **FUND BALANCES** | | | | | | |
| *Nonspendable:* | | | | | | |
| Inventory | 2711 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepaid Amounts | 2712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Permanent Fund Principal | 2713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Not in Spendable Form | 2719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Nonspendable Fund Balances* | 2710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Restricted for:* | | | | | | |
| Economic Stabilization | 2721 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Federal Required Carryover Programs | 2722 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| State Required Carryover Programs | 2723 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Local Sales Tax and Other Tax Levy | 2724 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | 2725 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Projects | 2726 | 0.00 | 0.00 | 0.00 | 18,069,408.00 | 0.00 |
| Restricted for | 2729 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Restricted for Internal Accounts | 2729 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Restricted Fund Balances* | 2720 | 0.00 | 0.00 | 0.00 | 18,069,408.00 | 0.00 |
| *Committed to:* | | | | | | |
| Economic Stabilization | 2731 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Contractual Agreements | 2732 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Committed for | 2739 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Committed for | 2739 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Committed Fund Balances* | 2730 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Assigned to:* | | | | | | |
| Special Revenue | 2741 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | 2742 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Projects | 2743 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Permanent Fund | 2744 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Assigned for | 2749 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Assigned for | 2749 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Assigned Fund Balances* | 2740 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Unassigned Fund Balances* | 2750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Fund Balances** | 2700 | 0.00 | 0.00 | 0.00 | 18,069,408.00 | 0.00 |
| **Total Liabilities, Deferred Inflows of Resources and Fund Balances** | | 0.00 | 0.00 | 0.00 | 18,154,799.00 | 0.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**BALANCE SHEET**
**GOVERNMENTAL FUNDS**
**June 30, 2023**

| | Account Number | Other Capital Projects 390 | ARRA Economic Stimulus Capital Projects 399 | Permanent Fund 000 | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|---|
| **ASSETS AND DEFERRED OUTFLOWS OF RESOURCES** | | | | | | |
| **ASSETS** | | | | | | |
| Cash and Cash Equivalents | 1110 | 8,132,568.00 | 0.00 | 0.00 | 25,834,105.00 | 49,807,154.00 |
| Investments | 1160 | 35,642,923.00 | 0.00 | 0.00 | 9,655,439.00 | 92,981,465.00 |
| Taxes Receivable, Net | 1120 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable, Net | 1131 | 0.00 | 0.00 | 0.00 | 7,639.00 | 132,051.00 |
| Interest Receivable on Investments | 1170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Other Agencies | 1220 | 2,848,675.00 | 0.00 | 0.00 | 116,806.00 | 6,804,630.00 |
| Due From Budgetary Funds | 1141 | 0.00 | 0.00 | 0.00 | 0.00 | 2,823,031.00 |
| Due From Insurer | 1180 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deposits Receivable | 1210 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Internal Funds | 1142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cash with Fiscal/Service Agents | 1114 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Inventory | 1150 | 0.00 | 0.00 | 0.00 | 46,474.00 | 1,151,277.00 |
| Prepaid Items | 1230 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Long-Term Investments | 1460 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Assets** | | 46,624,166.00 | 0.00 | 0.00 | 35,660,463.00 | 153,699,608.00 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | | |
| Accumulated Decrease in Fair Value of Hedging Derivatives | 1910 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Outflows of Resources** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Assets and Deferred Outflows of Resources** | | 46,624,166.00 | 0.00 | 0.00 | 35,660,463.00 | 153,699,608.00 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES** | | | | | | |
| **LIABILITIES** | | | | | | |
| Cash Overdraft | 2125 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Salaries and Benefits | 2110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payroll Deductions and Withholdings | 2170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Payable | 2120 | 489,490.00 | 0.00 | 0.00 | 60,694.00 | 2,194,586.00 |
| Sales Tax Payable | 2260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Current Notes Payable | 2250 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Interest Payable | 2210 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deposits Payable | 2220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Other Agencies | 2230 | 617,718.00 | 0.00 | 0.00 | 0.00 | 618,078.00 |
| Due to Budgetary Funds | 2161 | 0.00 | 0.00 | 0.00 | 0.00 | 2,823,031.00 |
| Due to Internal Funds | 2162 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Fiscal Agent | 2240 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension Liability | 2115 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Postemployment Benefits Liability | 2116 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Judgments Payable | 2130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Construction Contracts Payable | 2140 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Construction Contracts Payable - Retained Percentage | 2150 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Matured Bonds Payable | 2180 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Matured Interest Payable | 2190 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unearned Revenue | 2410 | 0.00 | 0.00 | 0.00 | 47,258.00 | 47,258.00 |
| Unavailable Revenue | 2410 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Liabilities** | | 1,107,208.00 | 0.00 | 0.00 | 107,952.00 | 5,682,953.00 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | |
| Accumulated Increase in Fair Value of Hedging Derivatives | 2610 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Revenues | 2630 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Inflows of Resources** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **FUND BALANCES** | | | | | | |
| *Nonspendable:* | | | | | | |
| Inventory | 2711 | 0.00 | 0.00 | 0.00 | 46,474.00 | 1,151,277.00 |
| Prepaid Amounts | 2712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Permanent Fund Principal | 2713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Not in Spendable Form | 2719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Nonspendable Fund Balances* | 2710 | 0.00 | 0.00 | 0.00 | 46,474.00 | 1,151,277.00 |
| *Restricted for:* | | | | | | |
| Economic Stabilization | 2721 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Federal Required Carryover Programs | 2722 | 0.00 | 0.00 | 0.00 | 0.00 | 5,421,445.00 |
| State Required Carryover Programs | 2723 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Local Sales Tax and Other Tax Levy | 2724 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | 2725 | 0.00 | 0.00 | 0.00 | 8,948,882.00 | 8,948,882.00 |
| Capital Projects | 2726 | 45,516,958.00 | 0.00 | 0.00 | 12,618,428.00 | 76,204,794.00 |
| Restricted for | 2729 | 0.00 | 0.00 | 0.00 | 11,592,173.00 | 11,592,173.00 |
| Restricted for Internal Accounts | 2729 | 0.00 | 0.00 | 0.00 | 2,346,554.00 | 2,346,554.00 |
| *Total Restricted Fund Balances* | 2720 | 45,516,958.00 | 0.00 | 0.00 | 35,506,037.00 | 104,513,848.00 |
| *Committed to:* | | | | | | |
| Economic Stabilization | 2731 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Contractual Agreements | 2732 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Committed for | 2739 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Committed for | 2739 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Committed Fund Balances* | 2730 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Assigned to:* | | | | | | |
| Special Revenue | 2741 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | 2742 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Projects | 2743 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Permanent Fund | 2744 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Assigned for | 2749 | 0.00 | 0.00 | 0.00 | 0.00 | 17,618,247.00 |
| Assigned for | 2749 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Assigned Fund Balances* | 2740 | 0.00 | 0.00 | 0.00 | 0.00 | 17,618,247.00 |
| *Total Unassigned Fund Balances* | 2750 | 0.00 | 0.00 | 0.00 | 0.00 | 24,733,283.00 |
| **Total Fund Balances** | 2700 | 45,516,958.00 | 0.00 | 0.00 | 35,552,511.00 | 148,016,655.00 |
| **Total Liabilities, Deferred Inflows of Resources and Fund Balances** | | 46,624,166.00 | 0.00 | 0.00 | 35,660,463.00 | 153,699,608.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**
**TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION**
**For the Fiscal Year Ended June 30, 2023**

| | | | |
|---|---|---|---|
| **Total Fund Balances - Governmental Funds** | | | $ 148,016,655 |
| Amounts reported for governmental activities in the statement of net assets 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: | | | |
| Non-Depreciable Capital Assets | $ 36,894,166 | | |
| Depreciable Capital Assets, Net | 378,605,226 | | 415,499,392 |
| Capital credits to be received in future years are not available to liquidate liabilities in governmental funds, but are accrued in the government-wide statements. | | | 5,260,256 |
| Deferred outflows/inflows of resources for pensions are not available in the current period and, therefore, are not reported in the governmental funds. At fiscal year-end, these are the deferred outflows/inflows of resources for pensions: | | | |
| Deferred Outflows of Resources | 46,974,900 | | |
| Deferred Inflows of Resources | (6,903,822) | | 40,071,078 |
| Deferred outflows/inflows of resources for OPEB are not available in the current period and, therefore, are not reported in the governmental funds. At fiscal year-end, these are the deferred outflows/inflows of resources for OPEB: | | | |
| Deferred Outflows of Resources | 1,922,320 | | |
| Deferred Inflows of Resources | (8,603,660) | | (6,681,340) |
| Bond Insurance for 2016 COPS Refunding Debt | | | 320,689 |
| Gain on Refunding of the 2005 COPS | | | (502,934) |
| 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: | | | |
| Bonds Payable | (9,065,308) | | |
| Certificates of Participation Payable | (89,699,838) | | |
| Other Postemployment Benefits Payable | (8,162,559) | | |
| Net Pension Liability | (137,717,711) | | |
| Compensated Absences Payable | (17,829,897) | | (262,475,313) |
| **Total Net Position - Governmental Activities** | | | $ 339,508,483 |

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**
**For the Fiscal Year Ended June 30, 2023**

| | Account Number | General 100 | Food Services 410 | Other Federal Programs 420 | Federal Education Stabilization Fund 440 | Miscellaneous Special Revenue 490 |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| Federal Direct | 3100 | 290,309.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Federal Through State and Local | 3200 | 777,957.00 | 0.00 | 15,098,972.00 | 26,204,148.00 | 0.00 |
| State Sources | 3300 | 131,489,125.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Local Sources:* | | | | | | |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 | 77,205,187.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service | 3412, 3421, 3423 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects | 3413, 3421, 3423 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Local Sales Taxes | 3418, 3419 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for Service - Food Service | 345X | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Impact Fees | 3496 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Local Revenue | | 5,421,970.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Local Sources | 3400 | 82,627,157.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Revenues** | | 215,184,548.00 | 0.00 | 15,098,972.00 | 26,204,148.00 | 0.00 |
| **EXPENDITURES** | | | | | | |
| *Current:* | | | | | | |
| Instruction | 5000 | 125,371,761.00 | 0.00 | 7,556,715.00 | 14,538,321.00 | 0.00 |
| Student Support Services | 6100 | 9,754,824.00 | 0.00 | 2,371,012.00 | 538,133.00 | 0.00 |
| Instructional Media Services | 6200 | 1,954,338.00 | 0.00 | 7,475.00 | 18,200.00 | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 3,440,303.00 | 0.00 | 3,005,532.00 | 1,918,489.00 | 0.00 |
| Instructional Staff Training Services | 6400 | 688,784.00 | 0.00 | 1,316,350.00 | 48,270.00 | 0.00 |
| Instruction-Related Technology | 6500 | 718,140.00 | 0.00 | 139,113.00 | 0.00 | 0.00 |
| Board | 7100 | 724,502.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| General Administration | 7200 | 2,392,838.00 | 0.00 | 447,461.00 | 81,730.00 | 0.00 |
| School Administration | 7300 | 14,620,112.00 | 0.00 | 47,500.00 | 104,566.00 | 0.00 |
| Facilities Acquisition and Construction | 7410 | 1,034,213.00 | 0.00 | 0.00 | 30,146.00 | 0.00 |
| Fiscal Services | 7500 | 937,720.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Food Services | 7600 | 314,683.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Central Services | 7700 | 4,579,576.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Student Transportation Services | 7800 | 9,795,068.00 | 0.00 | 31,030.00 | 375,234.00 | 0.00 |
| Operation of Plant | 7900 | 21,536,787.00 | 0.00 | 0.00 | 7,572.00 | 0.00 |
| Maintenance of Plant | 8100 | 6,926,985.00 | 0.00 | 337.00 | 1,847,248.00 | 0.00 |
| Administrative Technology Services | 8200 | 3,109,443.00 | 0.00 | 0.00 | 20,127.00 | 0.00 |
| Community Services | 9100 | 18,844.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Debt Service: (Function 9200)* | | | | | | |
| Redemption of Principal | 710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest | 720 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Dues and Fees | 730 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Debt Service | 791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Capital Outlay:* | | | | | | |
| Facilities Acquisition and Construction | 7420 | 8,724,978.00 | 0.00 | 176,447.00 | 6,676,112.00 | 0.00 |
| Charter School Local Capital Improvement | 7430 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Charter School Capital Outlay Sales Tax | 7440 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Capital Outlay | 9300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Expenditures** | | 216,643,899.00 | 0.00 | 15,098,972.00 | 26,204,148.00 | 0.00 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | | (1,459,351.00) | 0.00 | 0.00 | 0.00 | 0.00 |
| **OTHER FINANCING SOURCES (USES)** | | | | | | |
| Issuance of Bonds | 3710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Sale of Bonds | 3791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Sale of Bonds | 891 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Lease-Purchase Agreements | 3793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Lease-Purchase Agreements | 893 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Loans | 3720 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sale of Capital Assets | 3730 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Loss Recoveries | 3740 | 48,913.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds from Special Facility Construction Account | 3770 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Face Value of Refunding Bonds | 3715 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Refunding Bonds | 3792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Refunding Bonds | 892 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Refunding Lease-Purchase Agreements | 3755 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Refunding Lease-Purchase Agreements | 3794 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Refunding Lease-Purchase Agreements | 894 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payments to Refunding Escrow Agent (Function 9299) | 760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers In | 3600 | 9,088,203.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers Out | 9700 | (1,285,591.00) | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Other Financing Sources (Uses)** | | 7,851,525.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SPECIAL ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EXTRAORDINARY ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Net Change in Fund Balances** | | 6,392,174.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Balances, July 1, 2022 | 2800 | 42,485,604.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Adjustments to Fund Balances | 2891 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Balances, June 30, 2023 | 2700 | 48,877,778.00 | 0.00 | 0.00 | 0.00 | 0.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**
**For the Fiscal Year Ended June 30, 2023**

| | Account Number | SBE/COBI Bonds 210 | Special Act Bonds 220 | Sections 1011.14 & 1011.15, F.S., Loans 230 | Motor Vehicle Revenue Bonds 240 | District Bonds 250 |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| Federal Direct | 3100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Federal Through State and Local | 3200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| State Sources | 3300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Local Sources:* | | | | | | |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service | 3412, 3421, 3423 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects | 3413, 3421, 3423 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Local Sales Taxes | 3418, 3419 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for Service - Food Service | 345X | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Impact Fees | 3496 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Local Revenue | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Local Sources | 3400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Revenues** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **EXPENDITURES** | | | | | | |
| *Current:* | | | | | | |
| Instruction | 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Student Support Services | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Media Services | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Staff Training Services | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instruction-Related Technology | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Board | 7100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| General Administration | 7200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| School Administration | 7300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Facilities Acquisition and Construction | 7410 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fiscal Services | 7500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Food Services | 7600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Central Services | 7700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Student Transportation Services | 7800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Operation of Plant | 7900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Maintenance of Plant | 8100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Administrative Technology Services | 8200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Community Services | 9100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Debt Service: (Function 9200)* | | | | | | |
| Redemption of Principal | 710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest | 720 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Dues and Fees | 730 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Debt Service | 791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Capital Outlay:* | | | | | | |
| Facilities Acquisition and Construction | 7420 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Charter School Local Capital Improvement | 7430 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Charter School Capital Outlay Sales Tax | 7440 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Capital Outlay | 9300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Expenditures** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **OTHER FINANCING SOURCES (USES)** | | | | | | |
| Issuance of Bonds | 3710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Sale of Bonds | 3791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Sale of Bonds | 891 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Lease-Purchase Agreements | 3793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Lease-Purchase Agreements | 893 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Loans | 3720 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sale of Capital Assets | 3730 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Loss Recoveries | 3740 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds from Special Facility Construction Account | 3770 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Face Value of Refunding Bonds | 3715 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Refunding Bonds | 3792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Refunding Bonds | 892 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Refunding Lease-Purchase Agreements | 3755 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Refunding Lease-Purchase Agreements | 3794 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Refunding Lease-Purchase Agreements | 894 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payments to Refunding Escrow Agent (Function 9299) | 760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers In | 3600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers Out | 9700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Other Financing Sources (Uses)** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SPECIAL ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EXTRAORDINARY ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Net Change in Fund Balances** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Balances, July 1, 2022 | 2800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Adjustments to Fund Balances | 2891 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Balances, June 30, 2023 | 2700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**
**For the Fiscal Year Ended June 30, 2023**

| | Account Number | Other Debt Service 290 | ARRA Economic Stimulus Debt Service 299 | Capital Outlay Bond Issues (COBI) 310 | Special Act Bonds 320 | Sections 1011.14 & 1011.15, F.S., Loans 330 |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| Federal Direct | 3100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Federal Through State and Local | 3200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| State Sources | 3300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Local Sources:* | | | | | | |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service | 3412, 3421, 3423 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects | 3413, 3421, 3423 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Local Sales Taxes | 3418, 3419 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for Service - Food Service | 345X | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Impact Fees | 3496 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Local Revenue | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Local Sources | 3400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Revenues** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **EXPENDITURES** | | | | | | |
| *Current:* | | | | | | |
| Instruction | 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Student Support Services | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Media Services | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Staff Training Services | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instruction-Related Technology | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Board | 7100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| General Administration | 7200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| School Administration | 7300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Facilities Acquisition and Construction | 7410 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fiscal Services | 7500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Food Services | 7600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Central Services | 7700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Student Transportation Services | 7800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Operation of Plant | 7900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Maintenance of Plant | 8100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Administrative Technology Services | 8200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Community Services | 9100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Debt Service: (Function 9200)* | | | | | | |
| Redemption of Principal | 710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest | 720 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Dues and Fees | 730 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Debt Service | 791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Capital Outlay:* | | | | | | |
| Facilities Acquisition and Construction | 7420 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Charter School Local Capital Improvement | 7430 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Charter School Capital Outlay Sales Tax | 7440 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Capital Outlay | 9300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Expenditures** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **OTHER FINANCING SOURCES (USES)** | | | | | | |
| Issuance of Bonds | 3710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Sale of Bonds | 3791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Sale of Bonds | 891 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Lease-Purchase Agreements | 3793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Lease-Purchase Agreements | 893 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Loans | 3720 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sale of Capital Assets | 3730 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Loss Recoveries | 3740 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds from Special Facility Construction Account | 3770 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Face Value of Refunding Bonds | 3715 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Refunding Bonds | 3792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Refunding Bonds | 892 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Refunding Lease-Purchase Agreements | 3755 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Refunding Lease-Purchase Agreements | 3794 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Refunding Lease-Purchase Agreements | 894 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payments to Refunding Escrow Agent (Function 9299) | 760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers In | 3600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers Out | 9700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Other Financing Sources (Uses)** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SPECIAL ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EXTRAORDINARY ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Net Change in Fund Balances** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Balances, July 1, 2022 | 2800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Adjustments to Fund Balances | 2891 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Balances, June 30, 2023 | 2700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**
**For the Fiscal Year Ended June 30, 2023**

| | Account Number | Public Education Capital Outlay (PECO) 340 | District Bonds 350 | Capital Outlay and Debt Service 360 | Nonvoted Capital Improvement Fund 370 | Voted Capital Improvement Fund 380 |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| Federal Direct | 3100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Federal Through State and Local | 3200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| State Sources | 3300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Local Sources:* | | | | | | |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service | 3412, 3421, 3423 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects | 3413, 3421, 3423 | 0.00 | 0.00 | 0.00 | 23,083,928.00 | 0.00 |
| Local Sales Taxes | 3418, 3419 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for Service - Food Service | 345X | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Impact Fees | 3496 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Local Revenue | | 0.00 | 0.00 | 0.00 | 547,268.00 | 0.00 |
| Total Local Sources | 3400 | 0.00 | 0.00 | 0.00 | 23,631,196.00 | 0.00 |
| **Total Revenues** | | 0.00 | 0.00 | 0.00 | 23,631,196.00 | 0.00 |
| **EXPENDITURES** | | | | | | |
| *Current:* | | | | | | |
| Instruction | 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Student Support Services | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Media Services | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Staff Training Services | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instruction-Related Technology | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Board | 7100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| General Administration | 7200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| School Administration | 7300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Facilities Acquisition and Construction | 7410 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fiscal Services | 7500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Food Services | 7600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Central Services | 7700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Student Transportation Services | 7800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Operation of Plant | 7900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Maintenance of Plant | 8100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Administrative Technology Services | 8200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Community Services | 9100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Debt Service: (Function 9200)* | | | | | | |
| Redemption of Principal | 710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest | 720 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Dues and Fees | 730 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Debt Service | 791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Capital Outlay:* | | | | | | |
| Facilities Acquisition and Construction | 7420 | 0.00 | 0.00 | 0.00 | 5,926,533.00 | 0.00 |
| Charter School Local Capital Improvement | 7430 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Charter School Capital Outlay Sales Tax | 7440 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Capital Outlay | 9300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Expenditures** | | 0.00 | 0.00 | 0.00 | 5,926,533.00 | 0.00 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | | 0.00 | 0.00 | 0.00 | 17,704,663.00 | 0.00 |
| **OTHER FINANCING SOURCES (USES)** | | | | | | |
| Issuance of Bonds | 3710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Sale of Bonds | 3791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Sale of Bonds | 891 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Lease-Purchase Agreements | 3793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Lease-Purchase Agreements | 893 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Loans | 3720 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sale of Capital Assets | 3730 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Loss Recoveries | 3740 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds from Special Facility Construction Account | 3770 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Face Value of Refunding Bonds | 3715 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Refunding Bonds | 3792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Refunding Bonds | 892 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Refunding Lease-Purchase Agreements | 3755 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Refunding Lease-Purchase Agreements | 3794 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Refunding Lease-Purchase Agreements | 894 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payments to Refunding Escrow Agent (Function 9299) | 760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers In | 3600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers Out | 9700 | 0.00 | 0.00 | 0.00 | (12,726,426.00) | 0.00 |
| **Total Other Financing Sources (Uses)** | | 0.00 | 0.00 | 0.00 | (12,726,426.00) | 0.00 |
| SPECIAL ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EXTRAORDINARY ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Net Change in Fund Balances** | | 0.00 | 0.00 | 0.00 | 4,978,237.00 | 0.00 |
| Fund Balances, July 1, 2022 | 2800 | 0.00 | 0.00 | 0.00 | 13,091,171.00 | 0.00 |
| Adjustments to Fund Balances | 2891 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Balances, June 30, 2023 | 2700 | 0.00 | 0.00 | 0.00 | 18,069,408.00 | 0.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**
**For the Fiscal Year Ended June 30, 2023**

| | Account Number | Other Capital Projects 390 | ARRA Economic Stimulus Capital Projects 399 | Permanent Funds 000 | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| Federal Direct | 3100 | 0.00 | 0.00 | 0.00 | 0.00 | 290,309.00 |
| Federal Through State and Local | 3200 | 62,319.00 | 0.00 | 0.00 | 17,195,304.00 | 59,338,700.00 |
| State Sources | 3300 | 0.00 | 0.00 | 0.00 | 9,977,959.00 | 141,467,084.00 |
| *Local Sources:* | | | | | | |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 | 0.00 | 0.00 | 0.00 | 0.00 | 77,205,187.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service | 3412, 3421, 3423 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects | 3413, 3421, 3423 | 0.00 | 0.00 | 0.00 | 0.00 | 23,083,928.00 |
| Local Sales Taxes | 3418, 3419 | 19,150,406.00 | 0.00 | 0.00 | 0.00 | 19,150,406.00 |
| Charges for Service - Food Service | 345X | 0.00 | 0.00 | 0.00 | 517,798.00 | 517,798.00 |
| Impact Fees | 3496 | 5,553,709.00 | 0.00 | 0.00 | 0.00 | 5,553,709.00 |
| Other Local Revenue | | 1,196,627.00 | 0.00 | 0.00 | 5,929,510.00 | 13,095,375.00 |
| Total Local Sources | 3400 | 25,900,742.00 | 0.00 | 0.00 | 6,447,308.00 | 138,606,403.00 |
| **Total Revenues** | | 25,963,061.00 | 0.00 | 0.00 | 33,620,571.00 | 339,702,496.00 |
| **EXPENDITURES** | | | | | | |
| *Current:* | | | | | | |
| Instruction | 5000 | 0.00 | 0.00 | 0.00 | 5,593,985.00 | 153,060,782.00 |
| Student Support Services | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 12,663,969.00 |
| Instructional Media Services | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 1,980,013.00 |
| Instruction and Curriculum Development Services | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 8,364,324.00 |
| Instructional Staff Training Services | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 2,053,404.00 |
| Instruction-Related Technology | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 857,253.00 |
| Board | 7100 | 0.00 | 0.00 | 0.00 | 0.00 | 724,502.00 |
| General Administration | 7200 | 0.00 | 0.00 | 0.00 | 0.00 | 2,922,029.00 |
| School Administration | 7300 | 0.00 | 0.00 | 0.00 | 0.00 | 14,772,178.00 |
| Facilities Acquisition and Construction | 7410 | 0.00 | 0.00 | 0.00 | 0.00 | 1,064,359.00 |
| Fiscal Services | 7500 | 0.00 | 0.00 | 0.00 | 0.00 | 937,720.00 |
| Food Services | 7600 | 0.00 | 0.00 | 0.00 | 14,580,380.00 | 14,895,063.00 |
| Central Services | 7700 | 0.00 | 0.00 | 0.00 | 0.00 | 4,579,576.00 |
| Student Transportation Services | 7800 | 0.00 | 0.00 | 0.00 | 0.00 | 10,201,332.00 |
| Operation of Plant | 7900 | 0.00 | 0.00 | 0.00 | 0.00 | 21,544,359.00 |
| Maintenance of Plant | 8100 | 0.00 | 0.00 | 0.00 | 0.00 | 8,774,570.00 |
| Administrative Technology Services | 8200 | 0.00 | 0.00 | 0.00 | 0.00 | 3,129,570.00 |
| Community Services | 9100 | 0.00 | 0.00 | 0.00 | 0.00 | 18,844.00 |
| *Debt Service: (Function 9200)* | | | | | | |
| Redemption of Principal | 710 | 0.00 | 0.00 | 0.00 | 6,166,953.00 | 6,166,953.00 |
| Interest | 720 | 0.00 | 0.00 | 0.00 | 3,754,757.00 | 3,754,757.00 |
| Dues and Fees | 730 | 0.00 | 0.00 | 0.00 | 11,271.00 | 11,271.00 |
| Other Debt Service | 791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Capital Outlay:* | | | | | | |
| Facilities Acquisition and Construction | 7420 | 18,174,391.00 | 0.00 | 0.00 | 396,920.00 | 40,075,381.00 |
| Charter School Local Capital Improvement | 7430 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Charter School Capital Outlay Sales Tax | 7440 | 2,000.00 | 0.00 | 0.00 | 0.00 | 2,000.00 |
| Other Capital Outlay | 9300 | 0.00 | 0.00 | 0.00 | 734,204.00 | 734,204.00 |
| **Total Expenditures** | | 18,176,391.00 | 0.00 | 0.00 | 31,238,470.00 | 313,288,413.00 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | | 7,786,670.00 | 0.00 | 0.00 | 2,382,101.00 | 26,414,083.00 |
| **OTHER FINANCING SOURCES (USES)** | | | | | | |
| Issuance of Bonds | 3710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Sale of Bonds | 3791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Sale of Bonds | 891 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Lease-Purchase Agreements | 3793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Lease-Purchase Agreements | 893 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Loans | 3720 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sale of Capital Assets | 3730 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Loss Recoveries | 3740 | 0.00 | 0.00 | 0.00 | 0.00 | 48,913.00 |
| Proceeds of Forward Supply Contract | 3760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds from Special Facility Construction Account | 3770 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Face Value of Refunding Bonds | 3715 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Refunding Bonds | 3792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Refunding Bonds | 892 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Refunding Lease-Purchase Agreements | 3755 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Refunding Lease-Purchase Agreements | 3794 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Refunding Lease-Purchase Agreements | 894 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payments to Refunding Escrow Agent (Function 9299) | 760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers In | 3600 | 0.00 | 0.00 | 0.00 | 9,531,168.00 | 18,619,371.00 |
| Transfers Out | 9700 | 0.00 | 0.00 | 0.00 | (4,607,353.00) | (18,619,370.00) |
| **Total Other Financing Sources (Uses)** | | 0.00 | 0.00 | 0.00 | 4,923,815.00 | 48,914.00 |
| SPECIAL ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EXTRAORDINARY ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Net Change in Fund Balances** | | 7,786,670.00 | 0.00 | 0.00 | 7,305,916.00 | 26,462,997.00 |
| Fund Balances, July 1, 2022 | 2800 | 37,730,288.00 | 0.00 | 0.00 | 28,246,595.00 | 121,553,658.00 |
| Adjustments to Fund Balances | 2891 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Balances, June 30, 2023 | 2700 | 45,516,958.00 | 0.00 | 0.00 | 35,552,511.00 | 148,016,655.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**
**For the Fiscal Year Ended June 30, 2023**

| | | | |
|---|---|---|---|
| **Net Change in Fund Balances - Governmental Funds** | | | $ 26,462,997 |
| 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 expense. This is the amount of depreciation expense in excess of capital outlays in the current period: | | | |
| Capital Outlay - Facilities and Construction - Governmental Funds | $ | 19,634,330 | |
| Capital Outlay - Other Capital Outlay - Governmental Funds | | 20,221,868 | |
| (Less Depreciation Expense) | | (16,722,012) | 23,134,186 |
| Long-term debt proceeds provide current financial resources to the governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. This is the amount by which repayments exceeded proceeds in the current period: | | | |
| Debt Repayments | | | 6,166,953 |
| Proceeds from Issuance of Debt | | | - |
| Premiums are reported in the governmental funds in the year debt is issued, but are capitalized and amortized over the life of the debt in the statement of activities. | | | |
| Unamortized Premium: | | | |
| Prior Year | | 8,488,419 | |
| (Less Current Year) | | (7,874,814) | 613,605 |
| Bond Insurance for the 2016 COPS Refunding Debt Amortization: | | | |
| Prior Year | | (345,358) | |
| (Less Current Year) | | 320,689 | (24,669) |
| Gain on Refunding of the 2005 COPS - Amortization: | | | |
| Prior Year | | 541,622 | |
| (Less Current Year) | | (502,934) | 38,688 |
| The net decrease in net pension liability and deferred outflows and inflows **is reported in the statement of activities but not in the fund statements.** | | | (3,452,975) |
| Capital credits to be received in future years are accrued in the government-wide statements, but the credits do not provide current financial resources and are not recognized in the governmental funds: | | | |
| Current Year Accruals | | 5,260,256 | |
| (Less Prior Year Accruals) | | (5,054,676) | |
| Net Increase in Capital Credits Receivable | | | 205,580 |
| In the statement of activities, the cost of compensated absences is measured by the amounts earned during the year, while in the governmental funds expenditures are recognized based on the amounts actually paid for compensated absences. This is the net amount of compensated absences used in excess of the amount earned in the current period. | | | (537,649) |
| Other postemployment benefits costs are recorded in the governmental funds under the pay-as-you-go method, but under the full accrual method in the government-wide statements. This is the net increase in the other postemployment benefits liability, deferred inflows and outflows for the current period. | | | 1,025,330 |
| Change in Net Position - Governmental Activities | | | $ 53,632,046 |

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**STATEMENT OF NET POSITION**
**PROPRIETARY FUNDS**
**June 30, 2023**

| | Account Number | Business-Type Activities - Enterprise Funds | | | | | | | | | Governmental Activities - Internal Service Funds |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Self-Insurance Consortium 911 | Self-Insurance Consortium 912 | Self-Insurance Consortium 913 | Self-Insurance Consortium 914 | ARRA Consortium 915 | Other 921 | Other 922 | Other Enterprise Funds | Totals | |
| **ASSETS** | | | | | | | | | | | |
| Current assets: | | | | | | | | | | | |
| Cash and Cash Equivalents | 1110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Investments | 1160 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable, Net | 1131 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest Receivable on Investments | 1170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Other Agencies | 1220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Insurer | 1180 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Budgetary Funds | 1141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deposits Receivable | 1210 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cash with Fiscal/Service Agents | 1114 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Inventory | 1150 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepaid Items | 1230 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total current assets | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Noncurrent assets: | | | | | | | | | | | |
| Section 1011.13, F.S., Loan Proceeds | 1420 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Leases Receivable | 1425 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Long-Term Investments | 1460 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepaid Insurance Costs | 1430 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Postemployment Benefits Asset | 1410 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension Asset | 1415 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Capital Assets:* | | | | | | | | | | | |
| Land | 1310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Land Improvements - Nondepreciable | 1315 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Construction in Progress | 1360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Nondepreciable Capital Assets | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Improvements Other Than Buildings | 1320 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Depreciation | 1329 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Buildings and Fixed Equipment | 1330 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Depreciation | 1339 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Furniture, Fixtures and Equipment | 1340 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Depreciation | 1349 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Motor Vehicles | 1350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Depreciation | 1359 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Property Under Leases and SBITA | 1370 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Amortization | 1379 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Computer Software | 1382 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Amortization | 1389 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Depreciable Capital Assets, Net | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Capital Assets* | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total noncurrent assets | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Assets** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | | | | | | | |
| Accumulated Decrease in Fair Value of Hedging Derivatives | 1910 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Carrying Amount of Debt Refunding | 1920 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension | 1940 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Postemployment Benefits | 1950 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Asset Retirement Obligation | 1960 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Outflows of Resources** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **LIABILITIES** | | | | | | | | | | | |
| Current liabilities: | | | | | | | | | | | |
| Cash Overdraft | 2125 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Salaries and Benefits | 2110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payroll Deductions and Withholdings | 2170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Payable | 2120 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sales Tax Payable | 2260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Interest Payable | 2210 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deposits Payable | 2220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Other Agencies | 2230 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Budgetary Funds | 2161 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension Liability | 2115 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Postemployment Benefits Liability | 2116 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Judgments Payable | 2130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Estimated Unpaid Claims - Self-Insurance Program | 2271 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Estimated Liability for Claims Adjustment | 2272 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total current liabilities | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Long-term liabilities: | | | | | | | | | | | |
| Unearned Revenues | 2410 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Obligations Under Leases and SBITA | 2315 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Liability for Compensated Absences | 2330 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Estimated Liability for Long-Term Claims | 2350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Other Postemployment Benefits Obligation | 2360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Pension Liability | 2365 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Long-Term Liabilities | 2380 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total long-term-liabilities | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Liabilities** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | | | | | | |
| Accumulated Increase in Fair Value of Hedging Derivatives | 2610 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deficit Net Carrying Amount of Debt Refunding | 2620 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Revenues | 2630 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension | 2640 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Postemployment Benefits | 2650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Inflows of Resources** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **NET POSITION** | | | | | | | | | | | |
| Net Investment in Capital Assets | 2770 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Restricted for | 2780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unrestricted | 2790 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Net Position** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION**
**PROPRIETARY FUNDS**
**For the Fiscal Year Ended June 30, 2023**

| | Account Number | Business-Type Activities - Enterprise Funds | | | | | | | | | Governmental Activities - Internal Service Funds |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Self-Insurance Consortium 911 | Self-Insurance Consortium 912 | Self-Insurance Consortium 913 | Self-Insurance Consortium 914 | ARRA Consortium 915 | Other 921 | Other 922 | Other Enterprise Funds | Totals | |
| **OPERATING REVENUES** | | | | | | | | | | | |
| Charges for Services | 3481 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for Sales | 3482 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium Revenue | 3484 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Operating Revenues | 3489 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Operating Revenues** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **OPERATING EXPENSES** | | | | | | | | | | | |
| Salaries | 100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Employee Benefits | 200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Purchased Services | 300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Energy Services | 400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Materials and Supplies | 500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Outlay | 600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other | 700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Depreciation and Amortization Expense | 780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Operating Expenses** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Operating Income (Loss)** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | | | |
| Investment Income | 3430 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Gifts, Grants and Bequests | 3440 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Miscellaneous Local Sources | 3495 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Loss Recoveries | 3740 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Gain on Disposition of Assets | 3780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest | 720 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Miscellaneous | 790 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Loss on Disposition of Assets | 810 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Nonoperating Revenues (Expenses)** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Income (Loss) Before Operating Transfers** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers In | 3600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers Out | 9700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SPECIAL ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EXTRAORDINARY ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Change In Net Position** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Position, July 1, 2022 | 2880 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Adjustments to Net Position | 2896 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Position, June 30, 2023 | 2780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**STATEMENT OF CASH FLOWS**
**PROPRIETARY FUNDS**
**For the Fiscal Year Ended June 30, 2023**

| | Business-Type Activities - Enterprise Funds | | | | | | | | | Governmental Activities - Internal Service Funds |
|---|---|---|---|---|---|---|---|---|---|---|
| | Self-Insurance Consortium 911 | Self-Insurance Consortium 912 | Self-Insurance Consortium 913 | Self-Insurance Consortium 914 | ARRA Consortium 915 | Other 921 | Other 922 | Other Enterprise Funds | Totals | |
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | | | | | | | | | |
| Receipts from customers and users | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Receipts from interfund services provided | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payments to suppliers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payments to employees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payments for interfund services used | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other receipts (payments) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Net cash provided (used) by operating activities** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES** | | | | | | | | | | |
| Subsidies from operating grants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers from other funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers to other funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Net cash provided (used) by noncapital financing activities** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES** | | | | | | | | | | |
| Proceeds from capital debt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital contributions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds from disposition of capital assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Acquisition and construction of capital assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Principal paid on capital debt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest paid on capital debt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Net cash provided (used) by capital and related financing activities** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | | | | | |
| Proceeds from sales and maturities of investments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest and dividends received | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Purchase of investments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Net cash provided (used) by investing activities** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Net increase (decrease) in cash and cash equivalents** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cash and cash equivalents - July 1, 2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cash and cash equivalents - June 30, 2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Reconciliation of operating income (loss) to net cash provided (used) by operating activities:** | | | | | | | | | | |
| Operating income (loss) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:* | | | | | | | | | | |
| Depreciation/Amortization expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Commodities used from USDA program | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Change in assets and liabilities:* | | | | | | | | | | |
| (Increase) decrease in accounts receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (Increase) decrease in interest receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (Increase) decrease in due from insurer | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (Increase) decrease in deposits receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (Increase) decrease in due from other funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (Increase) decrease in due from other agencies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (Increase) decrease in inventory | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (Increase) decrease in prepaid items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (Increase) decrease in pension | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in salaries and benefits payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in payroll tax liabilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in accounts payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in cash overdraft | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in judgments payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in sales tax payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in accrued interest payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in deposits payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in due to other funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in due to other agencies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in unearned revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in pension | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in other postemployment benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in estimated unpaid claims - Self-Insurance Prog. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in estimated liability for claims adjustment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total adjustments** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Net cash provided (used) by operating activities** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Noncash investing, capital and financing activities:** | | | | | | | | | | |
| Borrowing under capital lease | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Contributions of capital assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Purchase of equipment on account | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital asset trade-ins | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Increase/(Decrease) in the fair value of investments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Commodities received through USDA program | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF HERNANDO COUNTY
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
**June 30, 2023**

| | Account Number | Total Investment Trust Funds 84X | Total Private-Purpose Trust Funds 85X | Total Pension Trust Funds 87X | Total Custodial Funds 89X |
|---|---|---|---|---|---|
| **ASSETS** | | | | | |
| Cash and Cash Equivalents | 1110 | 0.00 | 0.00 | 0.00 | 0.00 |
| Investments | 1160 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable, Net | 1131 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension Contributions Receivable | 1132 | | | 0.00 | |
| Interest Receivable on Investments | 1170 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Budgetary Funds | 1141 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Other Agencies | 1220 | 0.00 | 0.00 | 0.00 | 0.00 |
| Inventory | 1150 | | | | 0.00 |
| **Total Assets** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| Accumulated Decrease in Fair Value of Hedging Derivatives | 1910 | 0.00 | 0.00 | 0.00 | |
| Pension | 1940 | | | 0.00 | |
| Other Postemployment Benefits | 1950 | 0.00 | 0.00 | 0.00 | |
| **Total Deferred Outflows of Resources** | | 0.00 | 0.00 | 0.00 | |
| **LIABILITIES** | | | | | |
| Cash Overdraft | 2125 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Salaries and Benefits | 2110 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payroll Deductions and Withholdings | 2170 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Payable | 2120 | 0.00 | 0.00 | 0.00 | 0.00 |
| Internal Accounts Payable | 2290 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Other Agencies | 2230 | 0.00 | 0.00 | 0.00 | |
| Due to Budgetary Funds | 2161 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Liabilities** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | |
| Accumulated Increase in Fair Value of Hedging Derivatives | 2610 | 0.00 | 0.00 | 0.00 | |
| Pension | 2640 | | | 0.00 | |
| Other Postemployment Benefits | 2650 | 0.00 | 0.00 | 0.00 | |
| **Total Deferred Inflows of Resources** | | 0.00 | 0.00 | 0.00 | |
| **NET POSITION** | | | | | |
| **Restricted for:** | | | | | |
| Pensions | 2785 | 0.00 | 0.00 | 0.00 | 0.00 |
| Postemployment benefits other than pensions | 2785 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other purposes | 2785 | 0.00 | 0.00 | 0.00 | 0.00 |
| Individuals, organizations and other governments | 2785 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Net Position** | | 0.00 | 0.00 | 0.00 | 0.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**
**FIDUCIARY FUNDS**
**For the Fiscal Year Ended June 30, 2023**

| | Account Number | Total Investment Trust Funds 84X | Total Private-Purpose Trust Funds 85X | Total Pension Trust Funds 87X | Total Custodial Funds 89X |
|---|---|---|---|---|---|
| **ADDITIONS** | | | | | |
| Miscellaneous | 3495 | | | | 0.00 |
| *Contributions:* | | | | | |
| Employer | | 0.00 | 0.00 | 0.00 | 0.00 |
| Plan Members | | 0.00 | 0.00 | 0.00 | 0.00 |
| Gifts, Grants and Bequests | 3440 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Contributions | | 0.00 | 0.00 | 0.00 | 0.00 |
| *Investment Income:* | | | | | |
| Interest on Investments | 3431 | 0.00 | 0.00 | 0.00 | 0.00 |
| Gain on Sale of Investments | 3432 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Increase (Decrease) in the Fair Value of Investments | 3433 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Investment Income | | 0.00 | 0.00 | 0.00 | 0.00 |
| Less Investment Expense | | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Investment Income | | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Additions** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **DEDUCTIONS** | | | | | |
| Salaries | 100 | 0.00 | 0.00 | 0.00 | 0.00 |
| Employee Benefits | 200 | 0.00 | 0.00 | 0.00 | 0.00 |
| Purchased Services | 300 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other | 700 | 0.00 | 0.00 | 0.00 | 0.00 |
| Refunds of Contributions | | 0.00 | 0.00 | 0.00 | 0.00 |
| Administrative Expenses | | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deductions** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **Change In Net Position** | | 0.00 | 0.00 | 0.00 | 0.00 |
| Net position-beginning | 2885 | 0.00 | 0.00 | 0.00 | 0.00 |
| Adjustments to Net Position | 2896 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net position-ending | 2785 | 0.00 | 0.00 | 0.00 | 0.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING STATEMENT OF NET POSITION**
**MAJOR AND NONMAJOR COMPONENT UNITS**
**June 30, 2023**

| | Account Number | Major Component Unit Name | Major Component Unit Name | Total Nonmajor Component Units | Total Component Units |
|---|---|---|---|---|---|
| **ASSETS** | | | | | |
| Cash and Cash Equivalents | 1110 | 0.00 | 0.00 | 1,517,525.00 | 1,517,525.00 |
| Investments | 1160 | 0.00 | 0.00 | 0.00 | 0.00 |
| Taxes Receivable, Net | 1120 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable, Net | 1131 | 0.00 | 0.00 | 58,416.00 | 58,416.00 |
| Interest Receivable on Investments | 1170 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Other Agencies | 1220 | 0.00 | 0.00 | 47,235.00 | 47,235.00 |
| Due From Insurer | 1180 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deposits Receivable | 1210 | 0.00 | 0.00 | 0.00 | 0.00 |
| Internal Balances | | 0.00 | 0.00 | 0.00 | 0.00 |
| Cash with Fiscal/Service Agents | 1114 | 0.00 | 0.00 | 0.00 | 0.00 |
| Section 1011.13, F.S. Loan Proceeds | 1420 | 0.00 | 0.00 | 0.00 | 0.00 |
| Leases Receivable | 1425 | 0.00 | 0.00 | 0.00 | 0.00 |
| Inventory | 1150 | 0.00 | 0.00 | 426,117.00 | 426,117.00 |
| Prepaid Items | 1230 | 0.00 | 0.00 | 19,608.00 | 19,608.00 |
| Long-Term Investments | 1460 | 0.00 | 0.00 | 411,525.00 | 411,525.00 |
| Prepaid Insurance Costs | 1430 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Postemployment Benefits Asset | 1410 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension Asset | 1415 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Capital Assets:* | | | | | |
| Land | 1310 | 0.00 | 0.00 | 0.00 | 0.00 |
| Land Improvements - Nondepreciable | 1315 | 0.00 | 0.00 | 0.00 | 0.00 |
| Construction in Progress | 1360 | 0.00 | 0.00 | 0.00 | 0.00 |
| Nondepreciable Capital Assets | | 0.00 | 0.00 | 0.00 | 0.00 |
| Improvements Other Than Buildings | 1320 | 0.00 | 0.00 | 48,206.00 | 48,206.00 |
| Less Accumulated Depreciation | 1329 | 0.00 | 0.00 | (7,783.00) | (7,783.00) |
| Buildings and Fixed Equipment | 1330 | 0.00 | 0.00 | 0.00 | 0.00 |
| Less Accumulated Depreciation | 1339 | 0.00 | 0.00 | 0.00 | 0.00 |
| Furniture, Fixtures and Equipment | 1340 | 0.00 | 0.00 | 464,290.00 | 464,290.00 |
| Less Accumulated Depreciation | 1349 | 0.00 | 0.00 | (250,210.00) | (250,210.00) |
| Motor Vehicles | 1350 | 0.00 | 0.00 | 384,434.00 | 384,434.00 |
| Less Accumulated Depreciation | 1359 | 0.00 | 0.00 | (217,213.00) | (217,213.00) |
| Property Under Leases and SBITA | 1370 | 0.00 | 0.00 | 1,671,373.00 | 1,671,373.00 |
| Less Accumulated Amortization | 1379 | 0.00 | 0.00 | (292,027.00) | (292,027.00) |
| Audiovisual Materials | 1381 | 0.00 | 0.00 | 0.00 | 0.00 |
| Less Accumulated Depreciation | 1388 | 0.00 | 0.00 | 0.00 | 0.00 |
| Computer Software | 1382 | 0.00 | 0.00 | 0.00 | 0.00 |
| Less Accumulated Amortization | 1389 | 0.00 | 0.00 | 0.00 | 0.00 |
| Depreciable Capital Assets, Net | | 0.00 | 0.00 | 1,801,070.00 | 1,801,070.00 |
| Total Capital Assets | | 0.00 | 0.00 | 1,801,070.00 | 1,801,070.00 |
| **Total Assets** | | 0.00 | 0.00 | 4,281,496.00 | 4,281,496.00 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| Accumulated Decrease in Fair Value of Hedging Derivatives | 1910 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Carrying Amount of Debt Refunding | 1920 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension | 1940 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Postemployment Benefits | 1950 | 0.00 | 0.00 | 0.00 | 0.00 |
| Asset Retirement Obligation | 1960 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Outflows of Resources** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **LIABILITIES** | | | | | |
| Cash Overdraft | 2125 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Salaries and Benefits | 2110 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payroll Deductions and Withholdings | 2170 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Payable | 2120 | 0.00 | 0.00 | 46,448.00 | 46,448.00 |
| Sales Tax Payable | 2260 | 0.00 | 0.00 | 0.00 | 0.00 |
| Current Notes Payable | 2250 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Interest Payable | 2210 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deposits Payable | 2220 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Other Agencies | 2230 | 0.00 | 0.00 | 46,284.00 | 46,284.00 |
| Due to Fiscal Agent | 2240 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension Liability | 2115 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Postemployment Benefits Liability | 2116 | 0.00 | 0.00 | 0.00 | 0.00 |
| Judgments Payable | 2130 | 0.00 | 0.00 | 0.00 | 0.00 |
| Construction Contracts Payable | 2140 | 0.00 | 0.00 | 0.00 | 0.00 |
| Construction Contracts Payable - Retained Percentage | 2150 | 0.00 | 0.00 | 0.00 | 0.00 |
| Estimated Unpaid Claims - Self-Insurance Program | 2271 | 0.00 | 0.00 | 0.00 | 0.00 |
| Estimated Liability for Claims Adjustment | 2272 | 0.00 | 0.00 | 0.00 | 0.00 |
| Estimated Liability for Arbitrage Rebate | 2280 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unearned Revenues | 2410 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Lomg-Term Liabilities:* | | | | | |
| *Portion Due Within One Year:* | | | | | |
| Notes Payable | 2310 | 0.00 | 0.00 | 20,789.00 | 20,789.00 |
| Obligations Under Leases and SBITA | 2315 | 0.00 | 0.00 | 98,412.00 | 98,412.00 |
| Bonds Payable | 2320 | 0.00 | 0.00 | 0.00 | 0.00 |
| Liability for Compensated Absences | 2330 | 0.00 | 0.00 | 0.00 | 0.00 |
| Lease-Purchase Agreements Payable | 2340 | 0.00 | 0.00 | 75,189.00 | 75,189.00 |
| Estimated Liability for Long-Term Claims | 2350 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Other Postemployment Benefits Obligation | 2360 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Pension Liability | 2365 | 0.00 | 0.00 | 0.00 | 0.00 |
| Estimated PECO Advance Payable | 2370 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Long-Term Liabilities | 2380 | 0.00 | 0.00 | 0.00 | 0.00 |
| Derivative Instrument | 2390 | 0.00 | 0.00 | 0.00 | 0.00 |
| Estimated Liability for Arbitrage Rebate | 2280 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due Within One Year | | 0.00 | 0.00 | 194,390.00 | 194,390.00 |
| *Portion Due After One Year:* | | | | | |
| Notes Payable | 2310 | 0.00 | 0.00 | 19,463.00 | 19,463.00 |
| Obligations Under Leases | 2315 | 0.00 | 0.00 | 0.00 | 0.00 |
| Bonds Payable | 2320 | 0.00 | 0.00 | 0.00 | 0.00 |
| Liability for Compensated Absences | 2330 | 0.00 | 0.00 | 0.00 | 0.00 |
| Lease-Purchase Agreements Payable | 2340 | 0.00 | 0.00 | 1,205,745.00 | 1,205,745.00 |
| Estimated Liability for Long-Term Claims | 2350 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Other Postemployment Benefits Obligation | 2360 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Pension Liability | 2365 | 0.00 | 0.00 | 0.00 | 0.00 |
| Estimated PECO Advance Payable | 2370 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Long-Term Liabilities | 2380 | 0.00 | 0.00 | 0.00 | 0.00 |
| Derivative Instrument | 2390 | 0.00 | 0.00 | 0.00 | 0.00 |
| Estimated Liability for Arbitrage Rebate | 2280 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due in More than One Year | | 0.00 | 0.00 | 1,225,208.00 | 1,225,208.00 |
| Total Long-Term Liabilities | | 0.00 | 0.00 | 1,419,598.00 | 1,419,598.00 |
| **Total Liabilities** | | 0.00 | 0.00 | 1,512,330.00 | 1,512,330.00 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | |
| Accumulated Increase in Fair Value of Hedging Derivatives | 2610 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deficit Net Carrying Amount of Debt Refunding | 2620 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Revenues | 2630 | 0.00 | 0.00 | 90,671.00 | 90,671.00 |
| Pension | 2640 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Postemployment Benefits | 2650 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Inflows of Resources** | | 0.00 | 0.00 | 90,671.00 | 90,671.00 |
| **NET POSITION** | | | | | |
| Net Investment in Capital Assets | 2770 | 0.00 | 0.00 | 381,472.00 | 381,472.00 |
| *Restricted For:* | | | | | |
| Categorical Carryover Programs | 2780 | 0.00 | 0.00 | 0.00 | 0.00 |
| Food Service | 2780 | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | 2780 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Projects | 2780 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Purposes | 2780 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unrestricted | 2790 | 0.00 | 0.00 | 2,297,023.00 | 2,297,023.00 |
| **Total Net Position** | | 0.00 | 0.00 | 2,678,495.00 | 2,678,495.00 |

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

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING STATEMENT OF ACTIVITIES**
**MAJOR AND NONMAJOR COMPONENT UNITS**
**Major Component Unit Name**
**For the Fiscal Year Ended June 30, 2023**

| FUNCTIONS | Account Number | Expenses | Program Revenues | | | Net (Expense) Revenue and Changes in Net Position Component Unit |
|---|---|---|---|---|---|---|
| | | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | |
| *Component Unit Activities:* | | | | | | |
| Instruction | 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Student Support Services | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Media Services | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Staff Training Services | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instruction-Related Technology | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Board | 7100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| General Administration | 7200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| School Administration | 7300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Facilities Acquisition and Construction | 7400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fiscal Services | 7500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Food Services | 7600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Central Services | 7700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Student Transportation Services | 7800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Operation of Plant | 7900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Maintenance of Plant | 8100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Administrative Technology Services | 8200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Community Services | 9100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest on Long-Term Debt | 9200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unallocated Depreciation/Amortization Expense | | 0.00 | | | | 0.00 |
| **Total Component Unit Activities** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| | |
|---|---|
| **General Revenues:** | |
| *Taxes:* | |
| Property Taxes, Levied for Operational Purposes | 0.00 |
| Property Taxes, Levied for Debt Service | 0.00 |
| Property Taxes, Levied for Capital Projects | 0.00 |
| Local Sales Taxes | 0.00 |
| Grants and Contributions Not Restricted to Specific Programs | 0.00 |
| Investment Earnings | 0.00 |
| Miscellaneous | 0.00 |
| Special Items | 0.00 |
| Extraordinary Items | 0.00 |
| Transfers | 0.00 |
| **Total General Revenues, Special Items, Extraordinary Items and Transfers** | 0.00 |
| **Change in Net Position** | 0.00 |
| Net Position, July 1, 2022 | 0.00 |
| Adjustments to Net Position | 0.00 |
| Net Position, June 30, 2023 | 0.00 |

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

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING STATEMENT OF ACTIVITIES (CONTINUED)**
**MAJOR AND NONMAJOR COMPONENT UNITS**
**Major Component Unit Name**
**For the Fiscal Year Ended June 30, 2023**

| FUNCTIONS | Account Number | Expenses | Program Revenues | | | Net (Expense) Revenue and Changes in Net Position Component Unit |
|---|---|---|---|---|---|---|
| | | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | |
| *Component Unit Activities:* | | | | | | |
| Instruction | 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Student Support Services | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Media Services | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Staff Training Services | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instruction-Related Technology | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Board | 7100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| General Administration | 7200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| School Administration | 7300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Facilities Acquisition and Construction | 7400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fiscal Services | 7500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Food Services | 7600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Central Services | 7700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Student Transportation Services | 7800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Operation of Plant | 7900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Maintenance of Plant | 8100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Administrative Technology Services | 8200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Community Services | 9100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest on Long-Term Debt | 9200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unallocated Depreciation/Amortization Expense | | 0.00 | | | | 0.00 |
| **Total Component Unit Activities** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| | |
|---|---|
| **General Revenues:** | |
| *Taxes:* | |
| Property Taxes, Levied for Operational Purposes | 0.00 |
| Property Taxes, Levied for Debt Service | 0.00 |
| Property Taxes, Levied for Capital Projects | 0.00 |
| Local Sales Taxes | 0.00 |
| Grants and Contributions Not Restricted to Specific Programs | 0.00 |
| Investment Earnings | 0.00 |
| Miscellaneous | 0.00 |
| Special Items | 0.00 |
| Extraordinary Items | 0.00 |
| Transfers | 0.00 |
| **Total General Revenues, Special Items, Extraordinary Items and Transfers** | 0.00 |
| **Change in Net Position** | 0.00 |
| Net Position, July 1, 2022 | 0.00 |
| Adjustments to Net Position | 0.00 |
| Net Position, June 30, 2023 | 0.00 |

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

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING STATEMENT OF ACTIVITIES (CONTINUED)**
**MAJOR AND NONMAJOR COMPONENT UNITS**
**TOTAL NONMAJOR COMPONENT UNITS**
**For the Fiscal Year Ended June 30, 2023**

| FUNCTIONS | Account Number | Expenses | Program Revenues | | | Net (Expense) Revenue and Changes in Net Position Component Unit |
|---|---|---|---|---|---|---|
| | | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | |
| *Component Unit Activities:* | | | | | | |
| Instruction | 5000 | 2,399,588.00 | 369,075.00 | 572,803.00 | 0.00 | (1,457,710.00) |
| Student Support Services | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Media Services | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Staff Training Services | 6400 | 249.00 | 0.00 | 0.00 | 0.00 | (249.00) |
| Instruction-Related Technology | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Board | 7100 | 135,751.00 | 0.00 | 9,951.00 | 0.00 | (125,800.00) |
| General Administration | 7200 | 1,403,707.00 | 0.00 | 1,534,766.00 | 0.00 | 131,059.00 |
| School Administration | 7300 | 848,636.00 | 0.00 | 43,885.00 | 0.00 | (804,751.00) |
| Facilities Acquisition and Construction | 7400 | 52,599.00 | 0.00 | 0.00 | 108,301.00 | 55,702.00 |
| Fiscal Services | 7500 | 7,517.00 | 0.00 | 0.00 | 0.00 | (7,517.00) |
| Food Services | 7600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Central Services | 7700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Student Transportation Services | 7800 | 93,257.00 | 0.00 | 0.00 | 0.00 | (93,257.00) |
| Operation of Plant | 7900 | 246,782.00 | 0.00 | 32,461.00 | 0.00 | (214,321.00) |
| Maintenance of Plant | 8100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Administrative Technology Services | 8200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Community Services | 9100 | 16,937.00 | 22,022.00 | 0.00 | 0.00 | 5,085.00 |
| Interest on Long-Term Debt | 9200 | 102,130.00 | 0.00 | 0.00 | 0.00 | (102,130.00) |
| Unallocated Depreciation/Amortization Expense | | 235,284.00 | | | | (235,284.00) |
| **Total Component Unit Activities** | | 5,542,437.00 | 391,097.00 | 2,193,866.00 | 108,301.00 | (2,849,173.00) |

| | |
|---|---|
| **General Revenues:** | |
| *Taxes:* | |
| Property Taxes, Levied for Operational Purposes | 0.00 |
| Property Taxes, Levied for Debt Service | 0.00 |
| Property Taxes, Levied for Capital Projects | 0.00 |
| Local Sales Taxes | 0.00 |
| Grants and Contributions Not Restricted to Specific Programs | 3,239,847.00 |
| Investment Earnings | 0.00 |
| Miscellaneous | 0.00 |
| Special Items | 0.00 |
| Extraordinary Items | 0.00 |
| Transfers | 0.00 |
| **Total General Revenues, Special Items, Extraordinary Items and Transfers** | 3,239,847.00 |
| **Change in Net Position** | 390,674.00 |
| Net Position, July 1, 2022 | 2,287,821.00 |
| Adjustments to Net Position | 0.00 |
| Net Position, June 30, 2023 | 2,678,495.00 |

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

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING STATEMENT OF ACTIVITIES**
**MAJOR AND NONMAJOR COMPONENT UNITS**
**TOTAL COMPONENT UNITS**
**For the Fiscal Year Ended June 30, 2023**

| FUNCTIONS | Account Number | Expenses | Program Revenues | | | Net (Expense) Revenue and Changes in Net Position Component Unit |
|---|---|---|---|---|---|---|
| | | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | |
| *Component Unit Activities:* | | | | | | |
| Instruction | 5000 | 2,399,588.00 | 369,075.00 | 572,803.00 | 0.00 | (1,457,710.00) |
| Student Support Services | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Media Services | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Staff Training Services | 6400 | 249.00 | 0.00 | 0.00 | 0.00 | (249.00) |
| Instruction-Related Technology | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Board | 7100 | 135,751.00 | 0.00 | 9,951.00 | 0.00 | (125,800.00) |
| General Administration | 7200 | 1,403,707.00 | 0.00 | 1,534,766.00 | 0.00 | 131,059.00 |
| School Administration | 7300 | 848,636.00 | 0.00 | 43,885.00 | 0.00 | (804,751.00) |
| Facilities Acquisition and Construction | 7400 | 52,599.00 | 0.00 | 0.00 | 108,301.00 | 55,702.00 |
| Fiscal Services | 7500 | 7,517.00 | 0.00 | 0.00 | 0.00 | (7,517.00) |
| Food Services | 7600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Central Services | 7700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Student Transportation Services | 7800 | 93,257.00 | 0.00 | 0.00 | 0.00 | (93,257.00) |
| Operation of Plant | 7900 | 246,782.00 | 0.00 | 32,461.00 | 0.00 | (214,321.00) |
| Maintenance of Plant | 8100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Administrative Technology Services | 8200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Community Services | 9100 | 16,937.00 | 22,022.00 | 0.00 | 0.00 | 5,085.00 |
| Interest on Long-Term Debt | 9200 | 102,130.00 | 0.00 | 0.00 | 0.00 | (102,130.00) |
| Unallocated Depreciation/Amortization Expense | | 235,284.00 | | | | (235,284.00) |
| **Total Component Unit Activities** | | 5,542,437.00 | 391,097.00 | 2,193,866.00 | 108,301.00 | (2,849,173.00) |

| | |
|---|---|
| **General Revenues:** | |
| *Taxes:* | |
| Property Taxes, Levied for Operational Purposes | 0.00 |
| Property Taxes, Levied for Debt Service | 0.00 |
| Property Taxes, Levied for Capital Projects | 0.00 |
| Local Sales Taxes | 0.00 |
| Grants and Contributions Not Restricted to Specific Programs | 3,239,847.00 |
| Investment Earnings | 0.00 |
| Miscellaneous | 0.00 |
| Special Items | 0.00 |
| Extraordinary Items | 0.00 |
| Transfers | 0.00 |
| **Total General Revenues, Special Items, Extraordinary Items and Transfers** | 3,239,847.00 |
| **Change in Net Position** | 390,674.00 |
| Net Position, July 1, 2022 | 2,287,821.00 |
| Adjustments to Net Position | 0.00 |
| Net Position, June 30, 2023 | 2,678,495.00 |

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

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**NOTES TO FINANCIAL STATEMENTS**
**For the Fiscal Year Ended June 30, 2023**

The requirements related to the notes to financial statements are codified in Section 2300 of the Codification of Governmental Accounting and Financial Reporting Standards published by the Governmental Accounting Standards Board. The district is encouraged to use the notes to financial statements from the prior fiscal year audit as a guide for the current year's notes for consistency in financial statement presentation.

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**OTHER REQUIRED SUPPLEMENTARY INFORMATION**
**For the Fiscal Year Ended June 30, 2023**

The district is encouraged to use the other required supplementary information from the prior fiscal year audit as a guide for the current year's other required supplementary information for consistency in financial statement presentation.

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**
**For the Fiscal Year Ended June 30, 2023**

The district is encouraged to use the notes to required supplementary information from the prior fiscal year audit as a guide for the current year's notes to required supplementary information for consistency in financial statement presentation.

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**
**GENERAL FUND**
**For the Fiscal Year Ended June 30, 2023**

| | Account Number | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|---|---|---|---|---|---|
| | | Original | Final | | |
| **REVENUES** | | | | | |
| Federal Direct | 3100 | 199,000.00 | 290,309.00 | 290,309.00 | 0.00 |
| Federal Through State and Local | 3200 | 700,000.00 | 777,957.00 | 777,957.00 | 0.00 |
| State Sources | 3300 | 133,437,607.00 | 131,489,125.00 | 131,489,125.00 | 0.00 |
| *Local Sources:* | | | | | |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 | 74,695,941.00 | 77,205,187.00 | 77,205,187.00 | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service | 3412, 3421, 3423 | | | 0.00 | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects | 3413, 3421, 3423 | | | 0.00 | 0.00 |
| Local Sales Taxes | 3418, 3419 | | | 0.00 | 0.00 |
| Charges for Service - Food Service | 345X | | | 0.00 | 0.00 |
| Impact Fees | 3496 | | | 0.00 | 0.00 |
| Other Local Revenue | | 2,312,587.00 | 5,421,970.00 | 5,421,970.00 | 0.00 |
| Total Local Sources | 3400 | 77,008,528.00 | 82,627,157.00 | 82,627,157.00 | 0.00 |
| **Total Revenues** | | 211,345,135.00 | 215,184,548.00 | 215,184,548.00 | 0.00 |
| **EXPENDITURES** | | | | | |
| *Current:* | | | | | |
| Instruction | 5000 | 132,359,445.00 | 125,371,761.00 | 125,371,761.00 | 0.00 |
| Student Support Services | 6100 | 12,554,458.00 | 9,754,824.00 | 9,754,824.00 | 0.00 |
| Instructional Media Services | 6200 | 12,067,782.00 | 1,954,338.00 | 1,954,338.00 | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 2,828,366.00 | 3,440,303.00 | 3,440,303.00 | 0.00 |
| Instructional Staff Training Services | 6400 | 665,056.00 | 688,784.00 | 688,784.00 | 0.00 |
| Instruction-Related Technology | 6500 | 500,334.00 | 718,140.00 | 718,140.00 | 0.00 |
| Board | 7100 | 673,056.00 | 724,502.00 | 724,502.00 | 0.00 |
| General Administration | 7200 | 2,394,816.00 | 2,392,838.00 | 2,392,838.00 | 0.00 |
| School Administration | 7300 | 13,627,874.00 | 14,620,112.00 | 14,620,112.00 | 0.00 |
| Facilities Acquisition and Construction | 7410 | 601,679.00 | 1,034,213.00 | 1,034,213.00 | 0.00 |
| Fiscal Services | 7500 | 1,000,252.00 | 937,720.00 | 937,720.00 | 0.00 |
| Food Services | 7600 | | 314,683.00 | 314,683.00 | 0.00 |
| Central Services | 7700 | 3,308,933.00 | 4,579,576.00 | 4,579,576.00 | 0.00 |
| Student Transportation Services | 7800 | 8,324,837.00 | 9,795,068.00 | 9,795,068.00 | 0.00 |
| Operation of Plant | 7900 | 19,756,166.00 | 21,536,787.00 | 21,536,787.00 | 0.00 |
| Maintenance of Plant | 8100 | 7,541,721.00 | 6,926,985.00 | 6,926,985.00 | 0.00 |
| Administrative Technology Services | 8200 | 4,361,503.00 | 3,109,443.00 | 3,109,443.00 | 0.00 |
| Community Services | 9100 | 15,640.00 | 18,844.00 | 18,844.00 | 0.00 |
| *Debt Service: (Function 9200)* | | | | | |
| Redemption of Principal | 710 | | | 0.00 | 0.00 |
| Interest | 720 | | | 0.00 | 0.00 |
| Due and Fees | 730 | | | 0.00 | 0.00 |
| Other Debt Service | 791 | | | 0.00 | 0.00 |
| *Capital Outlay:* | | | | | |
| Facilities Acquisition and Construction | 7420 | | 8,724,978.00 | 8,724,978.00 | 0.00 |
| Other Capital Outlay | 9300 | | | 0.00 | 0.00 |
| **Total Expenditures** | | 222,581,918.00 | 216,643,899.00 | 216,643,899.00 | 0.00 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | | (11,236,783.00) | (1,459,351.00) | (1,459,351.00) | 0.00 |
| **OTHER FINANCING SOURCES (USES)** | | | | | |
| Issuance of Bonds | 3710 | | | 0.00 | 0.00 |
| Premium on Sale of Bonds | 3791 | | | 0.00 | 0.00 |
| Discount on Sale of Bonds | 891 | | | 0.00 | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3750 | | | 0.00 | 0.00 |
| Premium on Lease-Purchase Agreements | 3793 | | | 0.00 | 0.00 |
| Discount on Lease-Purchase Agreements | 893 | | | 0.00 | 0.00 |
| Loans | 3720 | | | 0.00 | 0.00 |
| Sale of Capital Assets | 3730 | | | 0.00 | 0.00 |
| Loss Recoveries | 3740 | | 48,913.00 | 48,913.00 | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | | | 0.00 | 0.00 |
| Face Value of Refunding Bonds | 3715 | | | 0.00 | 0.00 |
| Premium on Refunding Bonds | 3792 | | | 0.00 | 0.00 |
| Discount on Refunding Bonds | 892 | | | 0.00 | 0.00 |
| Refunding Lease-Purchase Agreements | 3755 | | | 0.00 | 0.00 |
| Premium on Refunding Lease-Purchase Agreements | 3794 | | | 0.00 | 0.00 |
| Discount on Refunding Lease-Purchase Agreements | 894 | | | 0.00 | 0.00 |
| Payments to Refunding Escrow Agent (Function 9299) | 760 | | | 0.00 | 0.00 |
| Transfers In | 3600 | 2,304,655.00 | 9,088,203.00 | 9,088,203.00 | 0.00 |
| Transfers Out | 9700 | (1,261,457.00) | (1,285,591.00) | (1,285,591.00) | 0.00 |
| **Total Other Financing Sources (Uses)** | | 1,043,198.00 | 7,851,525.00 | 7,851,525.00 | 0.00 |
| SPECIAL ITEMS | | | | 0.00 | 0.00 |
| EXTRAORDINARY ITEMS | | | | 0.00 | 0.00 |
| **Net Change in Fund Balances** | | (10,193,585.00) | 6,392,174.00 | 6,392,174.00 | 0.00 |
| Fund Balances, July 1, 2022 | 2800 | 42,642,331.00 | 42,485,604.00 | 42,485,604.00 | 0.00 |
| Adjustments to Fund Balances | 2891 | | | 0.00 | 0.00 |
| Fund Balances, June 30, 2023 | 2700 | 32,448,746.00 | 48,877,778.00 | 48,877,778.00 | 0.00 |

DISTRICT SCHOOL BOARD OF HERNANDO COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CAPITAL PROJECTS- LOCAL CAPITAL IMPROVEMENT
**For the Fiscal Year Ended June 30, 2023**

| | Account Number | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|---|---|---|---|---|---|
| | | Original | Final | | |
| **REVENUES** | | | | | |
| Federal Direct | 3100 | | | 0.00 | 0.00 |
| Federal Through State and Local | 3200 | | | 0.00 | 0.00 |
| State Sources | 3300 | | | 0.00 | 0.00 |
| *Local Sources:* | | | | 0.00 | |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 | | | 0.00 | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service | 3412, 3421, 3423 | | | 0.00 | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects | 3413, 3421, 3423 | 22,296,326.00 | 23,083,928.00 | 23,083,928.00 | 0.00 |
| Local Sales Taxes | 3418, 3419 | | | 0.00 | 0.00 |
| Charges for Service - Food Service | 345X | | | 0.00 | 0.00 |
| Impact Fees | 3496 | | | 0.00 | 0.00 |
| Other Local Revenue | | 5,000.00 | 547,268.00 | 547,268.00 | 0.00 |
| Total Local Sources | 3400 | 22,301,326.00 | 23,631,196.00 | 23,631,196.00 | 0.00 |
| **Total Revenues** | | 22,301,326.00 | 23,631,196.00 | 23,631,196.00 | 0.00 |
| **EXPENDITURES** | | | | | |
| *Current:* | | | | | |
| Instruction | 5000 | | | 0.00 | 0.00 |
| Student Support Services | 6100 | | | 0.00 | 0.00 |
| Instructional Media Services | 6200 | | | 0.00 | 0.00 |
| Instruction and Curriculum Development Services | 6300 | | | 0.00 | 0.00 |
| Instructional Staff Training Services | 6400 | | | 0.00 | 0.00 |
| Instruction-Related Technology | 6500 | | | 0.00 | 0.00 |
| Board | 7100 | | | 0.00 | 0.00 |
| General Administration | 7200 | | | 0.00 | 0.00 |
| School Administration | 7300 | | | 0.00 | 0.00 |
| Facilities Acquisition and Construction | 7410 | 2,212,528.00 | 1,284,691.00 | 1,284,691.00 | 0.00 |
| Fiscal Services | 7500 | | | 0.00 | 0.00 |
| Food Services | 7600 | | | 0.00 | 0.00 |
| Central Services | 7700 | | | 0.00 | 0.00 |
| Student Transportation Services | 7800 | | | 0.00 | 0.00 |
| Operation of Plant | 7900 | | | 0.00 | 0.00 |
| Maintenance of Plant | 8100 | | | 0.00 | 0.00 |
| Administrative Technology Services | 8200 | | | 0.00 | 0.00 |
| Community Services | 9100 | | | 0.00 | 0.00 |
| *Debt Service: (Function 9200)* | | | | 0.00 | |
| Redemption of Principal | 710 | | | 0.00 | 0.00 |
| Interest | 720 | | | 0.00 | 0.00 |
| Dues and Fees | 730 | | | 0.00 | 0.00 |
| Other Debt Service | 791 | | | 0.00 | 0.00 |
| *Capital Outlay:* | | | | 0.00 | |
| Facilities Acquisition and Construction | 7420 | | 4,641,842.00 | 4,641,842.00 | 0.00 |
| Other Capital Outlay | 9300 | | | 0.00 | 0.00 |
| **Total Expenditures** | | 2,212,528.00 | 5,926,533.00 | 5,926,533.00 | 0.00 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | | 20,088,798.00 | 17,704,663.00 | 17,704,663.00 | 0.00 |
| **OTHER FINANCING SOURCES (USES)** | | | | | |
| Issuance of Bonds | 3710 | | | 0.00 | 0.00 |
| Premium on Sale of Bonds | 3791 | | | 0.00 | 0.00 |
| Discount on Sale of Bonds | 891 | | | 0.00 | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3750 | | | 0.00 | 0.00 |
| Premium on Lease-Purchase Agreements | 3793 | | | 0.00 | 0.00 |
| Discount on Lease-Purchase Agreements | 893 | | | 0.00 | 0.00 |
| Loans | 3720 | | | 0.00 | 0.00 |
| Sale of Capital Assets | 3730 | | | 0.00 | 0.00 |
| Loss Recoveries | 3740 | | | 0.00 | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | | | 0.00 | 0.00 |
| Face Value of Refunding Bonds | 3715 | | | 0.00 | 0.00 |
| Premium on Refunding Bonds | 3792 | | | 0.00 | 0.00 |
| Discount on Refunding Bonds | 892 | | | 0.00 | 0.00 |
| Refunding Lease-Purchase Agreements | 3755 | | | 0.00 | 0.00 |
| Premium on Refunding Lease-Purchase Agreements | 3794 | | | 0.00 | 0.00 |
| Discount on Refunding Lease-Purchase Agreements | 894 | | | 0.00 | 0.00 |
| Payments to Refunding Escrow Agent (Function 9299) | 760 | | | 0.00 | 0.00 |
| Transfers In | 3600 | | | 0.00 | 0.00 |
| Transfers Out | 9700 | (10,397,514.00) | (12,726,426.00) | (12,726,426.00) | 0.00 |
| **Total Other Financing Sources (Uses)** | | (10,397,514.00) | (12,726,426.00) | (12,726,426.00) | 0.00 |
| SPECIAL ITEMS | | | | 0.00 | 0.00 |
| EXTRAORDINARY ITEMS | | | | 0.00 | 0.00 |
| **Net Change in Fund Balances** | | 9,691,284.00 | 4,978,237.00 | 4,978,237.00 | 0.00 |
| Fund Balances, July 1, 2022 | 2800 | 13,091,171.00 | 13,091,171.00 | 13,091,171.00 | 0.00 |
| Adjustments to Fund Balances | 2891 | | | 0.00 | 0.00 |
| Fund Balances, June 30, 2023 | 2700 | 22,782,455.00 | 18,069,408.00 | 18,069,408.00 | 0.00 |

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**
**MAJOR SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS**
**For the Fiscal Year Ended June 30, 2023**

| | Account Number | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|---|---|---|---|---|---|
| | | Original | Final | | |
| **REVENUES** | | | | | |
| Federal Direct | 3100 | | | 0.00 | 0.00 |
| Federal Through State and Local | 3200 | 16,754,903.00 | 15,098,972.00 | 15,098,972.00 | 0.00 |
| State Sources | 3300 | | | 0.00 | 0.00 |
| *Local Sources:* | | | | | |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 | | | 0.00 | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service | 3412, 3421, 3423 | | | 0.00 | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects | 3413, 3421, 3423 | | | 0.00 | 0.00 |
| Local Sales Taxes | 3418, 3419 | | | 0.00 | 0.00 |
| Charges for Service - Food Service | 345X | | | 0.00 | 0.00 |
| Impact Fees | 3496 | | | 0.00 | 0.00 |
| Other Local Revenue | | | | 0.00 | 0.00 |
| Total Local Sources | 3400 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Revenues** | | 16,754,903.00 | 15,098,972.00 | 15,098,972.00 | 0.00 |
| **EXPENDITURES** | | | | | |
| *Current:* | | | | | |
| Instruction | 5000 | 9,023,390.00 | 7,556,715.00 | 7,556,715.00 | 0.00 |
| Student Support Services | 6100 | 2,220,392.00 | 2,371,012.00 | 2,371,012.00 | 0.00 |
| Instructional Media Services | 6200 | | 7,475.00 | 7,475.00 | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 3,323,228.00 | 3,005,532.00 | 3,005,532.00 | 0.00 |
| Instructional Staff Training Services | 6400 | 1,248,322.00 | 1,316,350.00 | 1,316,350.00 | 0.00 |
| Instruction-Related Technology | 6500 | 324,063.00 | 139,113.00 | 139,113.00 | 0.00 |
| Board | 7100 | | | 0.00 | 0.00 |
| General Administration | 7200 | 556,664.00 | 447,461.00 | 447,461.00 | 0.00 |
| School Administration | 7300 | | 47,500.00 | 47,500.00 | 0.00 |
| Facilities Acquisition and Construction | 7410 | | | 0.00 | 0.00 |
| Fiscal Services | 7500 | | | 0.00 | 0.00 |
| Food Services | 7600 | | | 0.00 | 0.00 |
| Central Services | 7700 | 7,816.00 | 0.00 | 0.00 | 0.00 |
| Student Transportation Services | 7800 | 50,330.00 | 31,030.00 | 31,030.00 | 0.00 |
| Operation of Plant | 7900 | 698.00 | | 0.00 | 0.00 |
| Maintenance of Plant | 8100 | | 337.00 | 337.00 | 0.00 |
| Administrative Technology Services | 8200 | | | 0.00 | 0.00 |
| Community Services | 9100 | | | 0.00 | 0.00 |
| *Debt Service: (Function 9200)* | | | | | |
| Redemption of Principal | 710 | | | 0.00 | 0.00 |
| Interest | 720 | | | 0.00 | 0.00 |
| Dues and Fees | 730 | | | 0.00 | 0.00 |
| Other Debt Service | 791 | | | 0.00 | 0.00 |
| *Capital Outlay:* | | | | | |
| Facilities Acquisition and Construction | 7420 | | 176,447.00 | 176,447.00 | 0.00 |
| Other Capital Outlay | 9300 | | | 0.00 | 0.00 |
| **Total Expenditures** | | 16,754,903.00 | 15,098,972.00 | 15,098,972.00 | 0.00 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **OTHER FINANCING SOURCES (USES)** | | | | | |
| Issuance of Bonds | 3710 | | | 0.00 | 0.00 |
| Premium on Sale of Bonds | 3791 | | | 0.00 | 0.00 |
| Discount on Sale of Bonds | 891 | | | 0.00 | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3750 | | | 0.00 | 0.00 |
| Premium on Lease-Purchase Agreements | 3793 | | | 0.00 | 0.00 |
| Discount on Lease-Purchase Agreements | 893 | | | 0.00 | 0.00 |
| Loans | 3720 | | | 0.00 | 0.00 |
| Sale of Capital Assets | 3730 | | | 0.00 | 0.00 |
| Loss Recoveries | 3740 | | | 0.00 | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | | | 0.00 | 0.00 |
| Face Value of Refunding Bonds | 3715 | | | 0.00 | 0.00 |
| Premium on Refunding Bonds | 3792 | | | 0.00 | 0.00 |
| Discount on Refunding Bonds | 892 | | | 0.00 | 0.00 |
| Refunding Lease-Purchase Agreements | 3755 | | | 0.00 | 0.00 |
| Premium on Refunding Lease-Purchase Agreements | 3794 | | | 0.00 | 0.00 |
| Discount on Refunding Lease-Purchase Agreements | 894 | | | 0.00 | 0.00 |
| Payments to Refunding Escrow Agent (Function 9299) | 760 | | | 0.00 | 0.00 |
| Transfers In | 3600 | | | 0.00 | 0.00 |
| Transfers Out | 9700 | | | 0.00 | 0.00 |
| **Total Other Financing Sources (Uses)** | | 0.00 | 0.00 | 0.00 | 0.00 |
| SPECIAL ITEMS | | | | 0.00 | 0.00 |
| EXTRAORDINARY ITEMS | | | | 0.00 | 0.00 |
| **Net Change in Fund Balances** | | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Balances, July 1, 2022 | 2800 | | | 0.00 | 0.00 |
| Adjustments to Fund Balances | 2891 | | | 0.00 | 0.00 |
| Fund Balances, June 30, 2023 | 2700 | 0.00 | 0.00 | 0.00 | 0.00 |

ESE 145

DISTRICT SCHOOL BOARD OF HERNANDO COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS - FEDERAL EDUCATION STABILIZATION FUND
**For the Fiscal Year Ended June 30, 2023**

| | Account Number | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|---|---|---|---|---|---|
| | | Original | Final | | |
| **REVENUES** | | | | | |
| Federal Direct | 3100 | | | 0.00 | 0.00 |
| Federal Through State and Local | 3200 | 53,665,206.00 | 26,204,148.00 | 26,204,148.00 | 0.00 |
| State Sources | 3300 | | | 0.00 | 0.00 |
| *Local Sources:* | | | | | |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 | | | 0.00 | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service | 3412, 3421, 3423 | | | 0.00 | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects | 3413, 3421, 3423 | | | 0.00 | 0.00 |
| Local Sales Taxes | 3418, 3419 | | | 0.00 | 0.00 |
| Charges for Service - Food Service | 345X | | | 0.00 | 0.00 |
| Impact Fees | 3496 | | | 0.00 | 0.00 |
| Other Local Revenue | | | | 0.00 | 0.00 |
| Total Local Sources | 3400 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Revenues** | | 53,665,206.00 | 26,204,148.00 | 26,204,148.00 | 0.00 |
| **EXPENDITURES** | | | | | |
| *Current:* | | | | | |
| Instruction | 5000 | 25,964,000.00 | 14,538,321.00 | 14,538,321.00 | 0.00 |
| Student Support Services | 6100 | 878,029.00 | 538,133.00 | 538,133.00 | 0.00 |
| Instructional Media Services | 6200 | 46,094.00 | 18,200.00 | 18,200.00 | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 4,479,624.00 | 1,918,489.00 | 1,918,489.00 | 0.00 |
| Instructional Staff Training Services | 6400 | 385,689.00 | 48,270.00 | 48,270.00 | 0.00 |
| Instruction-Related Technology | 6500 | | | 0.00 | 0.00 |
| Board | 7100 | | | 0.00 | 0.00 |
| General Administration | 7200 | 329,083.00 | 81,730.00 | 81,730.00 | 0.00 |
| School Administration | 7300 | 351,052.00 | 104,566.00 | 104,566.00 | 0.00 |
| Facilities Acquisition and Construction | 7410 | 14,105,570.00 | 30,146.00 | 30,146.00 | 0.00 |
| Fiscal Services | 7500 | | | 0.00 | 0.00 |
| Food Services | 7600 | | | 0.00 | 0.00 |
| Central Services | 7700 | | | 0.00 | 0.00 |
| Student Transportation Services | 7800 | 1,150,975.00 | 375,234.00 | 375,234.00 | 0.00 |
| Operation of Plant | 7900 | 485,636.00 | 7,572.00 | 7,572.00 | 0.00 |
| Maintenance of Plant | 8100 | 5,429,454.00 | 1,847,248.00 | 1,847,248.00 | 0.00 |
| Administrative Technology Services | 8200 | 60,000.00 | 20,127.00 | 20,127.00 | 0.00 |
| Community Services | 9100 | | | 0.00 | 0.00 |
| *Debt Service: (Function 9200)* | | | | | |
| Redemption of Principal | 710 | | | 0.00 | 0.00 |
| Interest | 720 | | | 0.00 | 0.00 |
| Dues and Fees | 730 | | | 0.00 | 0.00 |
| Other Debt Service | 791 | | | 0.00 | 0.00 |
| *Capital Outlay:* | | | | | |
| Facilities Acquisition and Construction | 7420 | | 6,676,112.00 | 6,676,112.00 | 0.00 |
| Other Capital Outlay | 9300 | | | 0.00 | 0.00 |
| **Total Expenditures** | | 53,665,206.00 | 26,204,148.00 | 26,204,148.00 | 0.00 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **OTHER FINANCING SOURCES (USES)** | | | | | |
| Issuance of Bonds | 3710 | | | 0.00 | 0.00 |
| Premium on Sale of Bonds | 3791 | | | 0.00 | 0.00 |
| Discount on Sale of Bonds | 891 | | | 0.00 | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3750 | | | 0.00 | 0.00 |
| Premium on Lease-Purchase Agreements | 3793 | | | 0.00 | 0.00 |
| Discount on Lease-Purchase Agreements | 893 | | | 0.00 | 0.00 |
| Loans | 3720 | | | 0.00 | 0.00 |
| Sale of Capital Assets | 3730 | | | 0.00 | 0.00 |
| Loss Recoveries | 3740 | | | 0.00 | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | | | 0.00 | 0.00 |
| Face Value of Refunding Bonds | 3715 | | | 0.00 | 0.00 |
| Premium on Refunding Bonds | 3792 | | | 0.00 | 0.00 |
| Discount on Refunding Bonds | 892 | | | 0.00 | 0.00 |
| Refunding Lease-Purchase Agreements | 3755 | | | 0.00 | 0.00 |
| Premium on Refunding Lease-Purchase Agreements | 3794 | | | 0.00 | 0.00 |
| Discount on Refunding Lease-Purchase Agreements | 894 | | | 0.00 | 0.00 |
| Payments to Refunding Escrow Agent (Function 9299) | 760 | | | 0.00 | 0.00 |
| Transfers In | 3600 | | | 0.00 | 0.00 |
| Transfers Out | 9700 | | | 0.00 | 0.00 |
| **Total Other Financing Sources (Uses)** | | 0.00 | 0.00 | 0.00 | 0.00 |
| SPECIAL ITEMS | | | | 0.00 | 0.00 |
| EXTRAORDINARY ITEMS | | | | 0.00 | 0.00 |
| **Net Change in Fund Balances** | | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Balances, July 1, 2022 | 2800 | | | 0.00 | 0.00 |
| Adjustments to Fund Balances | 2891 | | | 0.00 | 0.00 |
| Fund Balances, June 30, 2023 | 2700 | 0.00 | 0.00 | 0.00 | 0.00 |

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**
**CAPITAL IMPROVEMENT - OTHER CAPITAL PROJECTS FUND**
**For the Fiscal Year Ended June 30, 2023**

| | Account Number | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|---|---|---|---|---|---|
| | | Original | Final | | |
| **REVENUES** | | | | | |
| Federal Direct | 3100 | | | 0.00 | 0.00 |
| Federal Through State and Local | 3200 | | 62,319.00 | 62,319.00 | 0.00 |
| State Sources | 3300 | 250,000.00 | 0.00 | 0.00 | 0.00 |
| *Local Sources:* | | | | | |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 | | | 0.00 | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service | 3412, 3421, 3423 | | | 0.00 | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects | 3413, 3421, 3423 | | | 0.00 | 0.00 |
| Local Sales Taxes | 3418, 3419 | 14,000,000.00 | 19,150,406.00 | 19,150,406.00 | 0.00 |
| Charges for Service - Food Service | 345X | | | 0.00 | 0.00 |
| Impact Fees | 3496 | 6,100,000.00 | 5,553,709.00 | 5,553,709.00 | 0.00 |
| Other Local Revenue | | 29,150.00 | 1,196,627.00 | 1,196,627.00 | 0.00 |
| Total Local Sources | 3400 | 20,129,150.00 | 25,900,742.00 | 25,900,742.00 | 0.00 |
| **Total Revenues** | | 20,379,150.00 | 25,963,061.00 | 25,963,061.00 | 0.00 |
| **EXPENDITURES** | | | | | |
| *Current:* | | | | | |
| Instruction | 5000 | | | 0.00 | 0.00 |
| Student Support Services | 6100 | | | 0.00 | 0.00 |
| Instructional Media Services | 6200 | | | 0.00 | 0.00 |
| Instruction and Curriculum Development Services | 6300 | | | 0.00 | 0.00 |
| Instructional Staff Training Services | 6400 | | | 0.00 | 0.00 |
| Instruction-Related Technology | 6500 | | | 0.00 | 0.00 |
| Board | 7100 | | | 0.00 | 0.00 |
| General Administration | 7200 | | | 0.00 | 0.00 |
| School Administration | 7300 | | | 0.00 | 0.00 |
| Facilities Acquisition and Construction | 7410 | | 77,919.00 | 77,919.00 | 0.00 |
| Fiscal Services | 7500 | | | 0.00 | 0.00 |
| Food Services | 7600 | | | 0.00 | 0.00 |
| Central Services | 7700 | | | 0.00 | 0.00 |
| Student Transportation Services | 7800 | | | 0.00 | 0.00 |
| Operation of Plant | 7900 | | | 0.00 | 0.00 |
| Maintenance of Plant | 8100 | | | 0.00 | 0.00 |
| Administrative Technology Services | 8200 | | | 0.00 | 0.00 |
| Community Services | 9100 | | | 0.00 | 0.00 |
| *Debt Service: (Function 9200)* | | | | | |
| Redemption of Principal | 710 | | | 0.00 | 0.00 |
| Interest | 720 | | | 0.00 | 0.00 |
| Dues and Fees | 730 | | | 0.00 | 0.00 |
| Other Debt Service | 791 | | | 0.00 | 0.00 |
| *Capital Outlay:* | | | | 0.00 | |
| Facilities Acquisition and Construction | 7420 | 13,765,000.00 | 18,098,472.00 | 18,098,472.00 | 0.00 |
| Other Capital Outlay | 9300 | | | 0.00 | 0.00 |
| **Total Expenditures** | | 13,765,000.00 | 18,176,391.00 | 18,176,391.00 | 0.00 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | | 6,614,150.00 | 7,786,670.00 | 7,786,670.00 | 0.00 |
| **OTHER FINANCING SOURCES (USES)** | | | | | |
| Issuance of Bonds | 3710 | | | 0.00 | 0.00 |
| Premium on Sale of Bonds | 3791 | | | 0.00 | 0.00 |
| Discount on Sale of Bonds | 891 | | | 0.00 | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3750 | | | 0.00 | 0.00 |
| Premium on Lease-Purchase Agreements | 3793 | | | 0.00 | 0.00 |
| Discount on Lease-Purchase Agreements | 893 | | | 0.00 | 0.00 |
| Loans | 3720 | | | 0.00 | 0.00 |
| Sale of Capital Assets | 3730 | | | 0.00 | 0.00 |
| Loss Recoveries | 3740 | | | 0.00 | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | | | 0.00 | 0.00 |
| Face Value of Refunding Bonds | 3715 | | | 0.00 | 0.00 |
| Premium on Refunding Bonds | 3792 | | | 0.00 | 0.00 |
| Discount on Refunding Bonds | 892 | | | 0.00 | 0.00 |
| Refunding Lease-Purchase Agreements | 3755 | | | 0.00 | 0.00 |
| Premium on Refunding Lease-Purchase Agreements | 3794 | | | 0.00 | 0.00 |
| Discount on Refunding Lease-Purchase Agreements | 894 | | | 0.00 | 0.00 |
| Payments to Refunding Escrow Agent (Function 9299) | 760 | | | 0.00 | 0.00 |
| Transfers In | 3600 | | | 0.00 | 0.00 |
| Transfers Out | 9700 | | | 0.00 | 0.00 |
| **Total Other Financing Sources (Uses)** | | 0.00 | 0.00 | 0.00 | 0.00 |
| SPECIAL ITEMS | | | | 0.00 | 0.00 |
| EXTRAORDINARY ITEMS | | | | 0.00 | 0.00 |
| **Net Change in Fund Balances** | | 6,614,150.00 | 7,786,670.00 | 7,786,670.00 | 0.00 |
| Fund Balances, July 1, 2022 | 2800 | 37,730,288.00 | 37,730,288.00 | 37,730,288.00 | 0.00 |
| Adjustments to Fund Balances | 2891 | | | 0.00 | 0.00 |
| Fund Balances, June 30, 2023 | 2700 | 44,344,438.00 | 45,516,958.00 | 45,516,958.00 | 0.00 |

ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING BALANCE SHEET**
**NONMAJOR GOVERNMENTAL FUNDS**
**June 30, 2023**

| | Account Number | Special Revenue Funds | | | |
|---|---|---|---|---|---|
| | | Food Services 410 | Other Federal Programs 420 | Miscellaneous Special Revenue 490 | Total Nonmajor Special Revenue Funds |
| **ASSETS AND DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| **ASSETS** | | | | | |
| Cash and Cash Equivalents | 1110 | 5,458,771.00 | 0.00 | 2,338,915.00 | 7,797,686.00 |
| Investments | 1160 | 6,124,548.00 | 0.00 | 0.00 | 6,124,548.00 |
| Taxes Receivable, Net | 1120 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable, Net | 1131 | 0.00 | 0.00 | 7,639.00 | 7,639.00 |
| Interest Receivable on Investments | 1170 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Other Agencies | 1220 | 116,806.00 | 0.00 | 0.00 | 116,806.00 |
| Due From Budgetary Funds | 1141 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Insurer | 1180 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deposits Receivable | 1210 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Internal Funds | 1142 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cash with Fiscal/Service Agents | 1114 | 0.00 | 0.00 | 0.00 | 0.00 |
| Inventory | 1150 | 46,474.00 | 0.00 | 0.00 | 46,474.00 |
| Prepaid Items | 1230 | 0.00 | 0.00 | 0.00 | 0.00 |
| Long-Term Investments | 1460 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Assets** | | 11,746,599.00 | 0.00 | 2,346,554.00 | 14,093,153.00 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| Accumulated Decrease in Fair Value of Hedging Derivatives | 1910 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Outflows of Resources** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Assets and Deferred Outflows of Resources** | | 11,746,599.00 | 0.00 | 2,346,554.00 | 14,093,153.00 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES** | | | | | |
| **LIABILITIES** | | | | | |
| Cash Overdraft | 2125 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Salaries and Benefits | 2110 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payroll Deductions and Withholdings | 2170 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Payable | 2120 | 60,694.00 | 0.00 | 0.00 | 60,694.00 |
| Sales Tax Payable | 2260 | 0.00 | 0.00 | 0.00 | 0.00 |
| Current Notes Payable | 2250 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Interest Payable | 2210 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deposits Payable | 2220 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Other Agencies | 2230 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Budgetary Funds | 2161 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Internal Funds | 2162 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Fiscal Agent | 2240 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension Liability | 2115 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Postemployment Benefits Liability | 2116 | 0.00 | 0.00 | 0.00 | 0.00 |
| Judgments Payable | 2130 | 0.00 | 0.00 | 0.00 | 0.00 |
| Construction Contracts Payable | 2140 | 0.00 | 0.00 | 0.00 | 0.00 |
| Construction Contracts Payable - Retained Percentage | 2150 | 0.00 | 0.00 | 0.00 | 0.00 |
| Matured Bonds Payable | 2180 | 0.00 | 0.00 | 0.00 | 0.00 |
| Matured Interest Payable | 2190 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unearned Revenues | 2410 | 47,258.00 | 0.00 | 0.00 | 47,258.00 |
| Unavailable Revenues | 2410 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Liabilities** | | 107,952.00 | 0.00 | 0.00 | 107,952.00 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | |
| Accumulated Increase in Fair Value of Hedging Derivatives | 2610 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Revenues | 2630 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Inflows of Resources** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **FUND BALANCES** | | | | | |
| *Nonspendable:* | | | | | |
| Inventory | 2711 | 46,474.00 | 0.00 | 0.00 | 46,474.00 |
| Prepaid Amounts | 2712 | 0.00 | 0.00 | 0.00 | 0.00 |
| Permanent Fund Principal | 2713 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Not in Spendable Form | 2719 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Nonspendable Fund Balances* | 2710 | 46,474.00 | 0.00 | 0.00 | 46,474.00 |
| *Restricted for:* | | | | | |
| Economic Stabilization | 2721 | 0.00 | 0.00 | 0.00 | 0.00 |
| Federal Required Carryover Programs | 2722 | 0.00 | 0.00 | 0.00 | 0.00 |
| State Required Carryover Programs | 2723 | 0.00 | 0.00 | 0.00 | 0.00 |
| Local Sales Tax and Other Tax Levy | 2724 | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | 2725 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Projects | 2726 | 0.00 | 0.00 | 0.00 | 0.00 |
| Restricted for | 2729 | 11,592,173.00 | 0.00 | 0.00 | 11,592,173.00 |
| Restricted for | 2729 | 0.00 | 0.00 | 2,346,554.00 | 2,346,554.00 |
| *Total Restricted Fund Balances* | 2720 | 11,592,173.00 | 0.00 | 2,346,554.00 | 13,938,727.00 |
| *Committed to:* | | | | | |
| Economic Stabilization | 2731 | 0.00 | 0.00 | 0.00 | 0.00 |
| Contractual Agreements | 2732 | 0.00 | 0.00 | 0.00 | 0.00 |
| Committed for | 2739 | 0.00 | 0.00 | 0.00 | 0.00 |
| Committed for | 2739 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Committed Fund Balances* | 2730 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Assigned to:* | | | | | |
| Special Revenue | 2741 | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | 2742 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Projects | 2743 | 0.00 | 0.00 | 0.00 | 0.00 |
| Permanent Fund | 2744 | 0.00 | 0.00 | 0.00 | 0.00 |
| Assigned for | 2749 | 0.00 | 0.00 | 0.00 | 0.00 |
| Assigned for | 2749 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Assigned Fund Balances* | 2740 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Unassigned Fund Balances* | 2750 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Fund Balances** | 2700 | 11,638,647.00 | 0.00 | 2,346,554.00 | 13,985,201.00 |
| **Total Liabilities, Deferred Inflows of Resources and Fund Balances** | | 11,746,599.00 | 0.00 | 2,346,554.00 | 14,093,153.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING BALANCE SHEET (CONTINUED)**
**NONMAJOR GOVERNMENTAL FUNDS**
**June 30, 2023**

| | Account Number | Debt Service Funds | | | | |
|---|---|---|---|---|---|---|
| | | SBE/COBI Bonds 210 | Special Act Bonds 220 | Sections 1011.14 & 1011.15, F.S., Loans 230 | Motor Vehicle Revenue Bonds 240 | District Bonds 250 |
| **ASSETS AND DEFERRED OUTFLOWS OF RESOURCES** | | | | | | |
| **ASSETS** | | | | | | |
| Cash and Cash Equivalents | 1110 | 0.00 | 321,142.00 | 0.00 | 0.00 | 0.00 |
| Investments | 1160 | 16,974.00 | 5,305.00 | 0.00 | 0.00 | 0.00 |
| Taxes Receivable, Net | 1120 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable, Net | 1131 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest Receivable on Investments | 1170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Other Agencies | 1220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Budgetary Funds | 1141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Insurer | 1180 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deposits Receivable | 1210 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Internal Funds | 1142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cash with Fiscal/Service Agents | 1114 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Inventory | 1150 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepaid Items | 1230 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Long-Term Investments | 1460 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Assets** | | 16,974.00 | 326,447.00 | 0.00 | 0.00 | 0.00 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | | |
| Accumulated Decrease in Fair Value of Hedging Derivatives | 1910 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Outflows of Resources** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Assets and Deferred Outflows of Resources** | | 16,974.00 | 326,447.00 | 0.00 | 0.00 | 0.00 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES** | | | | | | |
| **LIABILITIES** | | | | | | |
| Cash Overdraft | 2125 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Salaries and Benefits | 2110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payroll Deductions and Withholdings | 2170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Payable | 2120 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sales Tax Payable | 2260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Current Notes Payable | 2250 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Interest Payable | 2210 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deposits Payable | 2220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Other Agencies | 2230 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Budgetary Funds | 2161 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Internal Funds | 2162 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Fiscal Agent | 2240 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension Liability | 2115 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Postemployment Benefits Liability | 2116 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Judgments Payable | 2130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Construction Contracts Payable | 2140 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Construction Contracts Payable - Retained Percentage | 2150 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Matured Bonds Payable | 2180 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Matured Interest Payable | 2190 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unearned Revenues | 2410 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unavailable Revenues | 2410 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Liabilities** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | |
| Accumulated Increase in Fair Value of Hedging Derivatives | 2610 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Revenues | 2630 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Inflows of Resources** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **FUND BALANCES** | | | | | | |
| *Nonspendable:* | | | | | | |
| Inventory | 2711 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepaid Amounts | 2712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Permanent Fund Principal | 2713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Not in Spendable Form | 2719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Nonspendable Fund Balances* | 2710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Restricted for:* | | | | | | |
| Economic Stabilization | 2721 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Federal Required Carryover Programs | 2722 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| State Required Carryover Programs | 2723 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Local Sales Tax and Other Tax Levy | 2724 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | 2725 | 16,974.00 | 326,447.00 | 0.00 | 0.00 | 0.00 |
| Capital Projects | 2726 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Restricted for | 2729 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Restricted for | 2729 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Restricted Fund Balances* | 2720 | 16,974.00 | 326,447.00 | 0.00 | 0.00 | 0.00 |
| *Committed to:* | | | | | | |
| Economic Stabilization | 2731 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Contractual Agreements | 2732 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Committed for | 2739 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Committed for | 2739 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Committed Fund Balances* | 2730 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Assigned to:* | | | | | | |
| Special Revenue | 2741 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | 2742 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Projects | 2743 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Permanent Fund | 2744 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Assigned for | 2749 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Assigned for | 2749 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Assigned Fund Balances* | 2740 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Unassigned Fund Balances* | 2750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Fund Balances** | 2700 | 16,974.00 | 326,447.00 | 0.00 | 0.00 | 0.00 |
| **Total Liabilities, Deferred Inflows of Resources and Fund Balances** | | 16,974.00 | 326,447.00 | 0.00 | 0.00 | 0.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING BALANCE SHEET (CONTINUED)**
**NONMAJOR GOVERNMENTAL FUNDS**
**June 30, 2023**

| | Account Number | Other Debt Service 290 | ARRA Economic Stimulus Debt Service 299 | Total Nonmajor Debt Service Funds |
|---|---|---|---|---|
| **ASSETS AND DEFERRED OUTFLOWS OF RESOURCES** | | | | |
| **ASSETS** | | | | |
| Cash and Cash Equivalents | 1110 | 5,100,913.00 | 0.00 | 5,422,055.00 |
| Investments | 1160 | 3,504,548.00 | 0.00 | 3,526,827.00 |
| Taxes Receivable, Net | 1120 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable, Net | 1131 | 0.00 | 0.00 | 0.00 |
| Interest Receivable on Investments | 1170 | 0.00 | 0.00 | 0.00 |
| Due From Other Agencies | 1220 | 0.00 | 0.00 | 0.00 |
| Due From Budgetary Funds | 1141 | 0.00 | 0.00 | 0.00 |
| Due From Insurer | 1180 | 0.00 | 0.00 | 0.00 |
| Deposits Receivable | 1210 | 0.00 | 0.00 | 0.00 |
| Due From Internal Funds | 1142 | 0.00 | 0.00 | 0.00 |
| Cash with Fiscal/Service Agents | 1114 | 0.00 | 0.00 | 0.00 |
| Inventory | 1150 | 0.00 | 0.00 | 0.00 |
| Prepaid Items | 1230 | 0.00 | 0.00 | 0.00 |
| Long-Term Investments | 1460 | 0.00 | 0.00 | 0.00 |
| **Total Assets** | | 8,605,461.00 | 0.00 | 8,948,882.00 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | |
| Accumulated Decrease in Fair Value of Hedging Derivatives | 1910 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Outflows of Resources** | | 0.00 | 0.00 | 0.00 |
| **Total Assets and Deferred Outflows of Resources** | | 8,605,461.00 | 0.00 | 8,948,882.00 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES** | | | | |
| **LIABILITIES** | | | | |
| Cash Overdraft | 2125 | 0.00 | 0.00 | 0.00 |
| Accrued Salaries and Benefits | 2110 | 0.00 | 0.00 | 0.00 |
| Payroll Deductions and Withholdings | 2170 | 0.00 | 0.00 | 0.00 |
| Accounts Payable | 2120 | 0.00 | 0.00 | 0.00 |
| Sales Tax Payable | 2260 | 0.00 | 0.00 | 0.00 |
| Current Notes Payable | 2250 | 0.00 | 0.00 | 0.00 |
| Accrued Interest Payable | 2210 | 0.00 | 0.00 | 0.00 |
| Deposits Payable | 2220 | 0.00 | 0.00 | 0.00 |
| Due to Other Agencies | 2230 | 0.00 | 0.00 | 0.00 |
| Due to Budgetary Funds | 2161 | 0.00 | 0.00 | 0.00 |
| Due to Internal Funds | 2162 | 0.00 | 0.00 | 0.00 |
| Due to Fiscal Agent | 2240 | 0.00 | 0.00 | 0.00 |
| Pension Liability | 2115 | 0.00 | 0.00 | 0.00 |
| Other Postemployment Benefits Liability | 2116 | 0.00 | 0.00 | 0.00 |
| Judgments Payable | 2130 | 0.00 | 0.00 | 0.00 |
| Construction Contracts Payable | 2140 | 0.00 | 0.00 | 0.00 |
| Construction Contracts Payable - Retained Percentage | 2150 | 0.00 | 0.00 | 0.00 |
| Matured Bonds Payable | 2180 | 0.00 | 0.00 | 0.00 |
| Matured Interest Payable | 2190 | 0.00 | 0.00 | 0.00 |
| Unearned Revenues | 2410 | 0.00 | 0.00 | 0.00 |
| Unavailable Revenues | 2410 | 0.00 | 0.00 | 0.00 |
| **Total Liabilities** | | 0.00 | 0.00 | 0.00 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | |
| Accumulated Increase in Fair Value of Hedging Derivatives | 2610 | 0.00 | 0.00 | 0.00 |
| Deferred Revenues | 2630 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Inflows of Resources** | | 0.00 | 0.00 | 0.00 |
| **FUND BALANCES** | | | | |
| *Nonspendable:* | | | | |
| Inventory | 2711 | 0.00 | 0.00 | 0.00 |
| Prepaid Amounts | 2712 | 0.00 | 0.00 | 0.00 |
| Permanent Fund Principal | 2713 | 0.00 | 0.00 | 0.00 |
| Other Not in Spendable Form | 2719 | 0.00 | 0.00 | 0.00 |
| *Total Nonspendable Fund Balances* | 2710 | 0.00 | 0.00 | 0.00 |
| *Restricted for:* | | | | |
| Economic Stabilization | 2721 | 0.00 | 0.00 | 0.00 |
| Federal Required Carryover Programs | 2722 | 0.00 | 0.00 | 0.00 |
| State Required Carryover Programs | 2723 | 0.00 | 0.00 | 0.00 |
| Local Sales Tax and Other Tax Levy | 2724 | 0.00 | 0.00 | 0.00 |
| Debt Service | 2725 | 8,605,461.00 | 0.00 | 8,948,882.00 |
| Capital Projects | 2726 | 0.00 | 0.00 | 0.00 |
| Restricted for | 2729 | 0.00 | 0.00 | 0.00 |
| Restricted for | 2729 | 0.00 | 0.00 | 0.00 |
| *Total Restricted Fund Balances* | 2720 | 8,605,461.00 | 0.00 | 8,948,882.00 |
| *Committed to:* | | | | |
| Economic Stabilization | 2731 | 0.00 | 0.00 | 0.00 |
| Contractual Agreements | 2732 | 0.00 | 0.00 | 0.00 |
| Committed for | 2739 | 0.00 | 0.00 | 0.00 |
| Committed for | 2739 | 0.00 | 0.00 | 0.00 |
| *Total Committed Fund Balances* | 2730 | 0.00 | 0.00 | 0.00 |
| *Assigned to:* | | | | |
| Special Revenue | 2741 | 0.00 | 0.00 | 0.00 |
| Debt Service | 2742 | 0.00 | 0.00 | 0.00 |
| Capital Projects | 2743 | 0.00 | 0.00 | 0.00 |
| Permanent Fund | 2744 | 0.00 | 0.00 | 0.00 |
| Assigned for | 2749 | 0.00 | 0.00 | 0.00 |
| Assigned for | 2749 | 0.00 | 0.00 | 0.00 |
| *Total Assigned Fund Balances* | 2740 | 0.00 | 0.00 | 0.00 |
| *Total Unassigned Fund Balances* | 2750 | 0.00 | 0.00 | 0.00 |
| **Total Fund Balances** | 2700 | 8,605,461.00 | 0.00 | 8,948,882.00 |
| **Total Liabilities, Deferred Inflows of Resources and Fund Balances** | | 8,605,461.00 | 0.00 | 8,948,882.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING BALANCE SHEET (CONTINUED)**
**NONMAJOR GOVERNMENTAL FUNDS**
**June 30, 2023**

| | Account Number | Capital Outlay Bond Issues (COBI) 310 | Special Act Bonds 320 | Sections 1011.14 & 1011.15, F.S., Loans 330 | Public Education Capital Outlay (PECO) 340 | District Bonds 350 |
|---|---|---|---|---|---|---|
| **ASSETS AND DEFERRED OUTFLOWS OF RESOURCES** | | | | | | |
| **ASSETS** | | | | | | |
| Cash and Cash Equivalents | 1110 | 0.00 | 0.00 | 0.00 | 9,274,631.00 | 0.00 |
| Investments | 1160 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Taxes Receivable, Net | 1120 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable, Net | 1131 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest Receivable on Investments | 1170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Other Agencies | 1220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Budgetary Funds | 1141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Insurer | 1180 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deposits Receivable | 1210 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Internal Funds | 1142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cash with Fiscal/Service Agents | 1114 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Inventory | 1150 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepaid Items | 1230 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Long-Term Investments | 1460 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Assets** | | 0.00 | 0.00 | 0.00 | 9,274,631.00 | 0.00 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | | |
| Accumulated Decrease in Fair Value of Hedging Derivatives | 1910 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Outflows of Resources** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Assets and Deferred Outflows of Resources** | | 0.00 | 0.00 | 0.00 | 9,274,631.00 | 0.00 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES** | | | | | | |
| **LIABILITIES** | | | | | | |
| Cash Overdraft | 2125 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Salaries and Benefits | 2110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payroll Deductions and Withholdings | 2170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Payable | 2120 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sales Tax Payable | 2260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Current Notes Payable | 2250 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Interest Payable | 2210 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deposits Payable | 2220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Other Agencies | 2230 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Budgetary Funds | 2161 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Internal Funds | 2162 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Fiscal Agent | 2240 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension Liability | 2115 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Postemployment Benefits Liability | 2116 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Judgments Payable | 2130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Construction Contracts Payable | 2140 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Construction Contracts Payable - Retained Percentage | 2150 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Matured Bonds Payable | 2180 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Matured Interest Payable | 2190 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unearned Revenues | 2410 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unavailable Revenues | 2410 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Liabilities** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | |
| Accumulated Increase in Fair Value of Hedging Derivatives | 2610 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Revenues | 2630 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Inflows of Resources** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **FUND BALANCES** | | | | | | |
| *Nonspendable:* | | | | | | |
| Inventory | 2711 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepaid Amounts | 2712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Permanent Fund Principal | 2713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Not in Spendable Form | 2719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Nonspendable Fund Balances* | 2710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Restricted for:* | | | | | | |
| Economic Stabilization | 2721 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Federal Required Carryover Programs | 2722 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| State Required Carryover Programs | 2723 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Local Sales Tax and Other Tax Levy | 2724 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | 2725 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Projects | 2726 | 0.00 | 0.00 | 0.00 | 9,274,631.00 | 0.00 |
| Restricted for | 2729 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Restricted for | 2729 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Restricted Fund Balances* | 2720 | 0.00 | 0.00 | 0.00 | 9,274,631.00 | 0.00 |
| *Committed to:* | | | | | | |
| Economic Stabilization | 2731 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Contractual Agreements | 2732 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Committed for | 2739 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Committed for | 2739 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Committed Fund Balances* | 2730 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Assigned to:* | | | | | | |
| Special Revenue | 2741 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | 2742 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Projects | 2743 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Permanent Fund | 2744 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Assigned for | 2749 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Assigned for | 2749 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Assigned Fund Balances* | 2740 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Unassigned Fund Balances* | 2750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Fund Balances** | 2700 | 0.00 | 0.00 | 0.00 | 9,274,631.00 | 0.00 |
| **Total Liabilities, Deferred Inflows of Resources and Fund Balances** | | 0.00 | 0.00 | 0.00 | 9,274,631.00 | 0.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING BALANCE SHEET (CONTINUED)**
**NONMAJOR GOVERNMENTAL FUNDS**
**June 30, 2023**

| | Account Number | Capital Projects Funds | | | | |
|---|---|---|---|---|---|---|
| | | Capital Outlay and Debt Service 360 | Nonvoted Capital Improvement Fund 370 | Voted Capital Improvement Fund 380 | Other Capital Projects 390 | ARRA Economic Stimulus Capital Projects 399 |
| **ASSETS AND DEFERRED OUTFLOWS OF RESOURCES** | | | | | | |
| **ASSETS** | | | | | | |
| Cash and Cash Equivalents | 1110 | 3,339,733.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Investments | 1160 | 4,064.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Taxes Receivable, Net | 1120 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable, Net | 1131 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest Receivable on Investments | 1170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Other Agencies | 1220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Budgetary Funds | 1141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Insurer | 1180 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deposits Receivable | 1210 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Internal Funds | 1142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cash with Fiscal/Service Agents | 1114 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Inventory | 1150 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepaid Items | 1230 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Long-Term Investments | 1460 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Assets** | | 3,343,797.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | | |
| Accumulated Decrease in Fair Value of Hedging Derivatives | 1910 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Outflows of Resources** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Assets and Deferred Outflows of Resources** | | 3,343,797.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES** | | | | | | |
| **LIABILITIES** | | | | | | |
| Cash Overdraft | 2125 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Salaries and Benefits | 2110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payroll Deductions and Withholdings | 2170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Payable | 2120 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sales Tax Payable | 2260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Current Notes Payable | 2250 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Interest Payable | 2210 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deposits Payable | 2220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Other Agencies | 2230 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Budgetary Funds | 2161 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Internal Funds | 2162 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Fiscal Agent | 2240 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension Liability | 2115 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Postemployment Benefits Liability | 2116 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Judgments Payable | 2130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Construction Contracts Payable | 2140 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Construction Contracts Payable - Retained Percentage | 2150 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Matured Bonds Payable | 2180 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Matured Interest Payable | 2190 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unearned Revenues | 2410 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unavailable Revenues | 2410 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Liabilities** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | |
| Accumulated Increase in Fair Value of Hedging Derivatives | 2610 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Revenues | 2630 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Inflows of Resources** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **FUND BALANCES** | | | | | | |
| *Nonspendable:* | | | | | | |
| Inventory | 2711 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepaid Amounts | 2712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Permanent Fund Principal | 2713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Not in Spendable Form | 2719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Nonspendable Fund Balances* | 2710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Restricted for:* | | | | | | |
| Economic Stabilization | 2721 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Federal Required Carryover Programs | 2722 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| State Required Carryover Programs | 2723 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Local Sales Tax and Other Tax Levy | 2724 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | 2725 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Projects | 2726 | 3,343,797.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Restricted for | 2729 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Restricted for | 2729 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Restricted Fund Balances* | 2720 | 3,343,797.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Committed to:* | | | | | | |
| Economic Stabilization | 2731 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Contractual Agreements | 2732 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Committed for | 2739 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Committed for | 2739 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Committed Fund Balances* | 2730 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Assigned to:* | | | | | | |
| Special Revenue | 2741 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | 2742 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Projects | 2743 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Permanent Fund | 2744 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Assigned for | 2749 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Assigned for | 2749 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Assigned Fund Balances* | 2740 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Unassigned Fund Balances* | 2750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Fund Balances** | 2700 | 3,343,797.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Liabilities, Deferred Inflows of Resources and Fund Balances** | | 3,343,797.00 | 0.00 | 0.00 | 0.00 | 0.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING BALANCE SHEET (CONTINUED)**
**NONMAJOR GOVERNMENTAL FUNDS**
**June 30, 2023**

| | Account Number | Total Nonmajor Capital Projects Funds |
|---|---|---|
| **ASSETS AND DEFERRED OUTFLOWS OF RESOURCES** | | |
| **ASSETS** | | |
| Cash and Cash Equivalents | 1110 | 12,614,364.00 |
| Investments | 1160 | 4,064.00 |
| Taxes Receivable, Net | 1120 | 0.00 |
| Accounts Receivable, Net | 1131 | 0.00 |
| Interest Receivable on Investments | 1170 | 0.00 |
| Due From Other Agencies | 1220 | 0.00 |
| Due From Budgetary Funds | 1141 | 0.00 |
| Due From Insurer | 1180 | 0.00 |
| Deposits Receivable | 1210 | 0.00 |
| Due From Internal Funds | 1142 | 0.00 |
| Cash with Fiscal/Service Agents | 1114 | 0.00 |
| Inventory | 1150 | 0.00 |
| Prepaid Items | 1230 | 0.00 |
| Long-Term Investments | 1460 | 0.00 |
| **Total Assets** | | 12,618,428.00 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | |
| Accumulated Decrease in Fair Value of Hedging Derivatives | 1910 | 0.00 |
| **Total Deferred Outflows of Resources** | | 0.00 |
| **Total Assets and Deferred Outflows of Resources** | | 12,618,428.00 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES** | | |
| **LIABILITIES** | | |
| Cash Overdraft | 2125 | 0.00 |
| Accrued Salaries and Benefits | 2110 | 0.00 |
| Payroll Deductions and Withholdings | 2170 | 0.00 |
| Accounts Payable | 2120 | 0.00 |
| Sales Tax Payable | 2260 | 0.00 |
| Current Notes Payable | 2250 | 0.00 |
| Accrued Interest Payable | 2210 | 0.00 |
| Deposits Payable | 2220 | 0.00 |
| Due to Other Agencies | 2230 | 0.00 |
| Due to Budgetary Funds | 2161 | 0.00 |
| Due to Internal Funds | 2162 | 0.00 |
| Due to Fiscal Agent | 2240 | 0.00 |
| Pension Liability | 2115 | 0.00 |
| Other Postemployment Benefits Liability | 2116 | 0.00 |
| Judgments Payable | 2130 | 0.00 |
| Construction Contracts Payable | 2140 | 0.00 |
| Construction Contracts Payable - Retained Percentage | 2150 | 0.00 |
| Matured Bonds Payable | 2180 | 0.00 |
| Matured Interest Payable | 2190 | 0.00 |
| Unearned Revenues | 2410 | 0.00 |
| Unavailable Revenues | 2410 | 0.00 |
| **Total Liabilities** | | 0.00 |
| **DEFERRED INFLOWS OF RESOURCES** | | |
| Accumulated Increase in Fair Value of Hedging Derivatives | 2610 | 0.00 |
| Deferred Revenues | 2630 | 0.00 |
| **Total Deferred Inflows of Resources** | | 0.00 |
| **FUND BALANCES** | | |
| *Nonspendable:* | | |
| Inventory | 2711 | 0.00 |
| Prepaid Amounts | 2712 | 0.00 |
| Permanent Fund Principal | 2713 | 0.00 |
| Other Not in Spendable Form | 2719 | 0.00 |
| *Total Nonspendable Fund Balances* | 2710 | 0.00 |
| *Restricted for:* | | |
| Economic Stabilization | 2721 | 0.00 |
| Federal Required Carryover Programs | 2722 | 0.00 |
| State Required Carryover Programs | 2723 | 0.00 |
| Local Sales Tax and Other Tax Levy | 2724 | 0.00 |
| Debt Service | 2725 | 0.00 |
| Capital Projects | 2726 | 12,618,428.00 |
| Restricted for | 2729 | 0.00 |
| Restricted for | 2729 | 0.00 |
| *Total Restricted Fund Balances* | 2720 | 12,618,428.00 |
| *Committed to:* | | |
| Economic Stabilization | 2731 | 0.00 |
| Contractual Agreements | 2732 | 0.00 |
| Committed for | 2739 | 0.00 |
| Committed for | 2739 | 0.00 |
| *Total Committed Fund Balances* | 2730 | 0.00 |
| *Assigned to:* | | |
| Special Revenue | 2741 | 0.00 |
| Debt Service | 2742 | 0.00 |
| Capital Projects | 2743 | 0.00 |
| Permanent Fund | 2744 | 0.00 |
| Assigned for | 2749 | 0.00 |
| Assigned for | 2749 | 0.00 |
| *Total Assigned Fund Balances* | 2740 | 0.00 |
| *Total Unassigned Fund Balances* | 2750 | 0.00 |
| **Total Fund Balances** | 2700 | 12,618,428.00 |
| **Total Liabilities, Deferred Inflows of Resources and Fund Balances** | | 12,618,428.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING BALANCE SHEET (CONTINUED)**
**NONMAJOR GOVERNMENTAL FUNDS**
**June 30, 2023**

| | Account Number | Permanent Funds 000 | Total Nonmajor Governmental Funds |
|---|---|---|---|
| **ASSETS AND DEFERRED OUTFLOWS OF RESOURCES** | | | |
| **ASSETS** | | | |
| Cash and Cash Equivalents | 1110 | 0.00 | 25,834,105.00 |
| Investments | 1160 | 0.00 | 9,655,439.00 |
| Taxes Receivable, Net | 1120 | 0.00 | 0.00 |
| Accounts Receivable, Net | 1131 | 0.00 | 7,639.00 |
| Interest Receivable on Investments | 1170 | 0.00 | 0.00 |
| Due From Other Agencies | 1220 | 0.00 | 116,806.00 |
| Due From Budgetary Funds | 1141 | 0.00 | 0.00 |
| Due From Insurer | 1180 | 0.00 | 0.00 |
| Deposits Receivable | 1210 | 0.00 | 0.00 |
| Due From Internal Funds | 1142 | 0.00 | 0.00 |
| Cash with Fiscal/Service Agents | 1114 | 0.00 | 0.00 |
| Inventory | 1150 | 0.00 | 46,474.00 |
| Prepaid Items | 1230 | 0.00 | 0.00 |
| Long-Term Investments | 1460 | 0.00 | 0.00 |
| **Total Assets** | | 0.00 | 35,660,463.00 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | |
| Accumulated Decrease in Fair Value of Hedging Derivatives | 1910 | 0.00 | 0.00 |
| **Total Deferred Outflows of Resources** | | 0.00 | 0.00 |
| **Total Assets and Deferred Outflows of Resources** | | 0.00 | 35,660,463.00 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES** | | | |
| **LIABILITIES** | | | |
| Cash Overdraft | 2125 | 0.00 | 0.00 |
| Accrued Salaries and Benefits | 2110 | 0.00 | 0.00 |
| Payroll Deductions and Withholdings | 2170 | 0.00 | 0.00 |
| Accounts Payable | 2120 | 0.00 | 60,694.00 |
| Sales Tax Payable | 2260 | 0.00 | 0.00 |
| Current Notes Payable | 2250 | 0.00 | 0.00 |
| Accrued Interest Payable | 2210 | 0.00 | 0.00 |
| Deposits Payable | 2220 | 0.00 | 0.00 |
| Due to Other Agencies | 2230 | 0.00 | 0.00 |
| Due to Budgetary Funds | 2161 | 0.00 | 0.00 |
| Due to Internal Funds | 2162 | 0.00 | 0.00 |
| Due to Fiscal Agent | 2240 | 0.00 | 0.00 |
| Pension Liability | 2115 | 0.00 | 0.00 |
| Other Postemployment Benefits Liability | 2116 | 0.00 | 0.00 |
| Judgments Payable | 2130 | 0.00 | 0.00 |
| Construction Contracts Payable | 2140 | 0.00 | 0.00 |
| Construction Contracts Payable - Retained Percentage | 2150 | 0.00 | 0.00 |
| Matured Bonds Payable | 2180 | 0.00 | 0.00 |
| Matured Interest Payable | 2190 | 0.00 | 0.00 |
| Unearned Revenues | 2410 | 0.00 | 47,258.00 |
| Unavailable Revenues | 2410 | 0.00 | 0.00 |
| **Total Liabilities** | | 0.00 | 107,952.00 |
| **DEFERRED INFLOWS OF RESOURCES** | | | |
| Accumulated Increase in Fair Value of Hedging Derivatives | 2610 | 0.00 | 0.00 |
| Deferred Revenues | 2630 | 0.00 | 0.00 |
| **Total Deferred Inflows of Resources** | | 0.00 | 0.00 |
| **FUND BALANCES** | | | |
| *Nonspendable:* | | | |
| Inventory | 2711 | 0.00 | 46,474.00 |
| Prepaid Amounts | 2712 | 0.00 | 0.00 |
| Permanent Fund Principal | 2713 | 0.00 | 0.00 |
| Other Not in Spendable Form | 2719 | 0.00 | 0.00 |
| *Total Nonspendable Fund Balances* | 2710 | 0.00 | 46,474.00 |
| *Restricted for:* | | | |
| Economic Stabilization | 2721 | 0.00 | 0.00 |
| Federal Required Carryover Programs | 2722 | 0.00 | 0.00 |
| State Required Carryover Programs | 2723 | 0.00 | 0.00 |
| Local Sales Tax and Other Tax Levy | 2724 | 0.00 | 0.00 |
| Debt Service | 2725 | 0.00 | 8,948,882.00 |
| Capital Projects | 2726 | 0.00 | 12,618,428.00 |
| Restricted for | 2729 | 0.00 | 11,592,173.00 |
| Restricted for | 2729 | 0.00 | 2,346,554.00 |
| *Total Restricted Fund Balances* | 2720 | 0.00 | 35,506,037.00 |
| *Committed to:* | | | |
| Economic Stabilization | 2731 | 0.00 | 0.00 |
| Contractual Agreements | 2732 | 0.00 | 0.00 |
| Committed for | 2739 | 0.00 | 0.00 |
| Committed for | 2739 | 0.00 | 0.00 |
| *Total Committed Fund Balances* | 2730 | 0.00 | 0.00 |
| *Assigned to:* | | | |
| Special Revenue | 2741 | 0.00 | 0.00 |
| Debt Service | 2742 | 0.00 | 0.00 |
| Capital Projects | 2743 | 0.00 | 0.00 |
| Permanent Fund | 2744 | 0.00 | 0.00 |
| Assigned for | 2749 | 0.00 | 0.00 |
| Assigned for | 2749 | 0.00 | 0.00 |
| *Total Assigned Fund Balances* | 2740 | 0.00 | 0.00 |
| *Total Unassigned Fund Balances* | 2750 | 0.00 | 0.00 |
| **Total Fund Balances** | 2700 | 0.00 | 35,552,511.00 |
| **Total Liabilities, Deferred Inflows of Resources and Fund Balances** | | 0.00 | 35,660,463.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**
**NONMAJOR GOVERNMENTAL FUNDS**
**For the Fiscal Year Ended June 30, 2023**

| | Account Number | Special Revenue Funds | | | |
|---|---|---|---|---|---|
| | | Food Services 410 | Other Federal Programs 420 | Miscellaneous Special Revenue 490 | Total Nonmajor Special Revenue Funds |
| **REVENUES** | | | | | |
| Federal Direct | 3100 | 0.00 | 0.00 | 0.00 | 0.00 |
| Federal Through State and Local | 3200 | 17,195,304.00 | 0.00 | 0.00 | 17,195,304.00 |
| State Sources | 3300 | 188,223.00 | 0.00 | 0.00 | 188,223.00 |
| *Local Sources:* | | | | | |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 | 0.00 | 0.00 | 0.00 | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service | 3412, 3421, 3423 | 0.00 | 0.00 | 0.00 | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects | 3413, 3421, 3423 | 0.00 | 0.00 | 0.00 | 0.00 |
| Local Sales Taxes | 3418, 3419 | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for Service - Food Service | 345X | 517,798.00 | 0.00 | 0.00 | 517,798.00 |
| Impact Fees | 3496 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Local Revenue | | 2,322.00 | 0.00 | 5,824,175.00 | 5,826,497.00 |
| Total Local Sources | 3400 | 520,120.00 | 0.00 | 5,824,175.00 | 6,344,295.00 |
| **Total Revenues** | | 17,903,647.00 | 0.00 | 5,824,175.00 | 23,727,822.00 |
| **EXPENDITURES** | | | | | |
| *Current:* | | | | | |
| Instruction | 5000 | 0.00 | 0.00 | 5,593,985.00 | 5,593,985.00 |
| Student Support Services | 6100 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Media Services | 6200 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Staff Training Services | 6400 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instruction-Related Technology | 6500 | 0.00 | 0.00 | 0.00 | 0.00 |
| Board | 7100 | 0.00 | 0.00 | 0.00 | 0.00 |
| General Administration | 7200 | 0.00 | 0.00 | 0.00 | 0.00 |
| School Administration | 7300 | 0.00 | 0.00 | 0.00 | 0.00 |
| Facilities Acquisition and Construction | 7410 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fiscal Services | 7500 | 0.00 | 0.00 | 0.00 | 0.00 |
| Food Services | 7600 | 14,580,380.00 | 0.00 | 0.00 | 14,580,380.00 |
| Central Services | 7700 | 0.00 | 0.00 | 0.00 | 0.00 |
| Student Transportation Services | 7800 | 0.00 | 0.00 | 0.00 | 0.00 |
| Operation of Plant | 7900 | 0.00 | 0.00 | 0.00 | 0.00 |
| Maintenance of Plant | 8100 | 0.00 | 0.00 | 0.00 | 0.00 |
| Administrative Technology Services | 8200 | 0.00 | 0.00 | 0.00 | 0.00 |
| Community Services | 9100 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Debt Service: (Function 9200)* | | | | | |
| Redemption of Principal | 710 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest | 720 | 0.00 | 0.00 | 0.00 | 0.00 |
| Dues and Fees | 730 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Debt Service | 791 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Capital Outlay:* | | | | | |
| Facilities Acquisition and Construction | 7420 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Capital Outlay | 9300 | 734,204.00 | 0.00 | 0.00 | 734,204.00 |
| **Total Expenditures** | | 15,314,584.00 | 0.00 | 5,593,985.00 | 20,908,569.00 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | | 2,589,063.00 | 0.00 | 230,190.00 | 2,819,253.00 |
| **OTHER FINANCING SOURCES (USES)** | | | | | |
| Issuance of Bonds | 3710 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Sale of Bonds | 3791 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Sale of Bonds | 891 | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3750 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Lease-Purchase Agreements | 3793 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Lease-Purchase Agreements | 893 | 0.00 | 0.00 | 0.00 | 0.00 |
| Loans | 3720 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sale of Capital Assets | 3730 | 0.00 | 0.00 | 0.00 | 0.00 |
| Loss Recoveries | 3740 | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds from Special Facility Construction Account | 3770 | 0.00 | 0.00 | 0.00 | 0.00 |
| Face Value of Refunding Bonds | 3715 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Refunding Bonds | 3792 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Refunding Bonds | 892 | 0.00 | 0.00 | 0.00 | 0.00 |
| Refunding Lease-Purchase Agreements | 3755 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Refunding Lease-Purchase Agreements | 3794 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Refunding Lease-Purchase Agreements | 894 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payments to Refunding Escrow Agent (Function 9299) | 760 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers In | 3600 | 29,134.00 | 0.00 | 0.00 | 29,134.00 |
| Transfers Out | 9700 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Other Financing Sources (Uses)** | | 29,134.00 | 0.00 | 0.00 | 29,134.00 |
| SPECIAL ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 |
| EXTRAORDINARY ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 |
| **Net Change in Fund Balances** | | 2,618,197.00 | 0.00 | 230,190.00 | 2,848,387.00 |
| Fund Balances, July 1, 2022 | 2800 | 9,020,450.00 | 0.00 | 2,116,364.00 | 11,136,814.00 |
| Adjustments to Fund Balances | 2891 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Balances, June 30, 2023 | 2700 | 11,638,647.00 | 0.00 | 2,346,554.00 | 13,985,201.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)**
**NONMAJOR GOVERNMENTAL FUNDS**
**For the Fiscal Year Ended June 30, 2023**

| | Account Number | Debt Service Funds | | | | |
|---|---|---|---|---|---|---|
| | | SBE/COBI Bonds 210 | Special Act Bonds 220 | Sections 1011.14 & 1011.15, F.S., Loans 230 | Motor Vehicle Revenue Bonds 240 | District Bonds 250 |
| **REVENUES** | | | | | | |
| Federal Direct | 3100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Federal Through State and Local | 3200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| State Sources | 3300 | 216,234.00 | 209,750.00 | 0.00 | 0.00 | 0.00 |
| *Local Sources:* | | | | | | |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service | 3412, 3421, 3423 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects | 3413, 3421, 3423 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Local Sales Taxes | 3418, 3419 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for Service - Food Service | 345X | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Impact Fees | 3496 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Local Revenue | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Local Sources | 3400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Revenues** | | 216,234.00 | 209,750.00 | 0.00 | 0.00 | 0.00 |
| **EXPENDITURES** | | | | | | |
| *Current:* | | | | | | |
| Instruction | 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Student Support Services | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Media Services | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Staff Training Services | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instruction-Related Technology | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Board | 7100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| General Administration | 7200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| School Administration | 7300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Facilities Acquisition and Construction | 7410 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fiscal Services | 7500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Food Services | 7600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Central Services | 7700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Student Transportation Services | 7800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Operation of Plant | 7900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Maintenance of Plant | 8100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Administrative Technology Services | 8200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Community Services | 9100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Debt Service: (Function 9200)* | | | | | | |
| Redemption of Principal | 710 | 180,000.00 | 90,000.00 | 0.00 | 0.00 | 0.00 |
| Interest | 720 | 38,490.00 | 115,100.00 | 0.00 | 0.00 | 0.00 |
| Dues and Fees | 730 | 71.00 | 3,500.00 | 0.00 | 0.00 | 0.00 |
| Other Debt Service | 791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Capital Outlay:* | | | | | | |
| Facilities Acquisition and Construction | 7420 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Capital Outlay | 9300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Expenditures** | | 218,561.00 | 208,600.00 | 0.00 | 0.00 | 0.00 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | | (2,327.00) | 1,150.00 | 0.00 | 0.00 | 0.00 |
| **OTHER FINANCING SOURCES (USES)** | | | | | | |
| Issuance of Bonds | 3710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Sale of Bonds | 3791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Sale of Bonds | 891 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Lease-Purchase Agreements | 3793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Lease-Purchase Agreements | 893 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Loans | 3720 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sale of Capital Assets | 3730 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Loss Recoveries | 3740 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds from Special Facility Construction Account | 3770 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Face Value of Refunding Bonds | 3715 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Refunding Bonds | 3792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Refunding Bonds | 892 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Refunding Lease-Purchase Agreements | 3755 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Refunding Lease-Purchase Agreements | 3794 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Refunding Lease-Purchase Agreements | 894 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payments to Refunding Escrow Agent (Function 9299) | 760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers In | 3600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers Out | 9700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Other Financing Sources (Uses)** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SPECIAL ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EXTRAORDINARY ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Net Change in Fund Balances** | | (2,327.00) | 1,150.00 | 0.00 | 0.00 | 0.00 |
| Fund Balances, July 1, 2022 | 2800 | 19,301.00 | 325,297.00 | 0.00 | 0.00 | 0.00 |
| Adjustments to Fund Balances | 2891 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Balances, June 30, 2023 | 2700 | 16,974.00 | 326,447.00 | 0.00 | 0.00 | 0.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)**
**NONMAJOR GOVERNMENTAL FUNDS**
**For the Fiscal Year Ended June 30, 2023**

| | Account Number | Other Debt Service 290 | ARRA Economic Stimulus Debt Service 299 | Total Nonmajor Debt Service Funds |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Federal Direct | 3100 | 0.00 | 0.00 | 0.00 |
| Federal Through State and Local | 3200 | 0.00 | 0.00 | 0.00 |
| State Sources | 3300 | 0.00 | 0.00 | 425,984.00 |
| *Local Sources:* | | | | |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 | 0.00 | 0.00 | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service | 3412, 3421, 3423 | 0.00 | 0.00 | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects | 3413, 3421, 3423 | 0.00 | 0.00 | 0.00 |
| Local Sales Taxes | 3418, 3419 | 0.00 | 0.00 | 0.00 |
| Charges for Service - Food Service | 345X | 0.00 | 0.00 | 0.00 |
| Impact Fees | 3496 | 0.00 | 0.00 | 0.00 |
| Other Local Revenue | | 103,013.00 | 0.00 | 103,013.00 |
| Total Local Sources | 3400 | 103,013.00 | 0.00 | 103,013.00 |
| **Total Revenues** | | 103,013.00 | 0.00 | 528,997.00 |
| **EXPENDITURES** | | | | |
| *Current:* | | | | |
| Instruction | 5000 | 0.00 | 0.00 | 0.00 |
| Student Support Services | 6100 | 0.00 | 0.00 | 0.00 |
| Instructional Media Services | 6200 | 0.00 | 0.00 | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 0.00 | 0.00 | 0.00 |
| Instructional Staff Training Services | 6400 | 0.00 | 0.00 | 0.00 |
| Instruction-Related Technology | 6500 | 0.00 | 0.00 | 0.00 |
| Board | 7100 | 0.00 | 0.00 | 0.00 |
| General Administration | 7200 | 0.00 | 0.00 | 0.00 |
| School Administration | 7300 | 0.00 | 0.00 | 0.00 |
| Facilities Acquisition and Construction | 7410 | 0.00 | 0.00 | 0.00 |
| Fiscal Services | 7500 | 0.00 | 0.00 | 0.00 |
| Food Services | 7600 | 0.00 | 0.00 | 0.00 |
| Central Services | 7700 | 0.00 | 0.00 | 0.00 |
| Student Transportation Services | 7800 | 0.00 | 0.00 | 0.00 |
| Operation of Plant | 7900 | 0.00 | 0.00 | 0.00 |
| Maintenance of Plant | 8100 | 0.00 | 0.00 | 0.00 |
| Administrative Technology Services | 8200 | 0.00 | 0.00 | 0.00 |
| Community Services | 9100 | 0.00 | 0.00 | 0.00 |
| *Debt Service: (Function 9200)* | | | | |
| Redemption of Principal | 710 | 5,896,953.00 | 0.00 | 6,166,953.00 |
| Interest | 720 | 3,601,167.00 | 0.00 | 3,754,757.00 |
| Dues and Fees | 730 | 7,700.00 | 0.00 | 11,271.00 |
| Other Debt Service | 791 | 0.00 | 0.00 | 0.00 |
| *Capital Outlay:* | | | | |
| Facilities Acquisition and Construction | 7420 | 0.00 | 0.00 | 0.00 |
| Other Capital Outlay | 9300 | 0.00 | 0.00 | 0.00 |
| **Total Expenditures** | | 9,505,820.00 | 0.00 | 9,932,981.00 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | | (9,402,807.00) | 0.00 | (9,403,984.00) |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Issuance of Bonds | 3710 | 0.00 | 0.00 | 0.00 |
| Premium on Sale of Bonds | 3791 | 0.00 | 0.00 | 0.00 |
| Discount on Sale of Bonds | 891 | 0.00 | 0.00 | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3750 | 0.00 | 0.00 | 0.00 |
| Premium on Lease-Purchase Agreements | 3793 | 0.00 | 0.00 | 0.00 |
| Discount on Lease-Purchase Agreements | 893 | 0.00 | 0.00 | 0.00 |
| Loans | 3720 | 0.00 | 0.00 | 0.00 |
| Sale of Capital Assets | 3730 | 0.00 | 0.00 | 0.00 |
| Loss Recoveries | 3740 | 0.00 | 0.00 | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | 0.00 | 0.00 | 0.00 |
| Proceeds from Special Facility Construction Account | 3770 | 0.00 | 0.00 | 0.00 |
| Face Value of Refunding Bonds | 3715 | 0.00 | 0.00 | 0.00 |
| Premium on Refunding Bonds | 3792 | 0.00 | 0.00 | 0.00 |
| Discount on Refunding Bonds | 892 | 0.00 | 0.00 | 0.00 |
| Refunding Lease-Purchase Agreements | 3755 | 0.00 | 0.00 | 0.00 |
| Premium on Refunding Lease-Purchase Agreements | 3794 | 0.00 | 0.00 | 0.00 |
| Discount on Refunding Lease-Purchase Agreements | 894 | 0.00 | 0.00 | 0.00 |
| Payments to Refunding Escrow Agent (Function 9299) | 760 | 0.00 | 0.00 | 0.00 |
| Transfers In | 3600 | 9,502,034.00 | 0.00 | 9,502,034.00 |
| Transfers Out | 9700 | (4,385,055.00) | 0.00 | (4,385,055.00) |
| **Total Other Financing Sources (Uses)** | | 5,116,979.00 | 0.00 | 5,116,979.00 |
| SPECIAL ITEMS | | 0.00 | 0.00 | 0.00 |
| EXTRAORDINARY ITEMS | | 0.00 | 0.00 | 0.00 |
| **Net Change in Fund Balances** | | (4,285,828.00) | 0.00 | (4,287,005.00) |
| Fund Balances, July 1, 2022 | 2800 | 12,891,289.00 | 0.00 | 13,235,887.00 |
| Adjustments to Fund Balances | 2891 | 0.00 | 0.00 | 0.00 |
| Fund Balances, June 30, 2023 | 2700 | 8,605,461.00 | 0.00 | 8,948,882.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)**
**NONMAJOR GOVERNMENTAL FUNDS**
**For the Fiscal Year Ended June 30, 2023**

| | Account Number | Capital Outlay Bond Issues (COBI) 310 | Special Act Bonds 320 | Sections 1011.14 & 1011.15, F.S., Loans 330 | Public Education Capital Outlay (PECO) 340 | District Bonds 350 |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| Federal Direct | 3100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Federal Through State and Local | 3200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| State Sources | 3300 | 0.00 | 0.00 | 0.00 | 8,567,084.00 | 0.00 |
| *Local Sources:* | | | | | | |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service | 3412, 3421, 3423 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects | 3413, 3421, 3423 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Local Sales Taxes | 3418, 3419 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for Service - Food Service | 345X | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Impact Fees | 3496 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Local Revenue | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Local Sources | 3400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Revenues** | | 0.00 | 0.00 | 0.00 | 8,567,084.00 | 0.00 |
| **EXPENDITURES** | | | | | | |
| *Current:* | | | | | | |
| Instruction | 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Student Support Services | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Media Services | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Staff Training Services | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instruction-Related Technology | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Board | 7100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| General Administration | 7200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| School Administration | 7300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Facilities Acquisition and Construction | 7410 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fiscal Services | 7500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Food Services | 7600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Central Services | 7700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Student Transportation Services | 7800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Operation of Plant | 7900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Maintenance of Plant | 8100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Administrative Technology Services | 8200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Community Services | 9100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Debt Service: (Function 9200)* | | | | | | |
| Redemption of Principal | 710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest | 720 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Dues and Fees | 730 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Debt Service | 791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Capital Outlay:* | | | | | | |
| Facilities Acquisition and Construction | 7420 | 0.00 | 0.00 | 0.00 | 396,920.00 | 0.00 |
| Charter School Local Capital Improvement | 7430 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Charter School Capital Outlay Sales Tax | 7440 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Capital Outlay | 9300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Expenditures** | | 0.00 | 0.00 | 0.00 | 396,920.00 | 0.00 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | | 0.00 | 0.00 | 0.00 | 8,170,164.00 | 0.00 |
| **OTHER FINANCING SOURCES (USES)** | | | | | | |
| Issuance of Bonds | 3710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Sale of Bonds | 3791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Sale of Bonds | 891 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Lease-Purchase Agreements | 3793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Lease-Purchase Agreements | 893 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Loans | 3720 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sale of Capital Assets | 3730 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Loss Recoveries | 3740 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds from Special Facility Construction Account | 3770 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Face Value of Refunding Bonds | 3715 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Refunding Bonds | 3792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Refunding Bonds | 892 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Refunding Lease-Purchase Agreements | 3755 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Refunding Lease-Purchase Agreements | 3794 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Refunding Lease-Purchase Agreements | 894 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payments to Refunding Escrow Agent (Function 9299) | 760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers In | 3600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers Out | 9700 | 0.00 | 0.00 | 0.00 | (222,298.00) | 0.00 |
| **Total Other Financing Sources (Uses)** | | 0.00 | 0.00 | 0.00 | (222,298.00) | 0.00 |
| SPECIAL ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EXTRAORDINARY ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Net Change in Fund Balances** | | 0.00 | 0.00 | 0.00 | 7,947,866.00 | 0.00 |
| Fund Balances, July 1, 2022 | 2800 | 0.00 | 0.00 | 0.00 | 1,326,765.00 | 0.00 |
| Adjustments to Fund Balances | 2891 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Balances, June 30, 2023 | 2700 | 0.00 | 0.00 | 0.00 | 9,274,631.00 | 0.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANG**
**NONMAJOR GOVERNMENTAL FUNDS**
**For the Fiscal Year Ended June 30, 2023**

| | Account Number | Capital Projects Funds<br>Capital Outlay and Debt Service 360 | Nonvoted Capital Improvement Fund 370 | Voted Capital Improvement Fund 380 | Other Capital Projects 390 | ARRA Economic Stimulus Capital Projects 399 |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| Federal Direct | 3100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Federal Through State and Local | 3200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| State Sources | 3300 | 796,668.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Local Sources:* | | | | | | |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service | 3412, 3421, 3423 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects | 3413, 3421, 3423 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Local Sales Taxes | 3418, 3419 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for Service - Food Service | 345X | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Impact Fees | 3496 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Local Revenue | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Local Sources | 3400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Revenues** | | 796,668.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **EXPENDITURES** | | | | | | |
| *Current:* | | | | | | |
| Instruction | 5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Student Support Services | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Media Services | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Staff Training Services | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instruction-Related Technology | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Board | 7100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| General Administration | 7200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| School Administration | 7300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Facilities Acquisition and Construction | 7410 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fiscal Services | 7500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Food Services | 7600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Central Services | 7700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Student Transportation Services | 7800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Operation of Plant | 7900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Maintenance of Plant | 8100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Administrative Technology Services | 8200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Community Services | 9100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Debt Service: (Function 9200)* | | | | | | |
| Redemption of Principal | 710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest | 720 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Dues and Fees | 730 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Debt Service | 791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Capital Outlay:* | | | | | | |
| Facilities Acquisition and Construction | 7420 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Charter School Local Capital Improvement | 7430 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Charter School Capital Outlay Sales Tax | 7440 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Capital Outlay | 9300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Expenditures** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | | 796,668.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **OTHER FINANCING SOURCES (USES)** | | | | | | |
| Issuance of Bonds | 3710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Sale of Bonds | 3791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Sale of Bonds | 891 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Lease-Purchase Agreements | 3793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Lease-Purchase Agreements | 893 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Loans | 3720 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sale of Capital Assets | 3730 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Loss Recoveries | 3740 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds from Special Facility Construction Account | 3770 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Face Value of Refunding Bonds | 3715 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Refunding Bonds | 3792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Refunding Bonds | 892 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Refunding Lease-Purchase Agreements | 3755 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium on Refunding Lease-Purchase Agreements | 3794 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount on Refunding Lease-Purchase Agreements | 894 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payments to Refunding Escrow Agent (Function 9299) | 760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers In | 3600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers Out | 9700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Other Financing Sources (Uses)** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SPECIAL ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EXTRAORDINARY ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Net Change in Fund Balances** | | 796,668.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Balances, July 1, 2022 | 2800 | 2,547,129.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Adjustments to Fund Balances | 2891 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Balances, June 30, 2023 | 2700 | 3,343,797.00 | 0.00 | 0.00 | 0.00 | 0.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANG**
**NONMAJOR GOVERNMENTAL FUNDS**
**For the Fiscal Year Ended June 30, 2023**

| | Account Number | Total Nonmajor Capital Projects Funds |
|---|---|---|
| **REVENUES** | | |
| Federal Direct | 3100 | 0.00 |
| Federal Through State and Local | 3200 | 0.00 |
| State Sources | 3300 | 9,363,752.00 |
| *Local Sources:* | | |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service | 3412, 3421, 3423 | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects | 3413, 3421, 3423 | 0.00 |
| Local Sales Taxes | 3418, 3419 | 0.00 |
| Charges for Service - Food Service | 345X | 0.00 |
| Impact Fees | 3496 | 0.00 |
| Other Local Revenue | | 0.00 |
| Total Local Sources | 3400 | 0.00 |
| **Total Revenues** | | 9,363,752.00 |
| **EXPENDITURES** | | |
| *Current:* | | |
| Instruction | 5000 | 0.00 |
| Student Support Services | 6100 | 0.00 |
| Instructional Media Services | 6200 | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 0.00 |
| Instructional Staff Training Services | 6400 | 0.00 |
| Instruction-Related Technology | 6500 | 0.00 |
| Board | 7100 | 0.00 |
| General Administration | 7200 | 0.00 |
| School Administration | 7300 | 0.00 |
| Facilities Acquisition and Construction | 7410 | 0.00 |
| Fiscal Services | 7500 | 0.00 |
| Food Services | 7600 | 0.00 |
| Central Services | 7700 | 0.00 |
| Student Transportation Services | 7800 | 0.00 |
| Operation of Plant | 7900 | 0.00 |
| Maintenance of Plant | 8100 | 0.00 |
| Administrative Technology Services | 8200 | 0.00 |
| Community Services | 9100 | 0.00 |
| *Debt Service: (Function 9200)* | | |
| Redemption of Principal | 710 | 0.00 |
| Interest | 720 | 0.00 |
| Dues and Fees | 730 | 0.00 |
| Other Debt Service | 791 | 0.00 |
| *Capital Outlay:* | | |
| Facilities Acquisition and Construction | 7420 | 396,920.00 |
| Charter School Local Capital Improvement | 7430 | 0.00 |
| Charter School Capital Outlay Sales Tax | 7440 | 0.00 |
| Other Capital Outlay | 9300 | 0.00 |
| **Total Expenditures** | | 396,920.00 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | | 8,966,832.00 |
| **OTHER FINANCING SOURCES (USES)** | | |
| Issuance of Bonds | 3710 | 0.00 |
| Premium on Sale of Bonds | 3791 | 0.00 |
| Discount on Sale of Bonds | 891 | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3750 | 0.00 |
| Premium on Lease-Purchase Agreements | 3793 | 0.00 |
| Discount on Lease-Purchase Agreements | 893 | 0.00 |
| Loans | 3720 | 0.00 |
| Sale of Capital Assets | 3730 | 0.00 |
| Loss Recoveries | 3740 | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | 0.00 |
| Proceeds from Special Facility Construction Account | 3770 | 0.00 |
| Face Value of Refunding Bonds | 3715 | 0.00 |
| Premium on Refunding Bonds | 3792 | 0.00 |
| Discount on Refunding Bonds | 892 | 0.00 |
| Refunding Lease-Purchase Agreements | 3755 | 0.00 |
| Premium on Refunding Lease-Purchase Agreements | 3794 | 0.00 |
| Discount on Refunding Lease-Purchase Agreements | 894 | 0.00 |
| Payments to Refunding Escrow Agent (Function 9299) | 760 | 0.00 |
| Transfers In | 3600 | 0.00 |
| Transfers Out | 9700 | (222,298.00) |
| **Total Other Financing Sources (Uses)** | | (222,298.00) |
| SPECIAL ITEMS | | 0.00 |
| EXTRAORDINARY ITEMS | | 0.00 |
| **Net Change in Fund Balances** | | 8,744,534.00 |
| Fund Balances, July 1, 2022 | 2800 | 3,873,894.00 |
| Adjustments to Fund Balances | 2891 | 0.00 |
| Fund Balances, June 30, 2023 | 2700 | 12,618,428.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF HERNANDO COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
**For the Fiscal Year Ended June 30, 2023**

| | Account Number | Permanent Funds 000 | Total Nonmajor Governmental Funds |
|---|---|---|---|
| **REVENUES** | | | |
| Federal Direct | 3100 | 0.00 | 0.00 |
| Federal Through State and Local | 3200 | 0.00 | 17,195,304.00 |
| State Sources | 3300 | 0.00 | 9,977,959.00 |
| *Local Sources:* | | | |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 | 0.00 | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service | 3412, 3421, 3423 | 0.00 | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects | 3413, 3421, 3423 | 0.00 | 0.00 |
| Local Sales Taxes | 3418, 3419 | 0.00 | 0.00 |
| Charges for Service - Food Service | 345X | 0.00 | 517,798.00 |
| Impact Fees | 3496 | 0.00 | 0.00 |
| Other Local Revenue | | 0.00 | 5,929,510.00 |
| Total Local Sources | 3400 | 0.00 | 6,447,308.00 |
| **Total Revenues** | | 0.00 | 33,620,571.00 |
| **EXPENDITURES** | | | |
| *Current:* | | | |
| Instruction | 5000 | 0.00 | 5,593,985.00 |
| Student Support Services | 6100 | 0.00 | 0.00 |
| Instructional Media Services | 6200 | 0.00 | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 0.00 | 0.00 |
| Instructional Staff Training Services | 6400 | 0.00 | 0.00 |
| Instruction-Related Technology | 6500 | 0.00 | 0.00 |
| Board | 7100 | 0.00 | 0.00 |
| General Administration | 7200 | 0.00 | 0.00 |
| School Administration | 7300 | 0.00 | 0.00 |
| Facilities Acquisition and Construction | 7410 | 0.00 | 0.00 |
| Fiscal Services | 7500 | 0.00 | 0.00 |
| Food Services | 7600 | 0.00 | 14,580,380.00 |
| Central Services | 7700 | 0.00 | 0.00 |
| Student Transportation Services | 7800 | 0.00 | 0.00 |
| Operation of Plant | 7900 | 0.00 | 0.00 |
| Maintenance of Plant | 8100 | 0.00 | 0.00 |
| Administrative Technology Services | 8200 | 0.00 | 0.00 |
| Community Services | 9100 | 0.00 | 0.00 |
| *Debt Service: (Function 9200)* | | | |
| Redemption of Principal | 710 | 0.00 | 6,166,953.00 |
| Interest | 720 | 0.00 | 3,754,757.00 |
| Dues and Fees | 730 | 0.00 | 11,271.00 |
| Other Debt Service | 791 | 0.00 | 0.00 |
| *Capital Outlay:* | | | |
| Facilities Acquisition and Construction | 7420 | 0.00 | 396,920.00 |
| Charter School Local Capital Improvement | 7430 | 0.00 | 0.00 |
| Other Capital Outlay | 9300 | 0.00 | 734,204.00 |
| **Total Expenditures** | | 0.00 | 31,238,470.00 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | | 0.00 | 2,382,101.00 |
| **OTHER FINANCING SOURCES (USES)** | | | |
| Issuance of Bonds | 3710 | 0.00 | 0.00 |
| Premium on Sale of Bonds | 3791 | 0.00 | 0.00 |
| Discount on Sale of Bonds | 891 | 0.00 | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3750 | 0.00 | 0.00 |
| Premium on Lease-Purchase Agreements | 3793 | 0.00 | 0.00 |
| Discount on Lease-Purchase Agreements | 893 | 0.00 | 0.00 |
| Loans | 3720 | 0.00 | 0.00 |
| Sale of Capital Assets | 3730 | 0.00 | 0.00 |
| Loss Recoveries | 3740 | 0.00 | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | 0.00 | 0.00 |
| Proceeds from Special Facility Construction Account | 3770 | 0.00 | 0.00 |
| Face Value of Refunding Bonds | 3715 | 0.00 | 0.00 |
| Premium on Refunding Bonds | 3792 | 0.00 | 0.00 |
| Discount on Refunding Bonds | 892 | 0.00 | 0.00 |
| Refunding Lease-Purchase Agreements | 3755 | 0.00 | 0.00 |
| Premium on Refunding Lease-Purchase Agreements | 3794 | 0.00 | 0.00 |
| Discount on Refunding Lease-Purchase Agreements | 894 | 0.00 | 0.00 |
| Payments to Refunding Escrow Agent (Function 9299) | 760 | 0.00 | 0.00 |
| Transfers In | 3600 | 0.00 | 9,531,168.00 |
| Transfers Out | 9700 | 0.00 | (4,607,353.00) |
| **Total Other Financing Sources (Uses)** | | 0.00 | 4,923,815.00 |
| SPECIAL ITEMS | | 0.00 | 0.00 |
| EXTRAORDINARY ITEMS | | 0.00 | 0.00 |
| **Net Change in Fund Balances** | | 0.00 | 7,305,916.00 |
| Fund Balances, July 1, 2022 | 2800 | 0.00 | 28,246,595.00 |
| Adjustments to Fund Balances | 2891 | 0.00 | 0.00 |
| Fund Balances, June 30, 2023 | 2700 | 0.00 | 35,552,511.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF HERNANDO COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
SPECIAL REVENUE FUND SCHOOL FOOD SERVICE
**For the Fiscal Year Ended June 30, 2023**

| | Account Number | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|---|---|---|---|---|---|
| | | Original | Final | | |
| **REVENUES** | | | | | |
| Federal Direct | 3100 | | | | 0.00 |
| Federal Through State and Local | 3200 | 14,070,000.00 | 17,195,304.00 | 17,195,304.00 | 0.00 |
| State Sources | 3300 | 184,000.00 | 188,223.00 | 188,223.00 | 0.00 |
| *Local Sources:* | | | | | |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 | | | | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service | 3412, 3421, 3423 | | | | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects | 3413, 3421, 3423 | | | | 0.00 |
| Local Sales Taxes | 3418, 3419 | | | | 0.00 |
| Charges for Service - Food Service | 345X | 265,500.00 | 520,120.00 | 520,120.00 | 0.00 |
| Impact Fees | 3496 | | | | 0.00 |
| Other Local Revenue | | | | | 0.00 |
| Total Local Sources | 3400 | 265,500.00 | 520,120.00 | 520,120.00 | 0.00 |
| **Total Revenues** | | 14,519,500.00 | 17,903,647.00 | 17,903,647.00 | 0.00 |
| **EXPENDITURES** | | | | | |
| *Current:* | | | | | |
| Instruction | 5000 | | | | 0.00 |
| Student Support Services | 6100 | | | | 0.00 |
| Instructional Media Services | 6200 | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | | | | 0.00 |
| Instructional Staff Training Services | 6400 | | | | 0.00 |
| Instruction-Related Technology | 6500 | | | | 0.00 |
| Board | 7100 | | | | 0.00 |
| General Administration | 7200 | | | | 0.00 |
| School Administration | 7300 | | | | 0.00 |
| Facilities Acquisition and Construction | 7410 | | | | 0.00 |
| Fiscal Services | 7500 | | | | 0.00 |
| Food Services | 7600 | 16,889,333.00 | 15,314,584.00 | 15,314,584.00 | 0.00 |
| Central Services | 7700 | | | | 0.00 |
| Student Transportation Services | 7800 | | | | 0.00 |
| Operation of Plant | 7900 | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | 0.00 |
| Community Services | 9100 | | | | 0.00 |
| *Debt Service: (Function 9200)* | | | | | |
| Redemption of Principal | 710 | | | | 0.00 |
| Interest | 720 | | | | 0.00 |
| Dues and Fees | 730 | | | | 0.00 |
| Other Debt Service | 791 | | | | 0.00 |
| *Capital Outlay:* | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | 0.00 |
| **Total Expenditures** | | 16,889,333.00 | 15,314,584.00 | 15,314,584.00 | 0.00 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | | (2,369,833.00) | 2,589,063.00 | 2,589,063.00 | 0.00 |
| **OTHER FINANCING SOURCES (USES)** | | | | | |
| Issuance of Bonds | 3710 | | | | 0.00 |
| Premium on Sale of Bonds | 3791 | | | | 0.00 |
| Discount on Sale of Bonds | 891 | | | | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3750 | | | | 0.00 |
| Premium on Lease-Purchase Agreements | 3793 | | | | 0.00 |
| Discount on Lease-Purchase Agreements | 893 | | | | 0.00 |
| Loans | 3720 | | | | 0.00 |
| Sale of Capital Assets | 3730 | | | | 0.00 |
| Loss Recoveries | 3740 | | | | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | | | | 0.00 |
| Face Value of Refunding Bonds | 3715 | | | | 0.00 |
| Premium on Refunding Bonds | 3792 | | | | 0.00 |
| Discount on Refunding Bonds | 892 | | | | 0.00 |
| Refunding Lease-Purchase Agreements | 3755 | | | | 0.00 |
| Premium on Refunding Lease-Purchase Agreements | 3794 | | | | 0.00 |
| Discount on Refunding Lease-Purchase Agreements | 894 | | | | 0.00 |
| Payments to Refunding Escrow Agent (Function 9299) | 760 | | | | 0.00 |
| Transfers In | 3600 | | 29,134.00 | 29,134.00 | 0.00 |
| Transfers Out | 9700 | | | | 0.00 |
| **Total Other Financing Sources (Uses)** | | 0.00 | 29,134.00 | 29,134.00 | 0.00 |
| SPECIAL ITEMS | | | | | 0.00 |
| EXTRAORDINARY ITEMS | | | | | 0.00 |
| **Net Change in Fund Balances** | | (2,369,833.00) | 2,618,197.00 | 2,618,197.00 | 0.00 |
| Fund Balances, July 1, 2022 | 2800 | 9,020,450.00 | 9,020,450.00 | 9,020,450.00 | 0.00 |
| Adjustments to Fund Balances | 2891 | | | | 0.00 |
| Fund Balances, June 30, 2023 | 2700 | 6,650,617.00 | 11,638,647.00 | 11,638,647.00 | 0.00 |

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**
**DEBT SERVICE FUND SPECIAL ACT BONDS**
**For the Fiscal Year Ended June 30, 2023**

| | Account Number | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|---|---|---|---|---|---|
| | | Original | Final | | |
| **REVENUES** | | | | | |
| Federal Direct | 3100 | | | | 0.00 |
| Federal Through State and Local | 3200 | | | | 0.00 |
| State Sources | 3300 | 210,100.00 | 209,750.00 | 209,750.00 | 0.00 |
| *Local Sources:* | | | | | |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 | | | | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service | 3412, 3421, 3423 | | | | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects | 3413, 3421, 3423 | | | | 0.00 |
| Local Sales Taxes | 3418, 3419 | | | | 0.00 |
| Charges for Service - Food Service | 345X | | | | 0.00 |
| Impact Fees | 3496 | | | | 0.00 |
| Other Local Revenue | | | | | 0.00 |
| Total Local Sources | 3400 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Revenues** | | 210,100.00 | 209,750.00 | 209,750.00 | 0.00 |
| **EXPENDITURES** | | | | | |
| *Current:* | | | | | |
| Instruction | 5000 | | | | 0.00 |
| Student Support Services | 6100 | | | | 0.00 |
| Instructional Media Services | 6200 | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | | | | 0.00 |
| Instructional Staff Training Services | 6400 | | | | 0.00 |
| Instruction-Related Technology | 6500 | | | | 0.00 |
| Board | 7100 | | | | 0.00 |
| General Administration | 7200 | | | | 0.00 |
| School Administration | 7300 | | | | 0.00 |
| Facilities Acquisition and Construction | 7410 | | | | 0.00 |
| Fiscal Services | 7500 | | | | 0.00 |
| Food Services | 7600 | | | | 0.00 |
| Central Services | 7700 | | | | 0.00 |
| Student Transportation Services | 7800 | | | | 0.00 |
| Operation of Plant | 7900 | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | 0.00 |
| Community Services | 9100 | | | | 0.00 |
| *Debt Service: (Function 9200)* | | | | | |
| Redemption of Principal | 710 | 90,000.00 | 90,000.00 | 90,000.00 | 0.00 |
| Interest | 720 | 115,100.00 | 115,100.00 | 115,100.00 | 0.00 |
| Dues and Fees | 730 | 5,000.00 | 3,500.00 | 3,500.00 | 0.00 |
| Other Debt Service | 791 | | | | 0.00 |
| *Capital Outlay:* | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | 0.00 |
| **Total Expenditures** | | 210,100.00 | 208,600.00 | 208,600.00 | 0.00 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | | 0.00 | 1,150.00 | 1,150.00 | 0.00 |
| **OTHER FINANCING SOURCES (USES)** | | | | | |
| Issuance of Bonds | 3710 | | | | 0.00 |
| Premium on Sale of Bonds | 3791 | | | | 0.00 |
| Discount on Sale of Bonds | 891 | | | | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3750 | | | | 0.00 |
| Premium on Lease-Purchase Agreements | 3793 | | | | 0.00 |
| Discount on Lease-Purchase Agreements | 893 | | | | 0.00 |
| Loans | 3720 | | | | 0.00 |
| Sale of Capital Assets | 3730 | | | | 0.00 |
| Loss Recoveries | 3740 | | | | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | | | | 0.00 |
| Face Value of Refunding Bonds | 3715 | | | | 0.00 |
| Premium on Refunding Bonds | 3792 | | | | 0.00 |
| Discount on Refunding Bonds | 892 | | | | 0.00 |
| Refunding Lease-Purchase Agreements | 3755 | | | | 0.00 |
| Premium on Refunding Lease-Purchase Agreements | 3794 | | | | 0.00 |
| Discount on Refunding Lease-Purchase Agreements | 894 | | | | 0.00 |
| Payments to Refunding Escrow Agent (Function 9299) | 760 | | | | 0.00 |
| Transfers In | 3600 | | | | 0.00 |
| Transfers Out | 9700 | | | | 0.00 |
| **Total Other Financing Sources (Uses)** | | 0.00 | 0.00 | 0.00 | 0.00 |
| SPECIAL ITEMS | | | | | 0.00 |
| EXTRAORDINARY ITEMS | | | | | 0.00 |
| **Net Change in Fund Balances** | | 0.00 | 1,150.00 | 1,150.00 | 0.00 |
| Fund Balances, July 1, 2022 | 2800 | 325,297.00 | 325,297.00 | 325,297.00 | 0.00 |
| Adjustments to Fund Balances | 2891 | | | | 0.00 |
| Fund Balances, June 30, 2023 | 2700 | 325,297.00 | 326,447.00 | 326,447.00 | 0.00 |

ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**
**DEBT SERVICE FUND SBE/COBI BONDS**
**For the Fiscal Year Ended June 30, 2023**

| | Account Number | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|---|---|---|---|---|---|
| | | Original | Final | | |
| **REVENUES** | | | | | |
| Federal Direct | 3100 | | | | 0.00 |
| Federal Through State and Local | 3200 | | | | 0.00 |
| State Sources | 3300 | 218,320.00 | 216,234.00 | 216,234.00 | 0.00 |
| *Local Sources:* | | | | | |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 | | | | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service | 3412, 3421, 3423 | | | | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects | 3413, 3421, 3423 | | | | 0.00 |
| Local Sales Taxes | 3418, 3419 | | | | 0.00 |
| Charges for Service - Food Service | 345X | | | | 0.00 |
| Impact Fees | 3496 | | | | 0.00 |
| Other Local Revenue | | | | | 0.00 |
| Total Local Sources | 3400 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Revenues** | | 218,320.00 | 216,234.00 | 216,234.00 | 0.00 |
| **EXPENDITURES** | | | | | |
| *Current:* | | | | | |
| Instruction | 5000 | | | | 0.00 |
| Student Support Services | 6100 | | | | 0.00 |
| Instructional Media Services | 6200 | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | | | | 0.00 |
| Instructional Staff Training Services | 6400 | | | | 0.00 |
| Instruction-Related Technology | 6500 | | | | 0.00 |
| Board | 7100 | | | | 0.00 |
| General Administration | 7200 | | | | 0.00 |
| School Administration | 7300 | | | | 0.00 |
| Facilities Acquisition and Construction | 7410 | | | | 0.00 |
| Fiscal Services | 7500 | | | | 0.00 |
| Food Services | 7600 | | | | 0.00 |
| Central Services | 7700 | | | | 0.00 |
| Student Transportation Services | 7800 | | | | 0.00 |
| Operation of Plant | 7900 | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | 0.00 |
| Community Services | 9100 | | | | 0.00 |
| *Debt Service: (Function 9200)* | | | | | |
| Redemption of Principal | 710 | 180,000.00 | 180,000.00 | 180,000.00 | 0.00 |
| Interest | 720 | 37,820.00 | 38,490.00 | 38,490.00 | 0.00 |
| Dues and Fees | 730 | 500.00 | 71.00 | 71.00 | 0.00 |
| Other Debt Service | 791 | | | | 0.00 |
| *Capital Outlay:* | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | 0.00 |
| **Total Expenditures** | | 218,320.00 | 218,561.00 | 218,561.00 | 0.00 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | | 0.00 | (2,327.00) | (2,327.00) | 0.00 |
| **OTHER FINANCING SOURCES (USES)** | | | | | |
| Issuance of Bonds | 3710 | | | | 0.00 |
| Premium on Sale of Bonds | 3791 | | | | 0.00 |
| Discount on Sale of Bonds | 891 | | | | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3750 | | | | 0.00 |
| Premium on Lease-Purchase Agreements | 3793 | | | | 0.00 |
| Discount on Lease-Purchase Agreements | 893 | | | | 0.00 |
| Loans | 3720 | | | | 0.00 |
| Sale of Capital Assets | 3730 | | | | 0.00 |
| Loss Recoveries | 3740 | | | | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | | | | 0.00 |
| Face Value of Refunding Bonds | 3715 | | | | 0.00 |
| Premium on Refunding Bonds | 3792 | | | | 0.00 |
| Discount on Refunding Bonds | 892 | | | | 0.00 |
| Refunding Lease-Purchase Agreements | 3755 | | | | 0.00 |
| Premium on Refunding Lease-Purchase Agreements | 3794 | | | | 0.00 |
| Discount on Refunding Lease-Purchase Agreements | 894 | | | | 0.00 |
| Payments to Refunding Escrow Agent (Function 9299) | 760 | | | | 0.00 |
| Transfers In | 3600 | | | | 0.00 |
| Transfers Out | 9700 | | | | 0.00 |
| **Total Other Financing Sources (Uses)** | | 0.00 | 0.00 | 0.00 | 0.00 |
| SPECIAL ITEMS | | | | | 0.00 |
| EXTRAORDINARY ITEMS | | | | | 0.00 |
| **Net Change in Fund Balances** | | 0.00 | (2,327.00) | (2,327.00) | 0.00 |
| Fund Balances, July 1, 2022 | 2800 | 19,301.00 | 19,301.00 | 19,301.00 | 0.00 |
| Adjustments to Fund Balances | 2891 | | | | 0.00 |
| Fund Balances, June 30, 2023 | 2700 | 19,301.00 | 16,974.00 | 16,974.00 | 0.00 |

ESE 145

DISTRICT SCHOOL BOARD OF HERNANDO COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE FUND OTHER DEBT SERVICE
**For the Fiscal Year Ended June 30, 2023**

| | Account Number | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|---|---|---|---|---|---|
| | | Original | Final | | |
| **REVENUES** | | | | | |
| Federal Direct | 3100 | | | | 0.00 |
| Federal Through State and Local | 3200 | | | | 0.00 |
| State Sources | 3300 | | | | 0.00 |
| *Local Sources:* | | | | | |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 | | | | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service | 3412, 3421, 3423 | | | | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects | 3413, 3421, 3423 | | | | 0.00 |
| Local Sales Taxes | 3418, 3419 | | | | 0.00 |
| Charges for Service - Food Service | 345X | | | | 0.00 |
| Impact Fees | 3496 | | | | 0.00 |
| Other Local Revenue | | 67,744.00 | 103,014.00 | 103,014.00 | 0.00 |
| Total Local Sources | 3400 | 67,744.00 | 103,014.00 | 103,014.00 | 0.00 |
| **Total Revenues** | | 67,744.00 | 103,014.00 | 103,014.00 | 0.00 |
| **EXPENDITURES** | | | | | |
| *Current:* | | | | | |
| Instruction | 5000 | | | | 0.00 |
| Student Support Services | 6100 | | | | 0.00 |
| Instructional Media Services | 6200 | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | | | | 0.00 |
| Instructional Staff Training Services | 6400 | | | | 0.00 |
| Instruction-Related Technology | 6500 | | | | 0.00 |
| Board | 7100 | | | | 0.00 |
| General Administration | 7200 | | | | 0.00 |
| School Administration | 7300 | | | | 0.00 |
| Facilities Acquisition and Construction | 7410 | | | | 0.00 |
| Fiscal Services | 7500 | | | | 0.00 |
| Food Services | 7600 | | | | 0.00 |
| Central Services | 7700 | | | | 0.00 |
| Student Transportation Services | 7800 | | | | 0.00 |
| Operation of Plant | 7900 | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | 0.00 |
| Community Services | 9100 | | | | 0.00 |
| *Debt Service: (Function 9200)* | | | | | |
| Redemption of Principal | 710 | 5,896,953.00 | 5,896,953.00 | 5,896,953.00 | 0.00 |
| Interest | 720 | 3,601,168.00 | 3,601,167.00 | 3,601,167.00 | 0.00 |
| Dues and Fees | 730 | 16,000.00 | 7,700.00 | 7,700.00 | 0.00 |
| Other Debt Service | 791 | | | | 0.00 |
| *Capital Outlay:* | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | 0.00 |
| **Total Expenditures** | | 9,514,121.00 | 9,505,820.00 | 9,505,820.00 | 0.00 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | | (9,446,377.00) | (9,402,806.00) | (9,402,806.00) | 0.00 |
| **OTHER FINANCING SOURCES (USES)** | | | | | |
| Issuance of Bonds | 3710 | | | | 0.00 |
| Premium on Sale of Bonds | 3791 | | | | 0.00 |
| Discount on Sale of Bonds | 891 | | | | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3750 | | | | 0.00 |
| Premium on Lease-Purchase Agreements | 3793 | | | | 0.00 |
| Discount on Lease-Purchase Agreements | 893 | | | | 0.00 |
| Loans | 3720 | | | | 0.00 |
| Sale of Capital Assets | 3730 | | | | 0.00 |
| Loss Recoveries | 3740 | | | | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | | | | 0.00 |
| Face Value of Refunding Bonds | 3715 | | | | 0.00 |
| Premium on Refunding Bonds | 3792 | | | | 0.00 |
| Discount on Refunding Bonds | 892 | | | | 0.00 |
| Refunding Lease-Purchase Agreements | 3755 | | | | 0.00 |
| Premium on Refunding Lease-Purchase Agreements | 3794 | | | | 0.00 |
| Discount on Refunding Lease-Purchase Agreements | 894 | | | | 0.00 |
| Payments to Refunding Escrow Agent (Function 9299) | 760 | | | | 0.00 |
| Transfers In | 3600 | 9,514,121.00 | 9,502,033.00 | 9,502,033.00 | 0.00 |
| Transfers Out | 9700 | (4,385,055.00) | (4,385,055.00) | (4,385,055.00) | 0.00 |
| **Total Other Financing Sources (Uses)** | | 5,129,066.00 | 5,116,978.00 | 5,116,978.00 | 0.00 |
| SPECIAL ITEMS | | | | | 0.00 |
| EXTRAORDINARY ITEMS | | | | | 0.00 |
| **Net Change in Fund Balances** | | (4,317,311.00) | (4,285,828.00) | (4,285,828.00) | 0.00 |
| Fund Balances, July 1, 2022 | 2800 | 12,891,289.00 | 12,891,289.00 | 12,891,289.00 | 0.00 |
| Adjustments to Fund Balances | 2891 | | | | 0.00 |
| Fund Balances, June 30, 2023 | 2700 | 8,573,978.00 | 8,605,461.00 | 8,605,461.00 | 0.00 |

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**
**CAPITAL PROJECTS FUND PUBLIC EDUCATION CAPITAL OUTLAY**
**For the Fiscal Year Ended June 30, 2023**

| | Account Number | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|---|---|---|---|---|---|
| | | Original | Final | | |
| **REVENUES** | | | | | |
| Federal Direct | 3100 | | | | 0.00 |
| Federal Through State and Local | 3200 | | | | 0.00 |
| State Sources | 3300 | 8,618,039.00 | 8,567,084.00 | 8,567,084.00 | 0.00 |
| *Local Sources:* | | | | | |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 | | | | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service | 3412, 3421, 3423 | | | | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects | 3413, 3421, 3423 | | | | 0.00 |
| Local Sales Taxes | 3418, 3419 | | | | 0.00 |
| Charges for Service - Food Service | 345X | | | | 0.00 |
| Impact Fees | 3496 | | | | 0.00 |
| Other Local Revenue | | | | | 0.00 |
| Total Local Sources | 3400 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Revenues** | | 8,618,039.00 | 8,567,084.00 | 8,567,084.00 | 0.00 |
| **EXPENDITURES** | | | | | |
| *Current:* | | | | | |
| Instruction | 5000 | | | | 0.00 |
| Student Support Services | 6100 | | | | 0.00 |
| Instructional Media Services | 6200 | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | | | | 0.00 |
| Instructional Staff Training Services | 6400 | | | | 0.00 |
| Instruction-Related Technology | 6500 | | | | 0.00 |
| Board | 7100 | | | | 0.00 |
| General Administration | 7200 | | | | 0.00 |
| School Administration | 7300 | | | | 0.00 |
| Facilities Acquisition and Construction | 7410 | 8,444,787.00 | 396,920.00 | 396,920.00 | 0.00 |
| Fiscal Services | 7500 | | | | 0.00 |
| Food Services | 7600 | | | | 0.00 |
| Central Services | 7700 | | | | 0.00 |
| Student Transportation Services | 7800 | | | | 0.00 |
| Operation of Plant | 7900 | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | 0.00 |
| Community Services | 9100 | | | | 0.00 |
| *Debt Service: (Function 9200)* | | | | | |
| Redemption of Principal | 710 | | | | 0.00 |
| Interest | 720 | | | | 0.00 |
| Dues and Fees | 730 | | | | 0.00 |
| Other Debt Service | 791 | | | | 0.00 |
| *Capital Outlay:* | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | 0.00 |
| Charter School Local Capital Improvement | 7430 | | | | 0.00 |
| Charter School Capital Outlay Sales Tax | 7440 | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | 0.00 |
| **Total Expenditures** | | 8,444,787.00 | 396,920.00 | 396,920.00 | 0.00 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | | 173,252.00 | 8,170,164.00 | 8,170,164.00 | 0.00 |
| **OTHER FINANCING SOURCES (USES)** | | | | | |
| Issuance of Bonds | 3710 | | | | 0.00 |
| Premium on Sale of Bonds | 3791 | | | | 0.00 |
| Discount on Sale of Bonds | 891 | | | | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3750 | | | | 0.00 |
| Premium on Lease-Purchase Agreements | 3793 | | | | 0.00 |
| Discount on Lease-Purchase Agreements | 893 | | | | 0.00 |
| Loans | 3720 | | | | 0.00 |
| Sale of Capital Assets | 3730 | | | | 0.00 |
| Loss Recoveries | 3740 | | | | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | | | | 0.00 |
| Proceeds from Special Facility Construction Account | 3770 | | | | 0.00 |
| Face Value of Refunding Bonds | 3715 | | | | 0.00 |
| Premium on Refunding Bonds | 3792 | | | | 0.00 |
| Discount on Refunding Bonds | 892 | | | | 0.00 |
| Refunding Lease-Purchase Agreements | 3755 | | | | 0.00 |
| Premium on Refunding Lease-Purchase Agreements | 3794 | | | | 0.00 |
| Discount on Refunding Lease-Purchase Agreements | 894 | | | | 0.00 |
| Payments to Refunding Escrow Agent (Function 9299) | 760 | | | | 0.00 |
| Transfers In | 3600 | | | | 0.00 |
| Transfers Out | 9700 | (159,805.00) | (222,298.00) | (222,298.00) | 0.00 |
| **Total Other Financing Sources (Uses)** | | (159,805.00) | (222,298.00) | (222,298.00) | 0.00 |
| SPECIAL ITEMS | | | | | 0.00 |
| EXTRAORDINARY ITEMS | | | | | 0.00 |
| **Net Change in Fund Balances** | | 13,447.00 | 7,947,866.00 | 7,947,866.00 | 0.00 |
| Fund Balances, July 1, 2022 | 2800 | 1,326,765.00 | 1,326,765.00 | 1,326,765.00 | 0.00 |
| Adjustments to Fund Balances | 2891 | | | | 0.00 |
| Fund Balances, June 30, 2023 | 2700 | 1,340,212.00 | 9,274,631.00 | 9,274,631.00 | 0.00 |

DISTRICT SCHOOL BOARD OF HERNANDO COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CAPITAL PROJECTS FUND CAPITAL OUTLAY DEBT SERVICE
**For the Fiscal Year Ended June 30, 2023**

| | Account Number | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|---|---|---|---|---|---|
| | | Original | Final | | |
| **REVENUES** | | | | | |
| Federal Direct | 3100 | | | | 0.00 |
| Federal Through State and Local | 3200 | | | | 0.00 |
| State Sources | 3300 | 215,000.00 | 796,668.00 | 796,668.00 | 0.00 |
| *Local Sources:* | | | | | |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 | | | | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service | 3412, 3421, 3423 | | | | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects | 3413, 3421, 3423 | | | | 0.00 |
| Local Sales Taxes | 3418, 3419 | | | | 0.00 |
| Charges for Service - Food Service | 345X | | | | 0.00 |
| Impact Fees | 3496 | | | | 0.00 |
| Other Local Revenue | | | | | 0.00 |
| Total Local Sources | 3400 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Revenues** | | 215,000.00 | 796,668.00 | 796,668.00 | 0.00 |
| **EXPENDITURES** | | | | | |
| *Current:* | | | | | |
| Instruction | 5000 | | | | 0.00 |
| Student Support Services | 6100 | | | | 0.00 |
| Instructional Media Services | 6200 | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | | | | 0.00 |
| Instructional Staff Training Services | 6400 | | | | 0.00 |
| Instruction-Related Technology | 6500 | | | | 0.00 |
| Board | 7100 | | | | 0.00 |
| General Administration | 7200 | | | | 0.00 |
| School Administration | 7300 | | | | 0.00 |
| Facilities Acquisition and Construction | 7410 | | | | 0.00 |
| Fiscal Services | 7500 | | | | 0.00 |
| Food Services | 7600 | | | | 0.00 |
| Central Services | 7700 | | | | 0.00 |
| Student Transportation Services | 7800 | | | | 0.00 |
| Operation of Plant | 7900 | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | 0.00 |
| Community Services | 9100 | | | | 0.00 |
| *Debt Service: (Function 9200)* | | | | | |
| Redemption of Principal | 710 | | | | 0.00 |
| Interest | 720 | | | | 0.00 |
| Dues and Fees | 730 | | | | 0.00 |
| Other Debt Service | 791 | | | | 0.00 |
| *Capital Outlay:* | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | 0.00 |
| Charter School Local Capital Improvement | 7430 | | | | 0.00 |
| Charter School Capital Outlay Sales Tax | 7440 | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | 0.00 |
| **Total Expenditures** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | | 215,000.00 | 796,668.00 | 796,668.00 | 0.00 |
| **OTHER FINANCING SOURCES (USES)** | | | | | |
| Issuance of Bonds | 3710 | | | | 0.00 |
| Premium on Sale of Bonds | 3791 | | | | 0.00 |
| Discount on Sale of Bonds | 891 | | | | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3750 | | | | 0.00 |
| Premium on Lease-Purchase Agreements | 3793 | | | | 0.00 |
| Discount on Lease-Purchase Agreements | 893 | | | | 0.00 |
| Loans | 3720 | | | | 0.00 |
| Sale of Capital Assets | 3730 | | | | 0.00 |
| Loss Recoveries | 3740 | | | | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | | | | 0.00 |
| Proceeds from Special Facility Construction Account | 3770 | | | | 0.00 |
| Face Value of Refunding Bonds | 3715 | | | | 0.00 |
| Premium on Refunding Bonds | 3792 | | | | 0.00 |
| Discount on Refunding Bonds | 892 | | | | 0.00 |
| Refunding Lease-Purchase Agreements | 3755 | | | | 0.00 |
| Premium on Refunding Lease-Purchase Agreements | 3794 | | | | 0.00 |
| Discount on Refunding Lease-Purchase Agreements | 894 | | | | 0.00 |
| Payments to Refunding Escrow Agent (Function 9299) | 760 | | | | 0.00 |
| Transfers In | 3600 | | | | 0.00 |
| Transfers Out | 9700 | | | | 0.00 |
| **Total Other Financing Sources (Uses)** | | 0.00 | 0.00 | 0.00 | 0.00 |
| SPECIAL ITEMS | | | | | 0.00 |
| EXTRAORDINARY ITEMS | | | | | 0.00 |
| **Net Change in Fund Balances** | | 215,000.00 | 796,668.00 | 796,668.00 | 0.00 |
| Fund Balances, July 1, 2022 | 2800 | 2,547,129.00 | 2,547,129.00 | 2,547,129.00 | 0.00 |
| Adjustments to Fund Balances | 2891 | | | | 0.00 |
| Fund Balances, June 30, 2023 | 2700 | 2,762,129.00 | 3,343,797.00 | 3,343,797.00 | 0.00 |

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**
**PERMANENT FUNDS**
**For the Fiscal Year Ended June 30, 2023**

| | Account Number | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|---|---|---|---|---|---|
| | | Original | Final | | |
| **REVENUES** | | | | | |
| Federal Direct | 3100 | | | | 0.00 |
| Federal Through State and Local | 3200 | | | | 0.00 |
| State Sources | 3300 | | | | 0.00 |
| *Local Sources:* | | | | | |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes | 3411, 3421, 3423 | | | | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service | 3412, 3421, 3423 | | | | 0.00 |
| Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects | 3413, 3421, 3423 | | | | 0.00 |
| Local Sales Taxes | 3418, 3419 | | | | 0.00 |
| Charges for Service - Food Service | 345X | | | | 0.00 |
| Impact Fees | 3496 | | | | 0.00 |
| Other Local Revenue | | | | | 0.00 |
| Total Local Sources | 3400 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Revenues** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **EXPENDITURES** | | | | | |
| *Current:* | | | | | |
| Instruction | 5000 | | | | 0.00 |
| Student Support Services | 6100 | | | | 0.00 |
| Instructional Media Services | 6200 | | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | | | | 0.00 |
| Instructional Staff Training Services | 6400 | | | | 0.00 |
| Instruction-Related Technology | 6500 | | | | 0.00 |
| Board | 7100 | | | | 0.00 |
| General Administration | 7200 | | | | 0.00 |
| School Administration | 7300 | | | | 0.00 |
| Facilities Acquisition and Construction | 7410 | | | | 0.00 |
| Fiscal Services | 7500 | | | | 0.00 |
| Food Services | 7600 | | | | 0.00 |
| Central Services | 7700 | | | | 0.00 |
| Student Transportation Services | 7800 | | | | 0.00 |
| Operation of Plant | 7900 | | | | 0.00 |
| Maintenance of Plant | 8100 | | | | 0.00 |
| Administrative Technology Services | 8200 | | | | 0.00 |
| Community Services | 9100 | | | | 0.00 |
| *Debt Service: (Function 9200)* | | | | | |
| Redemption of Principal | 710 | | | | 0.00 |
| Interest | 720 | | | | 0.00 |
| Dues and Fees | 730 | | | | 0.00 |
| Miscellaneous | 790 | | | | 0.00 |
| *Capital Outlay:* | | | | | |
| Facilities Acquisition and Construction | 7420 | | | | 0.00 |
| Other Capital Outlay | 9300 | | | | 0.00 |
| **Total Expenditures** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **OTHER FINANCING SOURCES (USES)** | | | | | |
| Issuance of Bonds | 3710 | | | | 0.00 |
| Premium on Sale of Bonds | 3791 | | | | 0.00 |
| Discount on Sale of Bonds | 891 | | | | 0.00 |
| Proceeds of Lease-Purchase Agreements | 3750 | | | | 0.00 |
| Premium on Lease-Purchase Agreements | 3793 | | | | 0.00 |
| Discount on Lease-Purchase Agreements | 893 | | | | 0.00 |
| Loans | 3720 | | | | 0.00 |
| Sale of Capital Assets | 3730 | | | | 0.00 |
| Loss Recoveries | 3740 | | | | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | | | | 0.00 |
| Face Value of Refunding Bonds | 3715 | | | | 0.00 |
| Premium on Refunding Bonds | 3792 | | | | 0.00 |
| Discount on Refunding Bonds | 892 | | | | 0.00 |
| Refunding Lease-Purchase Agreements | 3755 | | | | 0.00 |
| Premium on Refunding Lease-Purchase Agreements | 3794 | | | | 0.00 |
| Discount on Refunding Lease-Purchase Agreements | 894 | | | | 0.00 |
| Payments to Refunding Escrow Agent (Function 9299) | 760 | | | | 0.00 |
| Transfers In | 3600 | | | | 0.00 |
| Transfers Out | 9700 | | | | 0.00 |
| **Total Other Financing Sources (Uses)** | | 0.00 | 0.00 | 0.00 | 0.00 |
| SPECIAL ITEMS | | | | | 0.00 |
| EXTRAORDINARY ITEMS | | | | | 0.00 |
| **Net Change in Fund Balances** | | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Balances, July 1, 2022 | 2800 | | | | 0.00 |
| Adjustments to Fund Balances | 2891 | | | | 0.00 |
| Fund Balances, June 30, 2023 | 2700 | 0.00 | 0.00 | 0.00 | 0.00 |

ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING STATEMENT OF NET POSITION**
**NONMAJOR ENTERPRISE FUNDS**
**June 30, 2023**

| | Account Number | Self-Insurance 911 | Self-Insurance 912 | Self-Insurance 913 | Self-Insurance 914 | ARRA Consortium 915 | Other 921 | Other 922 | Total Nonmajor Enterprise Funds |
|---|---|---|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | | | | |
| Cash and Cash Equivalents | 1110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Investments | 1160 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable, Net | 1131 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest Receivable on Investments | 1170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Other Agencies | 1220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Insurer | 1180 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Budgetary Funds | 1141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deposits Receivable | 1210 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cash with Fiscal/Service Agents | 1114 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Inventory | 1150 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepaid Items | 1230 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total current assets | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Noncurrent assets:* | | | | | | | | | |
| Section 1011.13, F.S., Loan Proceeds | 1420 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Leases Receivable | 1425 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Long-Term Investments | 1460 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepaid Insurance Costs | 1430 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Postemployment Benefits Asset | 1410 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension Asset | 1415 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Capital Assets:* | | | | | | | | | |
| Land | 1310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Land Improvements - Nondepreciable | 1315 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Construction in Progress | 1360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Nondepreciable Capital Assets | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Improvements Other Than Buildings | 1320 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Depreciation | 1329 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Buildings and Fixed Equipment | 1330 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Depreciation | 1339 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Furniture, Fixtures and Equipment | 1340 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Depreciation | 1349 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Motor Vehicles | 1350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Depreciation | 1359 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Property Under Leases and SBITA | 1370 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Amortization | 1379 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Computer Software | 1382 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Amortization | 1389 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Depreciable Capital Assets, Net | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Capital Assets* | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total noncurrent assets | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Assets** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | | | | | |
| Accumulated Decrease in Fair Value of Hedging Derivatives | 1910 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Carrying Amount of Debt Refunding | 1920 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension | 1940 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Postemployment Benefits | 1950 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Asset Retirement Obligation | 1960 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Outflows of Resources** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **LIABILITIES** | | | | | | | | | |
| Current liabilities: | | | | | | | | | |
| Cash Overdraft | 2125 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Salaries and Benefits | 2110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payroll Deductions and Withholdings | 2170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Payable | 2120 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sales Tax Payable | 2260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Interest Payable | 2210 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deposits Payable | 2220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Other Agencies | 2230 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Budgetary Funds | 2161 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension Liability | 2115 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Postemployment Benefits Liability | 2116 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Judgments Payable | 2130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Estimated Unpaid Claims - Self-Insurance Program | 2271 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Estimated Liability for Claims Adjustment | 2272 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total current liabilities | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Long-term liabilities: | | | | | | | | | |
| Unearned Revenues | 2410 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Obligations Under Leases and SBITA | 2315 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Liability for Compensated Absences | 2330 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Estimated Liability for Long-Term Claims | 2350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Other Postemployment Benefits Obligation | 2360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Pension Liability | 2365 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Long-Term Liabilities | 2380 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total long-term liabilities | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Liabilities** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | | | | |
| Accumulated Increase in Fair Value of Hedging Derivatives | 2610 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deficit Net Carrying Amount of Debt Refunding | 2620 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Revenues | 2630 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension | 2640 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Postemployment Benefits | 2650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Inflows of Resources** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **NET POSITION** | | | | | | | | | |
| Net Investment in Capital Assets | 2770 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Restricted for | 2780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unrestricted | 2790 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Net Position** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION**
**NONMAJOR ENTERPRISE FUNDS**
**For the Fiscal Year Ended June 30, 2023**

| | Account Number | Self-Insurance 911 | Self-Insurance 912 | Self-Insurance 913 | Self-Insurance 914 | ARRA Consortium 915 | Other 921 | Other 922 | Total Nonmajor Enterprise Funds |
|---|---|---|---|---|---|---|---|---|---|
| **OPERATING REVENUES** | | | | | | | | | |
| Charges for Services | 3481 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for Sales | 3482 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium Revenue | 3484 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Operating Revenues | 3489 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Operating Revenues** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **OPERATING EXPENSES** | | | | | | | | | |
| Salaries | 100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Employee Benefits | 200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Purchased Services | 300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Energy Services | 400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Materials and Supplies | 500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Outlay | 600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other | 700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Depreciation and Amortization Expense | 780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Operating Expenses** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Operating Income (Loss)** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | |
| Investment Income | 3430 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Gifts, Grants and Bequests | 3440 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Miscellaneous Local Sources | 3495 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Loss Recoveries | 3740 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Gain on Disposition of Assets | 3780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest | 720 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Miscellaneous | 790 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Loss on Disposition of Assets | 810 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Nonoperating Revenues (Expenses)** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Income (Loss) Before Operating Transfers** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers In | 3600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers Out | 9700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SPECIAL ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EXTRAORDINARY ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Change In Net Position** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Position, July 1, 2022 | 2880 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Adjustments to Net Position | 2896 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Position, June 30, 2023 | 2780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING STATEMENT OF CASH FLOWS**
**NONMAJOR ENTERPRISE FUNDS**
**For the Fiscal Year Ended June 30, 2023**

| | Self-Insurance 911 | Self-Insurance 912 | Self-Insurance 913 | Self-Insurance 914 | ARRA - Consortium 915 | Other 921 | Other 922 | Total Nonmajor Enterprise Funds |
|---|---|---|---|---|---|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | | | | | | | |
| Receipts from customers and users | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Receipts from interfund services provided | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payments to suppliers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payments to employees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payments for interfund services used | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other receipts (payments) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Net cash provided (used) by operating activities** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES** | | | | | | | | |
| Subsidies from operating grants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers from other funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers to other funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Net cash provided (used) by noncapital financing activities** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES** | | | | | | | | |
| Proceeds from capital debt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital contributions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds from disposition of capital assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Acquisition and construction of capital assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Principal paid on capital debt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest paid on capital debt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Net cash provided (used) by capital and related financing activities** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | | | |
| Proceeds from sales and maturities of investments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest and dividends received | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Purchase of investments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Net cash provided (used) by investing activities** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Net increase (decrease) in cash and cash equivalents** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cash and cash equivalents - July 1, 2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cash and cash equivalents - June 30, 2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Reconciliation of operating income (loss) to net cash provided (used) by operating activities:** | | | | | | | | |
| Operating income (loss) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:* | | | | | | | | |
| Depreciation/Amortization expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Commodities used from USDA program | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Change in assets and liabilities:* | | | | | | | | |
| (Increase) decrease in accounts receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (Increase) decrease in interest receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (Increase) decrease in due from insurer | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (Increase) decrease in deposits receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (Increase) decrease in due from other funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (Increase) decrease in due from other agencies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (Increase) decrease in inventory | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (Increase) decrease in prepaid items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (Increase) decrease in pension | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in salaries and benefits payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in payroll tax liabilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in accounts payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in cash overdraft | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in judgments payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in sales tax payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in accrued interest payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in deposits payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in due to other funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in due to other agencies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in unearned revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in pension | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in postemployment benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in estimated unpaid claims - Self-Insurance Program | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in estimated liability for claims adjustment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total adjustments** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Net cash provided (used) by operating activities** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Noncash investing, capital and financing activities:** | | | | | | | | |
| Borrowing under capital lease | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Contributions of capital assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Purchase of equipment on account | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital asset trade-ins | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Increase/(Decrease) in the fair value of investments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Commodities received through USDA program | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING STATEMENT OF NET POSITION**
**INTERNAL SERVICE FUNDS**
**June 30, 2023**

| | Account Number | Self-Insurance 711 | Self-Insurance 712 | Self-Insurance 713 | Self-Insurance 714 | Self-Insurance 715 | Consortium Programs 731 | Other Internal Service 791 | Total Internal Service Funds |
|---|---|---|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | | | | |
| Current assets: | | | | | | | | | |
| Cash and Cash Equivalents | 1110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Investments | 1160 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable, Net | 1131 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest Receivable on Investments | 1170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Other Agencies | 1220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Insurer | 1180 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Budgetary Funds | 1141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deposits Receivable | 1210 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cash with Fiscal/Service Agents | 1114 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Inventory | 1150 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepaid Items | 1230 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total current assets | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Noncurrent assets:* | | | | | | | | | |
| Section 1011.13, F.S., Loan Proceeds | 1420 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Leases Receivable | 1425 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Long-Term Investments | 1460 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepaid Insurance Costs | 1430 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Postemployment Benefits Asset | 1410 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension Asset | 1415 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Capital Assets:* | | | | | | | | | |
| Land | 1310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Land Improvements - Nondepreciable | 1315 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Construction in Progress | 1360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Nondepreciable Capital Assets | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Improvements Other Than Buildings | 1320 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Depreciation | 1329 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Buildings and Fixed Equipment | 1330 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Depreciation | 1339 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Furniture, Fixtures and Equipment | 1340 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Depreciation | 1349 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Motor Vehicles | 1350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Depreciation | 1359 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Property Under Leases and SBITA | 1370 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Amortization | 1379 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Computer Software | 1382 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Amortization | 1389 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Depreciable Capital Assets, Net | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Total Capital Assets* | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total noncurrent assets | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Assets** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | | | | | |
| Accumulated Decrease in Fair Value of Hedging Derivatives | 1910 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Carrying Amount of Debt Refunding | 1920 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension | 1940 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Postemployment Benefits | 1950 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Asset Retirement Obligation | 1960 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Outflows of Resources** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **LIABILITIES** | | | | | | | | | |
| Current liabilities: | | | | | | | | | |
| Cash Overdraft | 2125 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Salaries and Benefits | 2110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payroll Deductions and Withholdings | 2170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Payable | 2120 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sales Tax Payable | 2260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Interest Payable | 2210 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deposits Payable | 2220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Other Agencies | 2230 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Budgetary Funds | 2161 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension Liability | 2115 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Postemployment Benefits Liability | 2116 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Judgments Payable | 2130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Estimated Unpaid Claims - Self-Insurance Program | 2271 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Estimated Liability for Claims Adjustment | 2272 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total current liabilities | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Long-term liabilities:* | | | | | | | | | |
| Unearned Revenues | 2410 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Obligations Under Leases and SBITA | 2315 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Liability for Compensated Absences | 2330 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Estimated Liability for Long-Term Claims | 2350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Other Postemployment Benefits Obligation | 2360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Pension Liability | 2365 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Oher Long-Term Liabilities | 2380 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Long-Term Liabilities | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Liabilities** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | | | | |
| Accumulated Increase in Fair Value of Hedging Derivatives | 2610 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deficit Net Carrying Amount of Debt Refunding | 2620 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Revenues | 2630 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension | 2640 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Postemployment Benefits | 2650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Inflows of Resources** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **NET POSITION** | | | | | | | | | |
| Net Investment in Capital Assets | 2770 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Restricted for | 2780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unrestricted | 2790 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Net Position** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION**
**INTERNAL SERVICE FUNDS**
**For the Fiscal Year Ended June 30, 2023**

| | Account Number | Self-Insurance 711 | Self-Insurance 712 | Self-Insurance 713 | Self-Insurance 714 | Self-Insurance 715 | Consortium Programs 731 | Other Internal Service 791 | Total Internal Service Funds |
|---|---|---|---|---|---|---|---|---|---|
| **OPERATING REVENUES** | | | | | | | | | |
| Charges for Services | 3481 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for Sales | 3482 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Premium Revenue | 3484 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Operating Revenues | 3489 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Operating Revenues** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **OPERATING EXPENSES** | | | | | | | | | |
| Salaries | 100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Employee Benefits | 200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Purchased Services | 300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Energy Services | 400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Materials and Supplies | 500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Outlay | 600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other | 700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Depreciation/Amortization Expense | 780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Operating Expenses** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Operating Income (Loss)** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | |
| Investment Income | 3430 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Gifts, Grants and Bequests | 3440 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Miscellaneous Local Sources | 3495 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Loss Recoveries | 3740 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Gain on Disposition of Assets | 3780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest | 720 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Miscellaneous | 790 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Loss on Disposition of Assets | 810 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Nonoperating Revenues (Expenses)** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Income (Loss) Before Operating Transfers** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers In | 3600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers Out | 9700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SPECIAL ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EXTRAORDINARY ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Change In Net Position** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Position, July 1, 2022 | 2880 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Adjustments to Net Position | 2896 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Position, June 30, 2023 | 2780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING STATEMENT OF CASH FLOWS**
**INTERNAL SERVICE FUNDS**
**For the Fiscal Year Ended June 30, 2023**

| | Self-Insurance 711 | Self-Insurance 712 | Self-Insurance 713 | Self-Insurance 714 | Self-Insurance 715 | Consortium Programs 731 | Other Internal Service 791 | Total Internal Service Funds |
|---|---|---|---|---|---|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | | | | | | | |
| Receipts from customers and users | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Receipts from interfund services provided | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payments to suppliers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payments to employees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payments for interfund services used | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other receipts (payments) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Net cash provided (used) by operating activities** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES** | | | | | | | | |
| Subsidies from operating grants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers from other funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers to other funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Net cash provided (used) by noncapital financing activities** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES** | | | | | | | | |
| Proceeds from capital debt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital contributions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds from disposition of capital assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Acquisition and construction of capital assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Principal paid on capital debt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest paid on capital debt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Net cash provided (used) by capital and related financing activities** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | | | |
| Proceeds from sales and maturities of investments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest and dividends received | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Purchase of investments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Net cash provided (used) by investing activities** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Net increase (decrease) in cash and cash equivalents** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cash and cash equivalents - July 1, 2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cash and cash equivalents - June 30, 2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Reconciliation of operating income (loss) to net cash provided (used) by operating activities:** | | | | | | | | |
| Operating income (loss) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:* | | | | | | | | |
| Depreciation/Amortization expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Commodities used from USDA program | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Change in assets and liabilities:* | | | | | | | | |
| (Increase) decrease in accounts receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (Increase) decrease in interest receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (Increase) decrease in due from insurer | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (Increase) decrease in deposits receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (Increase) decrease in due from other funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (Increase) decrease in due from other agencies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (Increase) decrease in inventory | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (Increase) decrease in prepaid items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (Increase) decrease in pension | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in salaries and benefits payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in payroll tax liabilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in accounts payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in cash overdraft | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in judgments payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in sales tax payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in accrued interest payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in deposits payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in due to other funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in due to other agencies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in unearned revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in pension | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in postemployment benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in estimated unpaid claims - Self-Insurance Program | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Increase (decrease) in estimated liability for claims adjustment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total adjustments** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Net cash provided (used) by operating activities** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Noncash investing, capital and financing activities:** | | | | | | | | |
| Borrowing under capital lease | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Contributions of capital assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Purchase of equipment on account | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital asset trade-ins | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Increase/(Decrease) in the fair value of investments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Commodities received through USDA program | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**
**INVESTMENT TRUST FUNDS**
**June 30, 2023**

| | Account Number | Investment Trust Fund Name 84X | Investment Trust Fund Name 84X | Investment Trust Fund Name 84X | Total Investment Trust Funds |
|---|---|---|---|---|---|
| **ASSETS** | | | | | |
| Cash and Cash Equivalents | 1110 | 0.00 | 0.00 | 0.00 | 0.00 |
| Investments | 1160 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable, Net | 1131 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension Contributions Receivable | 1132 | | | | |
| Interest Receivable on Investments | 1170 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Budgetary Funds | 1141 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Other Agencies | 1220 | 0.00 | 0.00 | 0.00 | 0.00 |
| Inventory | 1150 | | | | |
| **Total Assets** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| Accumulated Decrease in Fair Value of Hedging Derivatives | 1910 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension | 1940 | | | | |
| Other Postemployment Benefits | 1950 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Outflows of Resources** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **LIABILITIES** | | | | | |
| Cash Overdraft | 2125 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Salaries and Benefits | 2110 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payroll Deductions and Withholdings | 2170 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Payable | 2120 | 0.00 | 0.00 | 0.00 | 0.00 |
| Internal Accounts Payable | 2290 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Other Agencies | 2230 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Budgetary Funds | 2161 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Liabilities** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | |
| Accumulated Increase in Fair Value of Hedging Derivatives | 2610 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension | 2640 | | | | |
| Other Postemployment Benefits | 2650 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Inflows of Resources** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **NET POSITION** | | | | | |
| **Restricted for:** | | | | | |
| Pensions | 2785 | 0.00 | 0.00 | 0.00 | 0.00 |
| Postemployment benefits other than pensions | 2785 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other purposes | 2785 | 0.00 | 0.00 | 0.00 | 0.00 |
| Individuals, organizations and other governments | 2785 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Net Position** | | 0.00 | 0.00 | 0.00 | 0.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING STATEMENT OF CHANGES IN NET POSITION**
**INVESTMENT TRUST FUNDS**
**For the Fiscal Year Ended June 30, 2023**

| | Account Number | Investment Trust Fund Name 84X | Investment Trust Fund Name 84X | Investment Trust Fund Name 84X | Total Investment Trust Funds |
|---|---|---|---|---|---|
| **ADDITIONS** | | | | | |
| *Contributions:* | | | | | |
| Employer | | 0.00 | 0.00 | 0.00 | 0.00 |
| Plan Members | | 0.00 | 0.00 | 0.00 | 0.00 |
| Gifts, Grants and Bequests | 3440 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Contributions | | 0.00 | 0.00 | 0.00 | 0.00 |
| *Investment Income:* | | | | | |
| Interest on Investments | 3431 | 0.00 | 0.00 | 0.00 | 0.00 |
| Gain on Sale of Investments | 3432 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Increase (Decrease) in the Fair Value of Investments | 3433 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Investment Income | | 0.00 | 0.00 | 0.00 | 0.00 |
| Less Investment Expense | | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Investment Income | | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Additions** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **DEDUCTIONS** | | | | | |
| Salaries | 100 | 0.00 | 0.00 | 0.00 | 0.00 |
| Employee Benefits | 200 | 0.00 | 0.00 | 0.00 | 0.00 |
| Purchased Services | 300 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other | 700 | 0.00 | 0.00 | 0.00 | 0.00 |
| Refunds of Contributions | | 0.00 | 0.00 | 0.00 | 0.00 |
| Administrative Expenses | | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deductions** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **Change In Net Position** | | 0.00 | 0.00 | 0.00 | 0.00 |
| Net position-beginning | 2885 | 0.00 | 0.00 | 0.00 | 0.00 |
| Adjustments to Net Position | 2896 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net position-ending | 2785 | 0.00 | 0.00 | 0.00 | 0.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**
**PRIVATE-PURPOSE TRUST FUNDS**
**June 30, 2023**

| | Account Number | Private-Purpose Trust Fund Name 85X | Private-Purpose Trust Fund Name 85X | Private-Purpose Trust Fund Name 85X | Total Private-Purpose Trust Funds |
|---|---|---|---|---|---|
| **ASSETS** | | | | | |
| Cash and Cash Equivalents | 1110 | 0.00 | 0.00 | 0.00 | 0.00 |
| Investments | 1160 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable, Net | 1131 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension Contributions Receivable | 1132 | | | | |
| Interest Receivable on Investments | 1170 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Budgetary Funds | 1141 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Other Agencies | 1220 | 0.00 | 0.00 | 0.00 | 0.00 |
| Inventory | 1150 | | | | |
| **Total Assets** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| Accumulated Decrease in Fair Value of Hedging Derivatives | 1910 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension | 1940 | | | | |
| Other Postemployment Benefits | 1950 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Outflows of Resources** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **LIABILITIES** | | | | | |
| Cash Overdraft | 2125 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Salaries and Benefits | 2110 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payroll Deductions and Withholdings | 2170 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Payable | 2120 | 0.00 | 0.00 | 0.00 | 0.00 |
| Internal Accounts Payable | 2290 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Other Agencies | 2230 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Budgetary Funds | 2161 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Liabilities** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | |
| Accumulated Increase in Fair Value of Hedging Derivatives | 2610 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension | 2640 | | | | |
| Other Postemployment Benefits | 2650 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Inflows of Resources** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **NET POSITION** | | | | | |
| **Restricted for:** | | | | | |
| Pensions | 2785 | 0.00 | 0.00 | 0.00 | 0.00 |
| Postemployment benefits other than pensions | 2785 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other purposes | 2785 | 0.00 | 0.00 | 0.00 | 0.00 |
| Individuals, organizations and other governments | 2785 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Net Position** | | 0.00 | 0.00 | 0.00 | 0.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING STATEMENT OF CHANGES IN NET POSITION**
**PRIVATE-PURPOSE TRUST FUNDS**
**For the Fiscal Year Ended June 30, 2023**

| | Account Number | Private-Purpose Trust Fund Name 85X | Private-Purpose Trust Fund Name 85X | Private-Purpose Trust Fund Name 85X | Total Private-Purpose Trust Funds |
|---|---|---|---|---|---|
| **ADDITIONS** | | | | | |
| *Contributions:* | | | | | |
| Employer | | 0.00 | 0.00 | 0.00 | 0.00 |
| Plan Members | | 0.00 | 0.00 | 0.00 | 0.00 |
| Gifts, Grants and Bequests | 3440 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Contributions | | 0.00 | 0.00 | 0.00 | 0.00 |
| *Investment Income:* | | | | | |
| Interest on Investments | 3431 | 0.00 | 0.00 | 0.00 | 0.00 |
| Gain on Sale of Investments | 3432 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Increase (Decrease) in the Fair Value of Investments | 3433 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Investment Income | | 0.00 | 0.00 | 0.00 | 0.00 |
| Less Investment Expense | | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Investment Income | | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Additions** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **DEDUCTIONS** | | | | | |
| Salaries | 100 | 0.00 | 0.00 | 0.00 | 0.00 |
| Employee Benefits | 200 | 0.00 | 0.00 | 0.00 | 0.00 |
| Purchased Services | 300 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other | 700 | 0.00 | 0.00 | 0.00 | 0.00 |
| Refunds of Contributions | | 0.00 | 0.00 | 0.00 | 0.00 |
| Administrative Expenses | | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deductions** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **Change In Net Position** | | 0.00 | 0.00 | 0.00 | 0.00 |
| Net position-beginning | 2885 | 0.00 | 0.00 | 0.00 | 0.00 |
| Adjustments to Net Position | 2896 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net position-ending | 2785 | 0.00 | 0.00 | 0.00 | 0.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**
**PENSION TRUST FUNDS**
**June 30, 2023**

| | Account Number | Pension Trust Fund Name 87X | Pension Trust Fund Name 87X | Pension Trust Fund Name 87X | Total Pension Trust Funds |
|---|---|---|---|---|---|
| **ASSETS** | | | | | |
| Cash and Cash Equivalents | 1110 | 0.00 | 0.00 | 0.00 | 0.00 |
| Investments | 1160 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable, Net | 1131 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension Contributions Receivable | 1132 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest Receivable on Investments | 1170 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Budgetary Funds | 1141 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Other Agencies | 1220 | 0.00 | 0.00 | 0.00 | 0.00 |
| Inventory | 1150 | | | | |
| **Total Assets** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| Accumulated Decrease in Fair Value of Hedging Derivatives | 1910 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension | 1940 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Postemployment Benefits | 1950 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Outflows of Resources** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **LIABILITIES** | | | | | |
| Cash Overdraft | 2125 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Salaries and Benefits | 2110 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payroll Deductions and Withholdings | 2170 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Payable | 2120 | 0.00 | 0.00 | 0.00 | 0.00 |
| Internal Accounts Payable | 2290 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Other Agencies | 2230 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Budgetary Funds | 2161 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Liabilities** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | |
| Accumulated Increase in Fair Value of Hedging Derivatives | 2610 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension | 2640 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Postemployment Benefits | 2650 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Inflows of Resources** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **NET POSITION** | | | | | |
| **Restricted for:** | | | | | |
| Pensions | 2785 | 0.00 | 0.00 | 0.00 | 0.00 |
| Postemployment benefits other than pensions | 2785 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other purposes | 2785 | 0.00 | 0.00 | 0.00 | 0.00 |
| Individuals, organizations and other governments | 2785 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Net Position** | | 0.00 | 0.00 | 0.00 | 0.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING STATEMENT OF CHANGES IN NET POSITION**
**PENSION TRUST FUNDS**
**For the Fiscal Year Ended June 30, 2023**

| | Account Number | Pension Trust Fund Name 87X | Pension Trust Fund Name 87X | Pension Trust Fund Name 87X | Total Pension Trust Funds |
|---|---|---|---|---|---|
| **ADDITIONS** | | | | | |
| *Contributions:* | | | | | |
| Employer | | 0.00 | 0.00 | 0.00 | 0.00 |
| Plan Members | | 0.00 | 0.00 | 0.00 | 0.00 |
| Gifts, Grants and Bequests | 3440 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Contributions | | 0.00 | 0.00 | 0.00 | 0.00 |
| *Investment Income:* | | | | | |
| Interest on Investments | 3431 | 0.00 | 0.00 | 0.00 | 0.00 |
| Gain on Sale of Investments | 3432 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Increase (Decrease) in the Fair Value of Investments | 3433 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Investment Income | | 0.00 | 0.00 | 0.00 | 0.00 |
| Less Investment Expense | | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Investment Income | | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Additions** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **DEDUCTIONS** | | | | | |
| Salaries | 100 | 0.00 | 0.00 | 0.00 | 0.00 |
| Employee Benefits | 200 | 0.00 | 0.00 | 0.00 | 0.00 |
| Purchased Services | 300 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other | 700 | 0.00 | 0.00 | 0.00 | 0.00 |
| Refunds of Contributions | | 0.00 | 0.00 | 0.00 | 0.00 |
| Administrative Expenses | | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deductions** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **Change In Net Position** | | 0.00 | 0.00 | 0.00 | 0.00 |
| Net position-beginning | 2885 | 0.00 | 0.00 | 0.00 | 0.00 |
| Adjustments to Net Position | 2896 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net position-ending | 2785 | 0.00 | 0.00 | 0.00 | 0.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**
**CUSTODIAL FUNDS**
**June 30, 2023**

| | Account Number | School Internal Funds 891 | Custodial Fund Name 89X | Custodial Fund Name 89X | Total Custodial Funds |
|---|---|---|---|---|---|
| **ASSETS** | | | | | |
| Cash and Cash Equivalents | 1110 | 0.00 | 0.00 | 0.00 | 0.00 |
| Investments | 1160 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable, Net | 1131 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension Contributions Receivable | 1132 | | | | |
| Interest Receivable on Investments | 1170 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Budgetary Funds | 1141 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Other Agencies | 1220 | 0.00 | 0.00 | 0.00 | 0.00 |
| Inventory | 1150 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Assets** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| Accumulated Decrease in Fair Value of Hedging Derivatives | 1910 | | | | |
| Pension | 1940 | | | | |
| Other Postemployment Benefits | 1950 | | | | |
| **Total Deferred Outflows of Resources** | | | | | |
| **LIABILITIES** | | | | | |
| Cash Overdraft | 2125 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Salaries and Benefits | 2110 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payroll Deductions and Withholdings | 2170 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Payable | 2120 | 0.00 | 0.00 | 0.00 | 0.00 |
| Internal Accounts Payable | 2290 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Other Agencies | 2230 | | | | |
| Due to Budgetary Funds | 2161 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Liabilities** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | |
| Accumulated Increase in Fair Value of Hedging Derivatives | 2610 | | | | |
| Pension | 2640 | | | | |
| Other Postemployment Benefits | 2650 | | | | |
| **Total Deferred Inflows of Resources** | | | | | |
| **NET POSITION** | | | | | |
| **Restricted for:** | | | | | |
| Pensions | 2785 | 0.00 | 0.00 | 0.00 | 0.00 |
| Postemployment benefits other than pensions | 2785 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other purposes | 2785 | 0.00 | 0.00 | 0.00 | 0.00 |
| Individuals, organizations and other governments | 2785 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Net Position** | | 0.00 | 0.00 | 0.00 | 0.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING STATEMENT OF CHANGES IN NET POSITION**
**CUSTODIAL FUNDS**
**June 30, 2023**

| | Account Number | School Internal Funds | Custodial Fund Name | Custodial Fund Name | Total Custodial Funds |
|---|---|---|---|---|---|
| **ADDITIONS** | | | | | |
| Miscellaneous | 3495 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Contributions:* | | | | | |
| Employer | | 0.00 | 0.00 | 0.00 | 0.00 |
| Plan Members | | 0.00 | 0.00 | 0.00 | 0.00 |
| Gifts, Grants and Bequests | 3440 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Contributions | | 0.00 | 0.00 | 0.00 | 0.00 |
| *Investment Earnings:* | | | | | |
| Interest on Investments | 3431 | 0.00 | 0.00 | 0.00 | 0.00 |
| Gain on Sale of Investments | 3432 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Increase (Decrease) in the Fair Value of Investments | 3433 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Investment Earnings | | 0.00 | 0.00 | 0.00 | 0.00 |
| Less Investment Costs | | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Investment Earnings | | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Additions** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **DEDUCTIONS** | | | | | |
| Salaries | 100 | 0.00 | 0.00 | 0.00 | 0.00 |
| Employee Benefits | 200 | 0.00 | 0.00 | 0.00 | 0.00 |
| Purchased Services | 300 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other | 700 | 0.00 | 0.00 | 0.00 | 0.00 |
| Refunds of Contributions | | 0.00 | 0.00 | 0.00 | 0.00 |
| Administrative Expense | | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deductions** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **Change in Net Position** | | 0.00 | 0.00 | 0.00 | 0.00 |
| Net position-beginning | 2885 | 0.00 | 0.00 | 0.00 | 0.00 |
| Adjustments to net position | 2896 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net position-ending | 2785 | 0.00 | 0.00 | 0.00 | 0.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING STATEMENT OF NET POSITION**
**NONMAJOR COMPONENT UNITS**
**June 30, 2023**

| | Account Number | B.E.S.T Academy | Gulf Coast Elementary | Gulf Coast Academy | Total Nonmajor Component Units |
|---|---|---|---|---|---|
| **ASSETS** | | | | | |
| Cash and Cash Equivalents | 1110 | 123,860.00 | 352,805.00 | 399,227.00 | 875,892.00 |
| Investments | 1160 | 0.00 | 0.00 | 0.00 | 0.00 |
| Taxes Receivable, net | 1120 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable, net | 1131 | 12,425.00 | 0.00 | 0.00 | 12,425.00 |
| Interest Receivable on Investments | 1170 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Other Agencies | 1220 | 0.00 | 0.00 | 47,235.00 | 47,235.00 |
| Due From Insurer | 1180 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deposits Receivable | 1210 | 0.00 | 0.00 | 0.00 | 0.00 |
| Internal Balances | | 0.00 | 0.00 | 0.00 | 0.00 |
| Cash with Fiscal/Service Agents | 1114 | 0.00 | 0.00 | 0.00 | 0.00 |
| Section 1011.13, F.S., Loan Proceeds | 1420 | 0.00 | 0.00 | 0.00 | 0.00 |
| Leases Receivable | 1425 | 0.00 | 0.00 | 0.00 | 0.00 |
| Inventory | 1150 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepaid Items | 1230 | 0.00 | 7,700.00 | 6,879.00 | 14,579.00 |
| Long-Term Investments | 1460 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepaid Insurance Costs | 1430 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Postemployment Benefits Asset | 1410 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension Asset | 1415 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Capital Assets:* | | | | | |
| Land | 1310 | 0.00 | 0.00 | 0.00 | 0.00 |
| Land Improvements - Nondepreciable | 1315 | 0.00 | 0.00 | 0.00 | 0.00 |
| Construction in Progress | 1360 | 0.00 | 0.00 | 0.00 | 0.00 |
| Nondepreciable Capital Assets | | 0.00 | 0.00 | 0.00 | 0.00 |
| Improvements Other Than Buildings | 1320 | 0.00 | 48,206.00 | 0.00 | 48,206.00 |
| Less Accumulated Depreciation | 1329 | 0.00 | (7,783.00) | 0.00 | (7,783.00) |
| Buildings and Fixed Equipment | 1330 | 0.00 | 0.00 | 0.00 | 0.00 |
| Less Accumulated Depreciation | 1339 | 0.00 | 0.00 | 0.00 | 0.00 |
| Furniture, Fixtures and Equipment | 1340 | 95,171.00 | 94,048.00 | 239,411.00 | 428,630.00 |
| Less Accumulated Depreciation | 1349 | (86,529.00) | (16,358.00) | (143,936.00) | (246,823.00) |
| Motor Vehicles | 1350 | 96,381.00 | 115,717.00 | 172,336.00 | 384,434.00 |
| Less Accumulated Depreciation | 1359 | (96,381.00) | (8,266.00) | (112,566.00) | (217,213.00) |
| Property Under Leases and SBITA | 1370 | 0.00 | 252,911.00 | 1,418,462.00 | 1,671,373.00 |
| Less Accumulated Amortization | 1379 | 0.00 | (154,499.00) | (137,528.00) | (292,027.00) |
| Audiovisual Materials | 1381 | 0.00 | 0.00 | 0.00 | 0.00 |
| Less Accumulated Depreciation | 1388 | 0.00 | 0.00 | 0.00 | 0.00 |
| Computer Software | 1382 | 0.00 | 0.00 | 0.00 | 0.00 |
| Less Accumulated Amortization | 1389 | 0.00 | 0.00 | 0.00 | 0.00 |
| Depreciable Capital Assets, Net | | 8,642.00 | 323,976.00 | 1,436,179.00 | 1,768,797.00 |
| Total Capital Assets | | 8,642.00 | 323,976.00 | 1,436,179.00 | 1,768,797.00 |
| **Total Assets** | | 144,927.00 | 684,481.00 | 1,889,520.00 | 2,718,928.00 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| Accumulated Decrease in Fair Value of Hedging Derivatives | 1910 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Carrying Amount of Debt Refunding | 1920 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension | 1940 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Postemployment Benefits | 1950 | 0.00 | 0.00 | 0.00 | 0.00 |
| Asset Retirement Obligation | 1960 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Outflows of Resources** | | 0.00 | 0.00 | 0.00 | 0.00 |
| **LIABILITIES** | | | | | |
| Cash Overdraft | 2125 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Salaries and Benefits | 2110 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payroll Deductions and Withholdings | 2170 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Payable | 2120 | 0.00 | 12,499.00 | 33,949.00 | 46,448.00 |
| Sales Tax Payable | 2260 | 0.00 | 0.00 | 0.00 | 0.00 |
| Current Notes Payable | 2250 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Interest Payable | 2210 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deposits Payable | 2220 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Other Agencies | 2230 | 0.00 | 46,284.00 | 0.00 | 46,284.00 |
| Due to Fiscal Agent | 2240 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension Liability | 2115 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Postemployment Benefits Liability | 2116 | 0.00 | 0.00 | 0.00 | 0.00 |
| Judgments Payable | 2130 | 0.00 | 0.00 | 0.00 | 0.00 |
| Construction Contracts Payable | 2140 | 0.00 | 0.00 | 0.00 | 0.00 |
| Construction Contracts Payable - Retained Percentage | 2150 | 0.00 | 0.00 | 0.00 | 0.00 |
| Estimated Unpaid Claims - Self-Insurance Program | 2271 | 0.00 | 0.00 | 0.00 | 0.00 |
| Estimated Liability for Claims Adjustment | 2272 | 0.00 | 0.00 | 0.00 | 0.00 |
| Estimated Liability for Arbitrage Rebate | 2280 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unearned Revenues | 2410 | 0.00 | 0.00 | 0.00 | 0.00 |
| *Long-Term Liabilities:* | | | | | |
| *Portion Due Within One Year:* | | | | | |
| Notes Payable | 2310 | 0.00 | 0.00 | 20,789.00 | 20,789.00 |
| Obligations Under Leases and SBITA | 2315 | 0.00 | 98,412.00 | 0.00 | 98,412.00 |
| Bonds Payable | 2320 | 0.00 | 0.00 | 0.00 | 0.00 |
| Liability for Compensated Absences | 2330 | 0.00 | 0.00 | 0.00 | 0.00 |
| Lease-Purchase Agreements Payable | 2340 | 0.00 | 0.00 | 75,189.00 | 75,189.00 |
| Estimated Liability for Long-Term Claims | 2350 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Other Postemployment Benefits Obligation | 2360 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Pension Liability | 2365 | 0.00 | 0.00 | 0.00 | 0.00 |
| Estimated PECO Advance Payable | 2370 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Long-Term Liabilities | 2380 | 0.00 | 0.00 | 0.00 | 0.00 |
| Derivative Instrument | 2390 | 0.00 | 0.00 | 0.00 | 0.00 |
| Estimated Liability for Arbitrage Rebate | 2280 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due Within One Year | | 0.00 | 98,412.00 | 95,978.00 | 194,390.00 |
| *Portion Due After One Year:* | | | | | |
| Notes Payable | 2310 | 0.00 | 0.00 | 19,463.00 | 19,463.00 |
| Obligations Under Leases | 2315 | 0.00 | 0.00 | 0.00 | 0.00 |
| Bonds Payable | 2320 | 0.00 | 0.00 | 0.00 | 0.00 |
| Liability for Compensated Absences | 2330 | 0.00 | 0.00 | 0.00 | 0.00 |
| Lease-Purchase Agreements Payable | 2340 | 0.00 | 0.00 | 1,205,745.00 | 1,205,745.00 |
| Estimated Liability for Long-Term Claims | 2350 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Other Postemployment Benefits Obligation | 2360 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Pension Liability | 2365 | 0.00 | 0.00 | 0.00 | 0.00 |
| Estimated PECO Advance Payable | 2370 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Long-Term Liabilities | 2380 | 0.00 | 0.00 | 0.00 | 0.00 |
| Derivative Instrument | 2390 | 0.00 | 0.00 | 0.00 | 0.00 |
| Estimated Liability for Arbitrage Rebate | 2280 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due in More than One Year | | 0.00 | 0.00 | 1,225,208.00 | 1,225,208.00 |
| Total Long-Term Liabilities | | 0.00 | 98,412.00 | 1,321,186.00 | 1,419,598.00 |
| **Total Liabilities** | | 0.00 | 157,195.00 | 1,355,135.00 | 1,512,330.00 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | |
| Accumulated Increase in Fair Value of Hedging Derivatives | 2610 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deficit Net Carrying Amount of Debt Refunding | 2620 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Revenue | 2630 | 1,600.00 | 0.00 | 0.00 | 1,600.00 |
| Pension | 2640 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Postemployment Benefits | 2650 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Inflows of Resources** | | 1,600.00 | 0.00 | 0.00 | 1,600.00 |
| **NET POSITION** | | | | | |
| Net Investment in Capital Assets | 2770 | 8,642.00 | 225,564.00 | 114,993.00 | 349,199.00 |
| *Restricted For:* | | | | | |
| Categorical Carryover Programs | 2780 | 0.00 | 0.00 | 0.00 | 0.00 |
| Food Service | 2780 | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service | 2780 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Projects | 2780 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Purposes | 2780 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unrestricted | 2790 | 134,685.00 | 301,722.00 | 419,392.00 | 855,799.00 |
| **Total Net Position** | | 143,327.00 | 527,286.00 | 534,385.00 | 1,204,998.00 |

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

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING STATEMENT OF ACTIVITIES**
**NONMAJOR COMPONENT UNITS**
**B.E.S.T Academy**
**For the Fiscal Year Ended June 30, 2023**

| FUNCTIONS | Account Number | Expenses | Program Revenues | | | Net (Expense) Revenue and Changes in Net Position Component Unit |
|---|---|---|---|---|---|---|
| | | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | |
| *Component Unit Activities:* | | | | | | |
| Instruction | 5000 | 388,300.00 | 0.00 | 57,313.00 | 0.00 | (330,987.00) |
| Student Support Services | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Media Services | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Staff Training Services | 6400 | 141.00 | 0.00 | 0.00 | 0.00 | (141.00) |
| Instruction-Related Technology | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Board | 7100 | 27,672.00 | 0.00 | 9,951.00 | 0.00 | (17,721.00) |
| General Administration | 7200 | 24,430.00 | 0.00 | 0.00 | 0.00 | (24,430.00) |
| School Administration | 7300 | 179,965.00 | 0.00 | 0.00 | 0.00 | (179,965.00) |
| Facilities Acquisition and Construction | 7400 | 50,400.00 | 0.00 | 0.00 | 49,886.00 | (514.00) |
| Fiscal Services | 7500 | 1,929.00 | 0.00 | 0.00 | 0.00 | (1,929.00) |
| Food Services | 7600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Central Services | 7700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Student Transportation Services | 7800 | 12,977.00 | 0.00 | 0.00 | 0.00 | (12,977.00) |
| Operation of Plant | 7900 | 102,447.00 | 0.00 | 11,461.00 | 0.00 | (90,986.00) |
| Maintenance of Plant | 8100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Administrative Technology Services | 8200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Community Services | 9100 | 16,937.00 | 22,022.00 | 0.00 | 0.00 | 5,085.00 |
| Interest on Long-Term Debt | 9200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unallocated Depreciation/Amortization Expense | | 5,311.00 | | | | (5,311.00) |
| **Total Component Unit Activities** | | 810,509.00 | 22,022.00 | 78,725.00 | 49,886.00 | (659,876.00) |

| | |
|---|---|
| **General Revenues:** | |
| *Taxes:* | |
| Property Taxes, Levied for Operational Purposes | 0.00 |
| Property Taxes, Levied for Debt Service | 0.00 |
| Property Taxes, Levied for Capital Projects | 0.00 |
| Local Sales Taxes | 0.00 |
| Grants and Contributions Not Restricted to Specific Programs | 558,420.00 |
| Investment Earnings | 0.00 |
| Miscellaneous | 0.00 |
| Special Items | 0.00 |
| Extraordinary Items | 0.00 |
| Transfers | 0.00 |
| **Total General Revenues, Special Items, Extraordinary Items and Transfers** | 558,420.00 |
| **Change in Net Position** | (101,456.00) |
| Net Position, July 1, 2022 | 244,783.00 |
| Adjustments to Net Position | 0.00 |
| Net Position, June 30, 2023 | 143,327.00 |

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

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING STATEMENT OF ACTIVITIES (CONTINUED)**
**NONMAJOR COMPONENT UNITS**
**Gulf Coast Elementary**
**For the Fiscal Year Ended June 30, 2023**

| FUNCTIONS | Account Number | Expenses | Program Revenues | | | Net (Expense) Revenue and Changes in Net Position Component Unit |
|---|---|---|---|---|---|---|
| | | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | |
| *Component Unit Activities:* | | | | | | |
| Instruction | 5000 | 733,909.00 | 99,352.00 | 298,643.00 | 0.00 | (335,914.00) |
| Student Support Services | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Media Services | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Staff Training Services | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instruction-Related Technology | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Board | 7100 | 25,349.00 | 0.00 | 0.00 | 0.00 | (25,349.00) |
| General Administration | 7200 | 41,937.00 | 0.00 | 1,882.00 | 0.00 | (40,055.00) |
| School Administration | 7300 | 223,589.00 | 0.00 | 43,885.00 | 0.00 | (179,704.00) |
| Facilities Acquisition and Construction | 7400 | 2,199.00 | 0.00 | 0.00 | 58,415.00 | 56,216.00 |
| Fiscal Services | 7500 | 2,395.00 | 0.00 | 0.00 | 0.00 | (2,395.00) |
| Food Services | 7600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Central Services | 7700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Student Transportation Services | 7800 | 7,321.00 | 0.00 | 0.00 | 0.00 | (7,321.00) |
| Operation of Plant | 7900 | 59,868.00 | 0.00 | 21,000.00 | 0.00 | (38,868.00) |
| Maintenance of Plant | 8100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Administrative Technology Services | 8200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Community Services | 9100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest on Long-Term Debt | 9200 | 7,951.00 | 0.00 | 0.00 | 0.00 | (7,951.00) |
| Unallocated Depreciation/Amortization Expense | | 114,583.00 | | | | (114,583.00) |
| **Total Component Unit Activities** | | 1,219,101.00 | 99,352.00 | 365,410.00 | 58,415.00 | (695,924.00) |

| | |
|---|---|
| **General Revenues:** | |
| *Taxes:* | |
| Property Taxes, Levied for Operational Purposes | 0.00 |
| Property Taxes, Levied for Debt Service | 0.00 |
| Property Taxes, Levied for Capital Projects | 0.00 |
| Local Sales Taxes | 0.00 |
| Grants and Contributions Not Restricted to Specific Programs | 879,661.00 |
| Investment Earnings | 0.00 |
| Miscellaneous | 0.00 |
| Special Items | 0.00 |
| Extraordinary Items | 0.00 |
| Transfers | 0.00 |
| **Total General Revenues, Special Items, Extraordinary Items and Transfers** | 879,661.00 |
| **Change in Net Position** | 183,737.00 |
| Net Position, July 1, 2022 | 343,549.00 |
| Adjustments to Net Position | 0.00 |
| Net Position, June 30, 2023 | 527,286.00 |

The notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING STATEMENT OF ACTIVITIES (CONTINUED)**
**NONMAJOR COMPONENT UNITS**
**Gulf Coast Academy**
**For the Fiscal Year Ended June 30, 2023**

| FUNCTIONS | Account Number | Expenses | Program Revenues | | | Net (Expense) Revenue and Changes in Net Position Component Unit |
|---|---|---|---|---|---|---|
| | | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | |
| *Component Unit Activities:* | | | | | | |
| Instruction | 5000 | 1,277,379.00 | 269,723.00 | 216,847.00 | 0.00 | (790,809.00) |
| Student Support Services | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Media Services | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Staff Training Services | 6400 | 108.00 | 0.00 | 0.00 | 0.00 | (108.00) |
| Instruction-Related Technology | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Board | 7100 | 82,730.00 | 0.00 | 0.00 | 0.00 | (82,730.00) |
| General Administration | 7200 | 28,717.00 | 0.00 | 0.00 | 0.00 | (28,717.00) |
| School Administration | 7300 | 445,082.00 | 0.00 | 0.00 | 0.00 | (445,082.00) |
| Facilities Acquisition and Construction | 7400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fiscal Services | 7500 | 3,193.00 | 0.00 | 0.00 | 0.00 | (3,193.00) |
| Food Services | 7600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Central Services | 7700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Student Transportation Services | 7800 | 72,959.00 | 0.00 | 0.00 | 0.00 | (72,959.00) |
| Operation of Plant | 7900 | 84,467.00 | 0.00 | 0.00 | 0.00 | (84,467.00) |
| Maintenance of Plant | 8100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Administrative Technology Services | 8200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Community Services | 9100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest on Long-Term Debt | 9200 | 94,179.00 | 0.00 | 0.00 | 0.00 | (94,179.00) |
| Unallocated Depreciation/Amortization Expense | | 115,390.00 | | | | (115,390.00) |
| **Total Component Unit Activities** | | 2,204,204.00 | 269,723.00 | 216,847.00 | 0.00 | (1,717,634.00) |

| | |
|---|---|
| **General Revenues:** | |
| *Taxes:* | |
| Property Taxes, Levied for Operational Purposes | 0.00 |
| Property Taxes, Levied for Debt Service | 0.00 |
| Property Taxes, Levied for Capital Projects | 0.00 |
| Local Sales Taxes | 0.00 |
| Grants and Contributions Not Restricted to Specific Programs | 1,801,766.00 |
| Investment Earnings | 0.00 |
| Miscellaneous | 0.00 |
| Special Items | 0.00 |
| Extraordinary Items | 0.00 |
| Transfers | 0.00 |
| **Total General Revenues, Special Items, Extraordinary Items and Transfers** | 1,801,766.00 |
| **Change in Net Position** | 84,132.00 |
| Net Position, July 1, 2022 | 450,253.00 |
| Adjustments to Net Position | 0.00 |
| Net Position, June 30, 2023 | 534,385.00 |

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

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**
**COMBINING STATEMENT OF ACTIVITIES (CONTINUED)**
**NONMAJOR COMPONENT UNITS**
**TOTAL NONMAJOR COMPONENT UNITS**
**For the Fiscal Year Ended June 30, 2023**

| FUNCTIONS | Account Number | Expenses | Program Revenues | | | Net (Expense) Revenue and Changes in Net Position Component Unit |
|---|---|---|---|---|---|---|
| | | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | |
| *Component Unit Activities:* | | | | | | |
| Instruction | 5000 | 2,399,588.00 | 369,075.00 | 572,803.00 | 0.00 | (1,457,710.00) |
| Student Support Services | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Media Services | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instruction and Curriculum Development Services | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Staff Training Services | 6400 | 249.00 | 0.00 | 0.00 | 0.00 | (249.00) |
| Instruction-Related Technology | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Board | 7100 | 135,751.00 | 0.00 | 9,951.00 | 0.00 | (125,800.00) |
| General Administration | 7200 | 95,084.00 | 0.00 | 1,882.00 | 0.00 | (93,202.00) |
| School Administration | 7300 | 848,636.00 | 0.00 | 43,885.00 | 0.00 | (804,751.00) |
| Facilities Acquisition and Construction | 7400 | 52,599.00 | 0.00 | 0.00 | 108,301.00 | 55,702.00 |
| Fiscal Services | 7500 | 7,517.00 | 0.00 | 0.00 | 0.00 | (7,517.00) |
| Food Services | 7600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Central Services | 7700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Student Transportation Services | 7800 | 93,257.00 | 0.00 | 0.00 | 0.00 | (93,257.00) |
| Operation of Plant | 7900 | 246,782.00 | 0.00 | 32,461.00 | 0.00 | (214,321.00) |
| Maintenance of Plant | 8100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Administrative Technology Services | 8200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Community Services | 9100 | 16,937.00 | 22,022.00 | 0.00 | 0.00 | 5,085.00 |
| Interest on Long-Term Debt | 9200 | 102,130.00 | 0.00 | 0.00 | 0.00 | (102,130.00) |
| Unallocated Depreciation/Amortization Expense | | 235,284.00 | | | | (235,284.00) |
| **Total Component Unit Activities** | | 4,233,814.00 | 391,097.00 | 660,982.00 | 108,301.00 | (3,073,434.00) |

| | |
|---|---|
| **General Revenues:** | |
| *Taxes:* | |
| Property Taxes, Levied for Operational Purposes | 0.00 |
| Property Taxes, Levied for Debt Service | 0.00 |
| Property Taxes, Levied for Capital Projects | 0.00 |
| Local Sales Taxes | 0.00 |
| Grants and Contributions Not Restricted to Specific Programs | 3,239,847.00 |
| Investment Earnings | 0.00 |
| Miscellaneous | 0.00 |
| Special Items | 0.00 |
| Extraordinary Items | 0.00 |
| Transfers | 0.00 |
| **Total General Revenues, Special Items, Extraordinary Items and Transfers** | 3,239,847.00 |
| **Change in Net Position** | 166,413.00 |
| Net Position, July 1, 2022 | 1,038,585.00 |
| Adjustments to Net Position | 0.00 |
| Net Position, June 30, 2023 | 1,204,998.00 |

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

Complete Section A **or** B; **and** C

**MUST BE COMPLETED IN FULL FOR PLACEMENT CONSIDERATION.**
(For Donations, use Section B)

**A. Item Currently Budgeted -**

Account Name: No Financial Impact

Account Number: Fund | Function | Object | Cost Center | Project | Sub Project

| Original Approved Budget | + - | Budget Amendments | - | Expenditures / Encumbrances To Date | = | Current Available Budget | - | Present Request | = | Remaining Balance Available |
|---|---|---|---|---|---|---|---|---|---|---|
| $ | | $ | | $ | | $ | | $ | | $ |

Account Name

Account Number: Fund | Function | Object | Cost Center | Project | Sub Project

| Original Approved Budget | + - | Budget Amendments | - | Expenditures / Encumbrances To Date | = | Current Available Budget | - | Present Request | = | Remaining Balance Available |
|---|---|---|---|---|---|---|---|---|---|---|
| $ | | $ | | $ | | $ | | $ | | $ |

**B. Item Currently Not Budgeted -****

Funding Source

Account Name

Account Number: Fund | Function | Object | Cost Center | Project | Sub Project

Amount $

Funding Source

Account Name

Account Number: Fund | Function | Object | Cost Center | Project | Sub Project

Amount $

**C. History**

Check one:
**Prior Year Budget:** ○
**New for Current Year:** ○

Prior Year Approved Budget: $_____

Prior Year Actual Spent: $_____

**** WHEN ITEM NOT CURRENTLY BUDGETED IS APPROVED BY THE SCHOOL BOARD, THIS WILL SERVE AS THE BUDGET AMENDMENT****

# Hernando School District

## School Board Regular Meeting

**Agenda Item #** 11. 24-1669 9/5/2023

**Title and Board Action Requested**
Approve the Job Description for the Teacher on Special Assignment (TOSA) for Recruitment and Retention

**Executive Summary**
The Director of Human Resources, on behalf of the Superintendent of Schools, hereby requests the Board approve the update to the job description of the TOSA for Recruitment and Retention for supporting the recruitment and retention of staff and teachers. The update amends the required qualifications from Master's Degree to include Bachelor's Degree with increased years of experience. This broadens our pool of experienced teachers in our district that may apply for this role and is in line with recent legislative changes.

**My Contact**
Matthew Goldrick
Director of Human Resources
352 797-7000 ext. 451
Goldrick_m@hcsb.k12.fl.us

**2018-23 Strategic Focus Area**
Pillar 2: People

**Financial Impact**
There is no budget impact as this item was already approved at the Board meeting on June 27, 2023.

If expenditure is not currently budgeted, this will serve as the budget amendment when Board approved. If the agenda item includes the purchase of goods or services, the funds requested are an anticipated amount and may fluctuate depending on such factors as current market conditions, product availability, additional funding sources, and the needs of the District. Should the actual cost exceed the anticipated amount, the Board approves the additional cost, after review by the superintendent, but not in excess of the funds available in the site's approved annual budget.

# Hernando County School Board
# Florida

FLSA: Exempt, Union

## TEACHER ON SPECIAL ASSIGNMENT FOR RECRUITMENT & RETENTION

**Required Qualifications:**

- Master's Degree with a minimum of five (5) years successful teaching experience OR Bachelor's Degree with a minimum of seven (7) years successful teaching experience
- Florida Educator's Certification
- ~~Minimum of five (5) years of successful teaching experience~~
- Valid Florida Driver's License

**Desired Qualifications:**

- Team Leader experience
- Florida certification in Educational Leadership
- Training and/or experience in professional development
- Clinical Educator Trained

**Performance Responsibilities:**

- Coordinate the planning and implementation of the mentorship program for new and aspiring teachers
- Coordinate the teacher retention program
- Supervise retention mentors/supervising teachers throughout the District
- Develop individualized check lists and timelines for satisfaction of employee Statement of Status of Eligibility issued by the FLDOE
- Meet regularly with recruitment mentors to review mentee logs for progress and accuracy
- Attend Progress Meetings to monitor Alternative Certification employees to assist with completion of requirements per FLDOE Statement of Status of Eligibility
- Assist with the planning and implement recruitment and retention activities designed to enhance the district's ability to attract, hire and retain qualified instructional staff
- Serve on the District's Recruitment and Retention Committee
- Maintain contact with other school districts and agencies to exchange information and ideas relating to recruitment and retention
- Assist with monitoring and reporting progress of recruitment and retention efforts of critical shortage area teachers
- Assist with a new teacher incentive program throughout, working with the business community, various organizations, and agencies
- Keep the Director of Human Resources abreast of all ongoing situations, programs, changes, and practices in the areas of assigned responsibility.
- Sustain focus and attention to detail.
- Perform other duties as assigned by the Director of Human Resources and/or designee

**Physical Demands:**

Exerting up to 50 pounds of force occasionally and/or up to 20 pounds of force frequently, and/or up to 10 pounds of force regularly or as needed to move objects

**Reports to:**

Reports directly to the Director of Human Resources and/or designee

**Evaluation:**

Annual evaluation done by the Director of Human Resources and/or designee

**Terms of Employment:**

10-month employment

**Salary:**

Salary based upon the approved salary schedule - Instructional

**Job Code:**

77312

Board Approved: 06/27/23

# Hernando County School Board
# Florida

FLSA: Exempt, Union

## TEACHER ON SPECIAL ASSIGNMENT FOR RECRUITMENT & RETENTION

**Required Qualifications:**

- Master's Degree with a minimum of five (5) years successful teaching experience OR Bachelor's Degree with a minimum of seven (7) years successful teaching experience
- Florida Educator's Certification
- Valid Florida Driver's License

**Desired Qualifications:**

- Team Leader experience
- Florida certification in Educational Leadership
- Training and/or experience in professional development
- Clinical Educator Trained

**Performance Responsibilities:**

- Coordinate the planning and implementation of the mentorship program for new and aspiring teachers
- Coordinate the teacher retention program
- Supervise retention mentors/supervising teachers throughout the District
- Develop individualized check lists and timelines for satisfaction of employee Statement of Status of Eligibility issued by the FLDOE
- Meet regularly with recruitment mentors to review mentee logs for progress and accuracy
- Attend Progress Meetings to monitor Alternative Certification employees to assist with completion of requirements per FLDOE Statement of Status of Eligibility
- Assist with the planning and implement recruitment and retention activities designed to enhance the district's ability to attract, hire and retain qualified instructional staff
- Serve on the District's Recruitment and Retention Committee
- Maintain contact with other school districts and agencies to exchange information and ideas relating to recruitment and retention
- Assist with monitoring and reporting progress of recruitment and retention efforts of critical shortage area teachers
- Assist with a new teacher incentive program throughout, working with the business community, various organizations, and agencies
- Keep the Director of Human Resources abreast of all ongoing situations, programs, changes, and practices in the areas of assigned responsibility.
- Sustain focus and attention to detail.
- Perform other duties as assigned by the Director of Human Resources and/or designee

**Physical Demands:**

Exerting up to 50 pounds of force occasionally and/or up to 20 pounds of force frequently, and/or up to 10 pounds of force regularly or as needed to move objects

**Reports to:**

Reports directly to the Director of Human Resources and/or designee

**Evaluation:**

Annual evaluation done by the Director of Human Resources and/or designee

**Terms of Employment:**

10-month employment

**Salary:**

Salary based upon the approved salary schedule - Instructional

**Job Code:**

77312

Board Approved: 06/27/23

Complete Section A **or** B; **and** C

**MUST BE COMPLETED IN FULL FOR PLACEMENT CONSIDERATION.**
(For Donations, use Section B)

**A. Item Currently Budgeted -**

Account Name: No Financial Impact

Account Number: Fund | Function | Object | Cost Center | Project | Sub Project

| Original Approved Budget | + - | Budget Amendments | - | Expenditures / Encumbrances To Date | = | Current Available Budget | - | Present Request | = | Remaining Balance Available |
|---|---|---|---|---|---|---|---|---|---|---|
| $ | | $ | | $ | | $ | | $ | | $ |

Account Name

Account Number: Fund | Function | Object | Cost Center | Project | Sub Project

| Original Approved Budget | + - | Budget Amendments | - | Expenditures / Encumbrances To Date | = | Current Available Budget | - | Present Request | = | Remaining Balance Available |
|---|---|---|---|---|---|---|---|---|---|---|
| $ | | $ | | $ | | $ | | $ | | $ |

**B. Item Currently Not Budgeted -****

Funding Source

Account Name

Account Number: Fund | Function | Object | Cost Center | Project | Sub Project

Amount $

Funding Source

Account Name

Account Number: Fund | Function | Object | Cost Center | Project | Sub Project

Amount $

**C. History**

Check one:
**Prior Year Budget:** ○
**New for Current Year:** ○

Prior Year Approved Budget: $_____

Prior Year Actual Spent: $_____

**** WHEN ITEM NOT CURRENTLY BUDGETED IS APPROVED BY THE SCHOOL BOARD, THIS WILL SERVE AS THE BUDGET AMENDMENT****

# Hernando School District

## School Board Regular Meeting

**Agenda Item #** *12. 24-1667 9/5/2023

**Title and Board Action Requested**
Approve the Job Description for the Bookkeeper-Teaching Learning Division

**Executive Summary**
The Director of Human Resources, on behalf of the Superintendent of Schools, hereby requests the Board approve the job description for the Bookkeeper-Teaching Learning Division. This update is necessary to address the job duties of this position beyond those addressed in the high school bookkeeper job description which was used previous to this update.

**My Contact**
Matthew Goldrick
Director of Human Resources
(352) 797-7000 ext. 451

**2018-23 Strategic Focus Area**
Pillar 2: People

**Financial Impact**
See attached budget sheet.

If expenditure is not currently budgeted, this will serve as the budget amendment when Board approved. If the agenda item includes the purchase of goods or services, the funds requested are an anticipated amount and may fluctuate depending on such factors as current market conditions, product availability, additional funding sources, and the needs of the District. Should the actual cost exceed the anticipated amount, the Board approves the additional cost, after review by the superintendent, but not in excess of the funds available in the site's approved annual budget.

# Hernando County School Board
# Florida

FLSA: Non-Exempt/Non-Union

## Bookkeeper-Teaching and Learning Division

### Required Qualifications:

- High school diploma or General Education Diploma (GED)
- Minimum of three (3) years of experience in bookkeeping, accounting or an equivalent combination of training and experience
- Thorough knowledge of accounting and bookkeeping procedures
- Familiarity with auditory procedures, laws, rules and regulations regarding recordkeeping and procedures for schools
- Ability to handle several job responsibilities simultaneously and meet deadlines
- Knowledge of office practices and clerical procedures
- Computer knowledge and skills and the ability to implement new computer programs, as well as operation of other office equipment (i.e., fax machine, copy machine, etc.)
- Knowledge of human resources and employee relations
- Knowledge of Red Book
- Ability to make decisions with minimal supervision
- Must possess a valid Florida driver's license

### Desired Qualifications:

- AA Degree or higher in Finance, Accounting or other related fields

### Performance Responsibilities:

- Work collaboratively or cooperatively with Academic Services administrators on budget needs
- Prepare and issue all District internal account purchase orders; number and maintain log for multiple departments
- Advise and assist District personnel on rules and regulations of District internal accounts and procedures
- Prepare and deliver bi-weekly payroll worksheets/reports and maintain payroll records
- Work with administrators, purchasing and finance departments to create purchase order requisitions – including but not limited to instructional materials (textbooks) for all sites
- Work and communicate with site bookkeepers for textbook/item receiving and budget transfers for district invoices
- Monitor the status of PO approval levels and communicate with administrators
- Reconcile P-card transactions (monthly)
- Monitor the status of PO approval levels and communicate with administrators
- Certify all bills for payment; write and issue all checks for payment and distribute checks

- Post disbursements; keep account of all expenditures
- Prepare quarterly Sales Tax Report (in accordance with Department of Education regulations) and issue check
- Reconcile monthly bank statement
- Submit Monthly In-District Mileage for all Academic Services
- Prepare monthly Financial Report and other regularly scheduled reports as needed throughout the year and the end of the fiscal year audit for multiple departments in spreadsheets.
- Oversees all instructional materials being purchased
- Ensure that POs are delivered to vendors and administrators
- Budget travel and expense for Directors and Supervisors in Academic Services
- Oversees and disperses budget for Fine Arts and Music
- Oversees budget for World Languages Competition, District History Fair Competition and District Science Fair Competition
- Correspond with Vendors to collect invoices
- Maintains payroll records for Academic Services
- Transfer funds to proper accounts once budget monies are allocated for multiple departments
- Maintains, implements, and tracks expenditures for the Fiscal Year for multiple departments
- Provide monthly balances for multiple programs within College and Careers, Secondary Curriculum, Elementary Curriculum
- Responsible for all workers' compensation claims paperwork and follow-up information
- Perform other duties as assigned by the Assistant Superintendent and/or designee

**Physical Demands:**

Exerting up to 50 pounds of force occasionally and/or up to 20 pounds of force frequently, and/or up to 10 pounds of force regularly or as needed to move objects

**Reports to:**

Reports directly to the Assistant Superintendent and/or designee

**Evaluation:**

Annual evaluation done by Assistant Superintendent and/or administrative designee

**Terms of Employment:**

12 – Month employment

**Salary:**

Confidential Level J

**Job Code:**

77397

**Board Approved:**
**Revised:**

# Hernando County School Board
# Florida

FLSA: Non-Exempt/Non-Union

**Bookkeeper-Teaching and Learning Division**

**Required Qualifications:**

- High school diploma or General Education Diploma (GED)
- Minimum of three (3) years of experience in bookkeeping, accounting or an equivalent combination of training and experience
- Thorough knowledge of accounting and bookkeeping procedures
- Familiarity with auditory procedures, laws, rules and regulations regarding recordkeeping and procedures for schools
- Ability to handle several job responsibilities simultaneously and meet deadlines
- Knowledge of office practices and clerical procedures
- Computer knowledge and skills and the ability to implement new computer programs, as well as operation of other office equipment (i.e., fax machine, copy machine, etc.)
- Knowledge of human resources and employee relations
- Knowledge of Red Book
- Ability to make decisions with minimal supervision
- Must possess a valid Florida driver's license

**Desired Qualifications:**

- AA Degree or higher in Finance, Accounting or other related fields

**Performance Responsibilities:**

- Work collaboratively or cooperatively with Academic Services administrators on budget needs
- Prepare and issue all District internal account purchase orders; number and maintain log for multiple departments
- Advise and assist District personnel on rules and regulations of District internal accounts and procedures
- Prepare and deliver bi-weekly payroll worksheets/reports and maintain payroll records
- Work with administrators, purchasing and finance departments to create purchase order requisitions – including but not limited to instructional materials (textbooks) for all sites
- Work and communicate with site bookkeepers for textbook/item receiving and budget transfers for district invoices
- Monitor the status of PO approval levels and communicate with administrators
- Reconcile P-card transactions (monthly)
- Monitor the status of PO approval levels and communicate with administrators
- Certify all bills for payment; write and issue all checks for payment and distribute checks

- Post disbursements; keep account of all expenditures
- Prepare quarterly Sales Tax Report (in accordance with Department of Education regulations) and issue check
- Reconcile monthly bank statement
- Submit Monthly In-District Mileage for all Academic Services
- Prepare monthly Financial Report and other regularly scheduled reports as needed throughout the year and the end of the fiscal year audit for multiple departments in spreadsheets.
- Oversees all instructional materials being purchased
- Ensure that POs are delivered to vendors and administrators
- Budget travel and expense for Directors and Supervisors in Academic Services
- Oversees and disperses budget for Fine Arts and Music
- Oversees budget for World Languages Competition, District History Fair Competition and District Science Fair Competition
- Correspond with Vendors to collect invoices
- Maintains payroll records for Academic Services
- Transfer funds to proper accounts once budget monies are allocated for multiple departments
- Maintains, implements, and tracks expenditures for the Fiscal Year for multiple departments
- Provide monthly balances for multiple programs within College and Careers, Secondary Curriculum, Elementary Curriculum
- Responsible for all workers' compensation claims paperwork and follow-up information
- Perform other duties as assigned by the Assistant Superintendent and/or designee

**Physical Demands:**

Exerting up to 50 pounds of force occasionally and/or up to 20 pounds of force frequently, and/or up to 10 pounds of force regularly or as needed to move objects

**Reports to:**

Reports directly to the Assistant Superintendent and/or designee

**Evaluation:**

Annual evaluation done by Assistant Superintendent and/or administrative designee

**Terms of Employment:**

12 – Month employment

**Salary:**

Confidential Level J

## Job Code:

77397

**Board Approved:**
**Revised:**

**CONFIDENTIAL PLACEMENT SALARY SCHEDULE 2022-2023**

| Position | Level | Placement Hourly Rate Non-Degreed | Placement Hourly Rate Degreed |
|---|---|---|---|
| Accounting Assistant | G | $17.00 | $17.45 |
| Accounting Clerk | D | $16.15 | $16.60 |
| Accounting Technician - ESE | E | $16.35 | $16.80 |
| Accounting Technician - Transportation | E | $16.35 | $16.80 |
| Administrative Assistant - ESE | L | $23.00 | $23.45 |
| Bookkeeper - Elementary/Middle School | E | $16.35 | $16.80 |
| Bookkeeper - High School | F | $16.45 | $16.90 |
| Bookkeeper - Safe Schools | F | $16.45 | $16.90 |
| Bookkeeper - Teaching and Learning Division | J | $19.00 | $19.45 |
| Budget Assistant | G | $17.00 | $17.45 |
| Communications Specialist | K | $21.00 | $21.45 |
| Data Entry Operator | D | $16.15 | $16.60 |
| Data Quality Assistant | J | $19.00 | $19.45 |
| Digital Marketing Specialist | E | $16.35 | $16.80 |
| District Records Specialist | E | $16.35 | $16.80 |
| Employee Data & Certification Specialist | J | $19.00 | $19.45 |
| Employee Relations Specialist | J | $19.00 | $19.45 |
| Employment Specialist | D | $16.15 | $16.60 |
| Executive Office Manager | L | $23.00 | $23.45 |
| Executive Secretary | I | $17.75 | $18.20 |
| Executive Secretary Business Services Division | I | $17.75 | $18.20 |
| Executive Secretary Support Operations Division | I | $17.75 | $18.20 |
| Facilities Accounting Specialist | E | $16.35 | $16.80 |
| Facilities Department Secretary | E | $16.35 | $16.80 |
| Finance and Procurement Specialist | I | $17.75 | $18.20 |
| Financial Aid Specialist | L | $23.00 | $23.45 |
| Food & Nutrition Services Senior Associate | F | $16.45 | $16.90 |
| FTE Support Specialist - ESE | L | $23.00 | $23.45 |
| Grant Accounting Compliance Specialist | L | $23.00 | $23.45 |
| Human Resources Operations Specialist | J | $19.00 | $19.45 |
| Locksmith | K | $21.00 | $21.45 |
| Maintenance Operations Specialist | L | $23.00 | $23.45 |
| Monitoring and Compliance Specialist | J | $19.00 | $19.45 |
| Office Clerk | A | $15.25 | $15.70 |
| Payroll Assistant | G | $17.00 | $17.45 |
| Position Control Specialist | L | $23.00 | $23.45 |
| Professional Development Specialist | J | $19.00 | $19.45 |
| Risk, Benefits and Compliance Clerk | D | $16.15 | $16.60 |
| Risk, Benefits and Compliance Specialist | J | $19.00 | $19.45 |
| Safe Schools Accounting Specialist | K | $21.00 | $21.45 |
| School Safety Specialist | K | $21.00 | $21.45 |
| Secretary I | B | $15.65 | $16.10 |
| Secretary II | C | $15.95 | $16.40 |
| Secretary III | D | $16.15 | $16.60 |
| Secretary to Director of Student Services | E | $16.35 | $16.80 |
| Secretary to Director of Technology | E | $16.35 | $16.80 |
| Secretary to the School Board and General Counsel | L | $23.00 | $23.45 |
| Security Systems Specialist | K | $21.00 | $21.45 |
| Senior Accounting Assistant | L | $23.00 | $23.45 |
| Senior Payroll Assistant | L | $23.00 | $23.45 |
| Students and Families In Transition Specialist | J | $19.00 | $19.45 |
| Students and Families In Transition Unaccompanied Youth Specia | J | $19.00 | $19.45 |
| Switchboard Operator | A | $15.25 | $15.70 |
| Transportation Parts-Inventory Specialist | K | $21.00 | $21.45 |

## CONFIDENTIAL PLACEMENT SALARY SCHEDULE 2022-2023

| Position | Level | Placement Hourly Rate Non-Degreed | Placement Hourly Rate Degreed |
|---|---|---|---|
| Accounting Assistant | G | $17.00 | $17.45 |
| Accounting Clerk | D | $16.15 | $16.60 |
| Accounting Technician - ESE | E | $16.35 | $16.80 |
| Accounting Technician - Transportation | E | $16.35 | $16.80 |
| Administrative Assistant - ESE | L | $23.00 | $23.45 |
| Bookkeeper - Elementary/Middle School | E | $16.35 | $16.80 |
| Bookkeeper - High School | F | $16.45 | $16.90 |
| Bookkeeper - Safe Schools | F | $16.45 | $16.90 |
| Bookkeeper - Teaching and Learning Division | J | $19.00 | $19.45 |
| Budget Assistant | G | $17.00 | $17.45 |
| Communications Specialist | K | $21.00 | $21.45 |
| Data Entry Operator | D | $16.15 | $16.60 |
| Data Quality Assistant | J | $19.00 | $19.45 |
| Digital Marketing Specialist | E | $16.35 | $16.80 |
| District Records Specialist | E | $16.35 | $16.80 |
| Employee Data & Certification Specialist | J | $19.00 | $19.45 |
| Employee Relations Specialist | J | $19.00 | $19.45 |
| Employment Specialist | D | $16.15 | $16.60 |
| Executive Office Manager | L | $23.00 | $23.45 |
| Executive Secretary | I | $17.75 | $18.20 |
| Executive Secretary Business Services Division | I | $17.75 | $18.20 |
| Executive Secretary Support Operations Division | I | $17.75 | $18.20 |
| Facilities Accounting Specialist | E | $16.35 | $16.80 |
| Facilities Department Secretary | E | $16.35 | $16.80 |
| Finance and Procurement Specialist | I | $17.75 | $18.20 |
| Financial Aid Specialist | L | $23.00 | $23.45 |
| Food & Nutrition Services Senior Associate | F | $16.45 | $16.90 |
| FTE Support Specialist - ESE | L | $23.00 | $23.45 |
| Grant Accounting Compliance Specialist | L | $23.00 | $23.45 |
| Human Resources Operations Specialist | J | $19.00 | $19.45 |
| Locksmith | K | $21.00 | $21.45 |
| Maintenance Operations Specialist | L | $23.00 | $23.45 |
| Monitoring and Compliance Specialist | J | $19.00 | $19.45 |
| Office Clerk | A | $15.25 | $15.70 |
| Payroll Assistant | G | $17.00 | $17.45 |
| Position Control Specialist | L | $23.00 | $23.45 |
| Professional Development Specialist | J | $19.00 | $19.45 |
| Risk, Benefits and Compliance Clerk | D | $16.15 | $16.60 |
| Risk, Benefits and Compliance Specialist | J | $19.00 | $19.45 |
| Safe Schools Accounting Specialist | K | $21.00 | $21.45 |
| School Safety Specialist | K | $21.00 | $21.45 |
| Secretary I | B | $15.65 | $16.10 |

| | | | |
|---|---|---|---|
| Secretary II | C | $15.95 | $16.40 |
| Secretary III | D | $16.15 | $16.60 |
| Secretary to Director of Student Services | E | $16.35 | $16.80 |
| Secretary to Director of Technology | E | $16.35 | $16.80 |
| Secretary to the School Board and General Counsel | L | $23.00 | $23.45 |
| Security Systems Specialist | K | $21.00 | $21.45 |
| Senior Accounting Assistant | L | $23.00 | $23.45 |
| Senior Payroll Assistant | L | $23.00 | $23.45 |
| Students and Families In Transition Specialist | J | $19.00 | $19.45 |
| Students and Families In Transition Unaccompanied Youth Specialist | J | $19.00 | $19.45 |
| Switchboard Operator | A | $15.25 | $15.70 |
| Transportation Parts-Inventory Specialist | K | $21.00 | $21.45 |

**Board Approved 06-28-22 / Updated 03-01-2023**

Complete Section A **or** B; **and** C

**MUST BE COMPLETED IN FULL FOR PLACEMENT CONSIDERATION.**
(For Donations, use Section B)

**A. Item Currently Budgeted -**

Account Name _____

Account Number

| Fund | Function | Object | Cost Center | Project | Sub Project |
|---|---|---|---|---|---|
| | | | | | |

| Original Approved Budget | + - | Budget Amendments | - | Expenditures / Encumbrances To Date | = | Current Available Budget | - | Present Request | = | Remaining Balance Available |
|---|---|---|---|---|---|---|---|---|---|---|
| $ | | $ | | $ | | $ | | $ | | $ |

Account Name _____

Account Number

| Fund | Function | Object | Cost Center | Project | Sub Project |
|---|---|---|---|---|---|
| | | | | | |

| Original Approved Budget | + - | Budget Amendments | - | Expenditures / Encumbrances To Date | = | Current Available Budget | - | Present Request | = | Remaining Balance Available |
|---|---|---|---|---|---|---|---|---|---|---|
| $ | | $ | | $ | | $ | | $ | | $ |

**B. Item Currently Not Budgeted -****

Funding Source General Fund-Salary & Fringe to be Budgeted for 2023-24 Budget

Account Name _____

Account Number

| Fund | Function | Object | Cost Center | Project | Sub Project |
|---|---|---|---|---|---|
| 1100 | various | 1xxx | 9410 | various | |

Amount $ 6,218.45

Funding Source _____

Account Name _____

Account Number

| Fund | Function | Object | Cost Center | Project | Sub Project |
|---|---|---|---|---|---|
| | | | | | |

Amount $ _____

**C. History**

Check one:
**Prior Year Budget:** ○
**New for Current Year:** ○

Prior Year Approved Budget: $_____

Prior Year Actual Spent: $_____

**** WHEN ITEM NOT CURRENTLY BUDGETED IS APPROVED BY THE SCHOOL BOARD, THIS WILL SERVE AS THE BUDGET AMENDMENT****

**Agenda Item #** 13. 24-1655 9/5/2023

**Title and Board Action Requested**

Approve out of state travel for Lori Drenth, Director of Food and Nutrition Services to attend the HPS Group Purchasing Organization's annual meeting October 24-27,2023 in Grand Rapids, MI.

**Executive Summary**

The Director of Food and Nutrition Services, on behalf of the Superintendent of Schools, hereby requests Board approval for out of state travel. This approval will allow Lori Drenth to attend the HPS Group Purchasing Organization's annual meeting October 24-27,2023 in Grand Rapids, MI. Lori Drenth will be representing the state of Florida as a member of the School Food Purchasing Advisory Committee (SFPAC paperwork attached). This meeting offers the opportunity to learn more about the Group Purchasing Organization and how our district membership can improve purchasing districtwide. The cost of this trip is $0, due to HPS Group Purchasing Organization paying all travel expenses.

**My Contact**

Lori Drenth
Director of Food and Nutrition Services
352-797-7028 x406

**2018-23 Strategic Focus Area**

Pillar 3: Facility Operations

**Financial Impact**

See attached budget sheet.

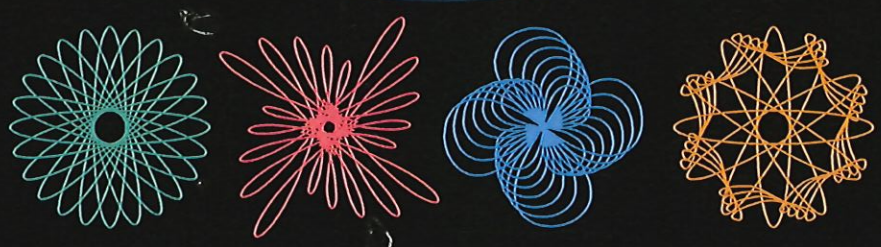
If expenditure is not currently budgeted, this will serve as the budget amendment when Board approved. If the agenda item includes the purchase of goods or services, the funds requested are an anticipated amount and may fluctuate depending on such factors as current market conditions, product availability, additional funding sources, and the needs of the District. Should the actual cost exceed the anticipated amount, the Board approves the additional cost, after review by the superintendent, but not in excess of the funds available in the site's approved annual budget.

choose your

# mission

*imagine the possibilities*

# 2023 COMMITTEE ANNUAL MEETING



**YOU'RE INVITED**

**JW Marriott, Grand Rapids, MI**

**WEDNESDAY, OCTOBER 25**

**Morning Business Sessions ~ 4:30 p.m. Reception ~ 6 p.m. Dinner & Entertainment Program**

**THURSDAY, OCTOBER 26**

**8 a.m. Member & Vendor Breakfast Reception ~ 9 a.m. Keynote Speaker ~ 10 a.m. Raffle**

Thank you for your commitment to positively impact all our Members. Wednesday evening will include interaction with our vendors, delicious food and cocktails, a mentalist and arcade games. Attire will be business casual.

The following morning, meet with us again for our keynote speaker, interaction with vendors and an opportunity to win prizes.

HPS®

**RSVP BY AUGUST 18**

Name: Lori Drenth

- [x] Yes, I plan to attend the HPS Committee Annual Meeting on October 25.
- [x] I will be arriving early Tuesday, October 24 and will need accomodations.
- [x] Please reserve a complimentary room for me at JW Marriott.
- [ ] I do not need a room.
- [ ] Unfortunately, I will not be able to attend.
- [ ] I have special dietary concerns: _____
- [x] Click this to email your form to Tina Guy at tguy@hpsgpo.com.

3275 N. M-37 Hwy.
P.O. Box 247
Middleville, MI 49333-0247
800-632-4572
hpsgpo.com

2023 HPS Committee Travel Policy for the

Committee Annual Meeting

1. Transportation to/from event
    1. Use of personal automobiles will be reimbursed at 50 cents per mile.
    2. Airfare to/from event if location of event exceeds 700 miles round trip. (Coach fare not to exceed $600 without HPS Management Approval)
    3. Roundtrip ground transportation between the destination airport and destination hotel. Specific details regarding the transportation for the event will be provided in your event itinerary.
2. Hotel accommodations for meeting dates: HPS will handle all hotel bookings.
3. Food and beverage provided onsite during the event.
4. To request the travel expense, you must complete your registration for the HPS Annual Committee Meeting.

# Invitation - HPS 2023 CAM

Tina Guy <tguy@hpsnet.com>

Tue 8/8/2023 10:40 AM

To:Tina Guy <tguy@hpsnet.com>

1 attachments (2 MB)

CAM RSVP Invite.pdf;

**CAUTION:** This email originated from outside of the Hernando County School District. Do not click links or open attachments unless you recognize the sender and know the content is safe.

You are invited to our 2023 Committee Annual Meeting in Grand Rapids, MI at the JW Marriott on Wednesday, October 25.

Please review the attached invitation, fill it out and send back to me when you can. Even if you are not able to join us please mark that on the form and send back to me.

Also, one important note, we will not be offering a bus this year for travel here. If you are able to drive or car-pool that's great. If you must fly please look into flights as early as you can as usually the earlier you book the lower the fare.

If you have any questions, I'm happy to help.

Thank you and I hope to see you all in October!

**Tina Guy**
Contract Data Associate

HPS
3275 N. M-37 Hwy I P.O. Box 247
Middleville, MI 49333
Office: 800-632-4572
tguy@hpsgpo.com | www.hpsgpo.com

*Our Vision: Strengthening communities by helping our Members fulfill their missions.*

JOIN A COMMITTEE

# SFPAC

## School Food Purchasing Advisory Committee

Includes Member practitioners who serve as food service directors from our educational facilities.

6/21

As a Member-owned GPO, HPS places significant decision-making power in the hands of our Members through 10 advisory committees. In fact, all HPS contract decisions, including recommendations for bidding and negotiations and contract awards, are made by our committees, which are made up of more than 150 Members.

**BENEFITS OF BEING PART OF AN HPS COMMITTEE:**

- Provides networking with peers
- Allows you to interact with our Contracts team
- Gives you a voice on contracting decisions
- Includes you in the annual Committee Appreciation Event

**COMMITTEE MEETING OVERVIEW:**

- Meetings take place 3–5 times a year either virtually or at the HPS Office
- Meetings begin no earlier than 9AM and conclude by noon Eastern time
- Round table discussions about challenges, good practices or simply what's current with your facility
- Review current contracts
- Contract vendor presentations
- In-person meetings end with a networking lunch

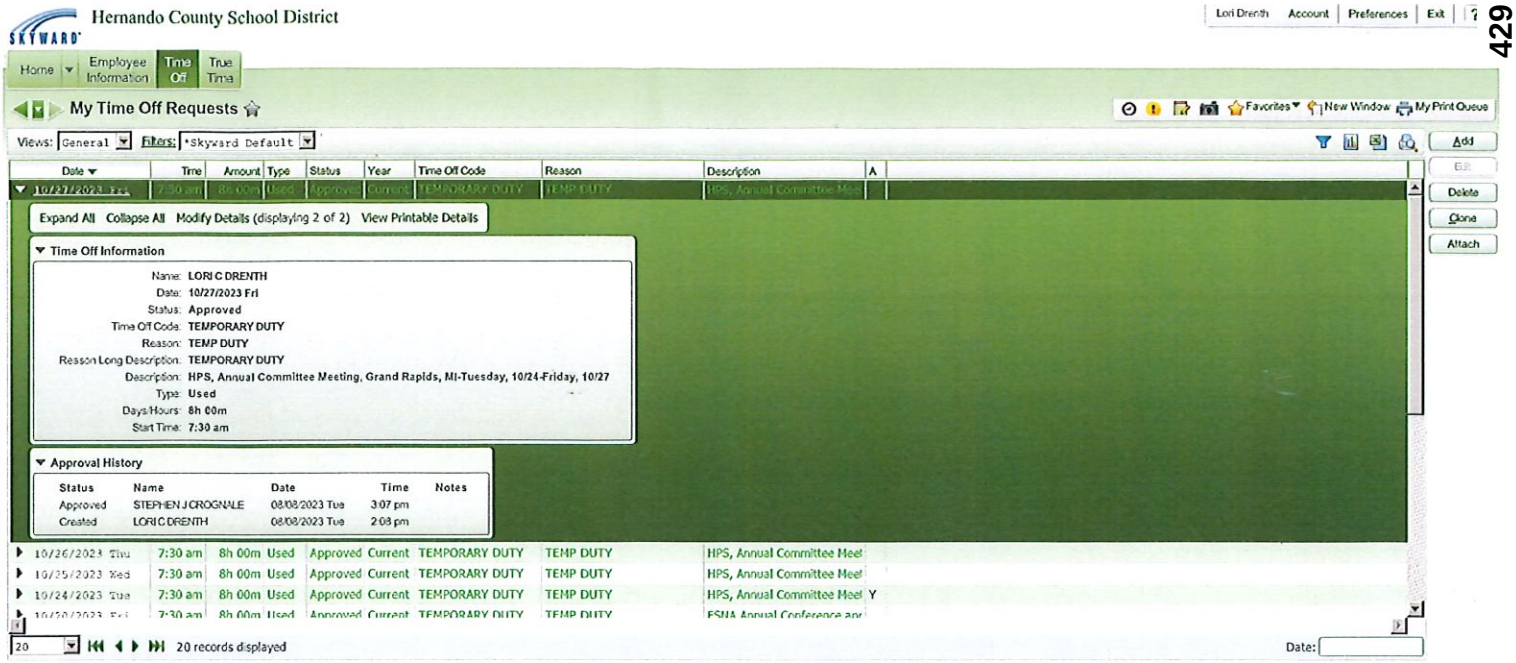
*If you're interested in serving on SFPAC, please fill out the application on the next page and email to contracts@hpsgpo.com.*

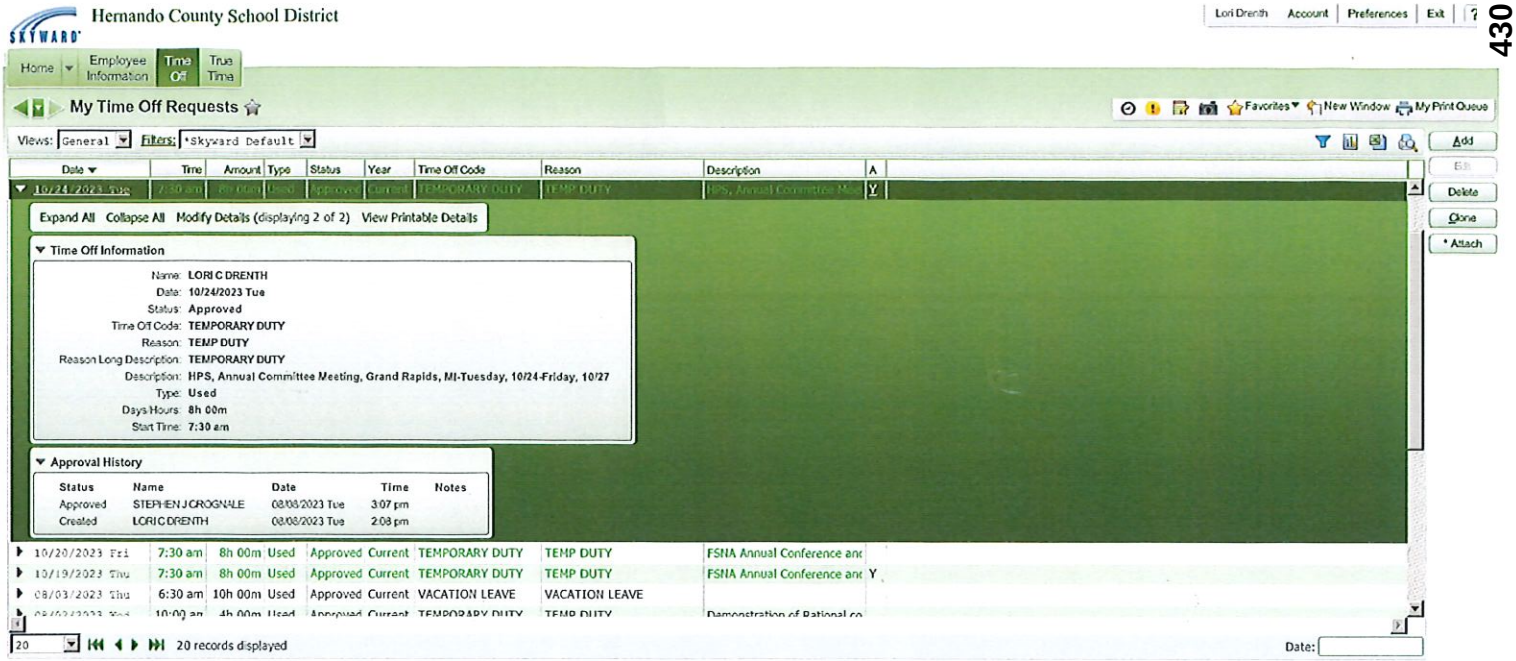
## MEMBERS ARE THE HEARTBEAT OF HPS

**HPS MEMBER COMMITTEES:**

**COLLEGE & UNIVERSITY PURCHASING ADVISORY COMMITTEE**
**ENGINEERS ADVISORY COMMITTEE**
**FOOD SERVICE ADMINISTRATORS ADVISORY COMMITTEE**
**ILLINOIS & WISCONSIN SCHOOL FOOD PURCHASING ADVISORY COMMITTEE***
**INDIANA SCHOOL FOOD PURCHASING ADVISORY COMMITTEE***
**KENTUCKY & TENNESSEE SCHOOL FOOD PURCHASING ADVISORY COMMITTEE***
**OHIO SCHOOL FOOD PURCHASING ADVISORY COMMITTEE***
**SCHOOL FOOD PURCHASING ADVISORY COMMITTEE**
**TECHNICAL ADVISORY COMMITTEE**
**WEST VIRGINIA & PENNSYLVANIA SCHOOL FOOD PURCHASING ADVISORY COMMITTEE***

**State-specific committees meet in the Member state.*


Hernando County School District
Lori Drenth | Account | Preferences | Exit
Home | Employee Information | Time Off | True Time
My Time Off Requests
Favorites | New Window | My Print Queue
Views: General | Filters: *Skyward Default
Add | Edit | Delete | Clone | Attach
Date | Time | Amount | Type | Status | Year | Time Off Code | Reason | Description | A
10/27/2023 Fri | 7:30 am | 8h 00m | Used | Approved | Current | TEMPORARY DUTY | TEMP DUTY | HPS, Annual Committee Meet
Expand All | Collapse All | Modify Details (displaying 2 of 2) | View Printable Details
Time Off Information
Name: LORI C DRENTH
Date: 10/27/2023 Fri
Status: Approved
Time Off Code: TEMPORARY DUTY
Reason: TEMP DUTY
Reason Long Description: TEMPORARY DUTY
Description: HPS, Annual Committee Meeting, Grand Rapids, MI-Tuesday, 10/24-Friday, 10/27
Type: Used
Days/Hours: 8h 00m
Start Time: 7:30 am
Approval History
Status | Name | Date | Time | Notes
Approved | STEPHEN J CROGNALE | 08/08/2023 Tue | 3:07 pm
Created | LORI C DRENTH | 08/08/2023 Tue | 2:08 pm
10/26/2023 Thu | 7:30 am | 8h 00m | Used | Approved | Current | TEMPORARY DUTY | TEMP DUTY | HPS, Annual Committee Meet
10/25/2023 Wed | 7:30 am | 8h 00m | Used | Approved | Current | TEMPORARY DUTY | TEMP DUTY | HPS, Annual Committee Meet
10/24/2023 Tue | 7:30 am | 8h 00m | Used | Approved | Current | TEMPORARY DUTY | TEMP DUTY | HPS, Annual Committee Meet | Y
20 records displayed
Date:


Hernando County School District
Lori Drenth Account Preferences Exit
Home Employee Information Time Off True Time
My Time Off Requests
Favorites New Window My Print Queue
Views: General Filters: *Skyward Default
Add Edit Delete Clone * Attach
Date Time Amount Type Status Year Time Off Code Reason Description A
10/24/2023 Tue 7:30 am 8h 00m Used Approved Current TEMPORARY DUTY TEMP DUTY HPS, Annual Committee Mee Y
Expand All Collapse All Modify Details (displaying 2 of 2) View Printable Details
Time Off Information
Name: LORI C DRENTH
Date: 10/24/2023 Tue
Status: Approved
Time Off Code: TEMPORARY DUTY
Reason: TEMP DUTY
Reason Long Description: TEMPORARY DUTY
Description: HPS, Annual Committee Meeting, Grand Rapids, MI-Tuesday, 10/24-Friday, 10/27
Type: Used
Days/Hours: 8h 00m
Start Time: 7:30 am
Approval History
Status Name Date Time Notes
Approved STEPHEN J CROGNALE 08/08/2023 Tue 3:07 pm
Created LORI C DRENTH 08/08/2023 Tue 2:08 pm
10/20/2023 Fri 7:30 am 8h 00m Used Approved Current TEMPORARY DUTY TEMP DUTY FSNA Annual Conference and
10/19/2023 Thu 7:30 am 8h 00m Used Approved Current TEMPORARY DUTY TEMP DUTY FSNA Annual Conference and Y
08/03/2023 Thu 6:30 am 10h 00m Used Approved Current VACATION LEAVE VACATION LEAVE
20 records displayed
Date:

Complete Section A **or** B; **and** C

**MUST BE COMPLETED IN FULL FOR PLACEMENT CONSIDERATION.**
(For Donations, use Section B)

**A. Item Currently Budgeted -**

Account Name: No Financial Impact

Account Number: Fund | Function | Object | Cost Center | Project | Sub Project

| Original Approved Budget | + - | Budget Amendments | - | Expenditures / Encumbrances To Date | = | Current Available Budget | - | Present Request | = | Remaining Balance Available |
|---|---|---|---|---|---|---|---|---|---|---|
| $ | | $ | | $ | | $ | | $ | | $ |

Account Name

Account Number: Fund | Function | Object | Cost Center | Project | Sub Project

| Original Approved Budget | + - | Budget Amendments | - | Expenditures / Encumbrances To Date | = | Current Available Budget | - | Present Request | = | Remaining Balance Available |
|---|---|---|---|---|---|---|---|---|---|---|
| $ | | $ | | $ | | $ | | $ | | $ |

**B. Item Currently Not Budgeted -****

Funding Source

Account Name

Account Number: Fund | Function | Object | Cost Center | Project | Sub Project

Amount $

Funding Source

Account Name

Account Number: Fund | Function | Object | Cost Center | Project | Sub Project

Amount $

**C. History**

Check one:
**Prior Year Budget:** ○
**New for Current Year:** ○

Prior Year Approved Budget: $_____

Prior Year Actual Spent: $_____

**** WHEN ITEM NOT CURRENTLY BUDGETED IS APPROVED BY THE SCHOOL BOARD, THIS WILL SERVE AS THE BUDGET AMENDMENT****

# Hernando School District

## School Board Regular Meeting

**Agenda Item #** *14. 24-1676 9/5/2023

**Title and Board Action Requested**
Approve the contract and authorize the purchase of property, pending satisfactory Phase 1 Environmental Study and Boundary Survey, located on Wimbleton Ave, Weeki Wachee, Florida from the Shrine Of Fatima & St Cajetan Inc. for $95,000.00.

**Executive Summary**
The Director of Facilities & Construction, on behalf of the Superintendent of Schools, hereby requests the Board approve the contract and authorize the purchase of property, pending satisfactory Phase 1 Environmental Study and Boundary Survey, located on Wimbleton Ave, Weeki Wachee, Florida from the Shrine Of Fatima & St Cajetan Inc. for $95,000.00.

The legal description of property is Property ID Number Key# 01381169, HI-Way Farms Sub First Add W1/2 of lot 11 approx. 4.8AC

**My Contact**
Brian Ragan
Director of Facilities & Construction
ragan_b@hcsb.k12.fl.us
(352) 797-7050

**2018-23 Strategic Focus Area**
Pillar 3: Facility Operations

**Financial Impact**
See attached budget sheet

If expenditure is not currently budgeted, this will serve as the budget amendment when Board approved. If the agenda item includes the purchase of goods or services, the funds requested are an anticipated amount and may fluctuate depending on such factors as current market conditions, product availability, additional funding sources, and the needs of the District. Should the actual cost exceed the anticipated amount, the Board approves the additional cost, after review by the superintendent, but not in excess of the funds available in the site's approved annual budget.

FloridaRealtors®

# Vacant Land Contract

**1. Sale and Purchase:** SHRINE OF FATIMA & ST CAJETAN INC ("**Seller**") and HERNANDO COUNTY SCHOOL DISTRICT ("**Buyer**") (the "parties") agree to sell and buy on the terms and conditions specified below the property ("Property") described as:

Address: WIMBLETON AVE, WEEKI WACHEE, FL 34614

Legal Description: HI-WAY FARMS SUB FIRST ADD W1/2 OF LOT 11
Approx 4.8 Ac

R06 222 18 2580 0000 0111

SEC ___/TWP ___/RNG ___ of Hernando County, Florida. Real Property ID No.: Key # 01381169 including all improvements existing on the Property and the following additional property: _____

**2. Purchase Price:** (U.S. currency) ..... $ 95,000

All deposits will be made payable to "Escrow Agent" named below and held in escrow by:

Escrow Agent's Name: Seller to Advise

Escrow Agent's Contact Person: _____

Escrow Agent's Address: _____

Escrow Agent's Phone: _____

Escrow Agent's Email: _____

**(a)** Initial deposit ($0 if left blank) (**Check if applicable**)

☐ accompanies offer

☒ will be delivered to Escrow Agent within 3 days after September 5,2023 Board meeting ↓ days (3 days if left blank) after Effective Date ..... $ 5,000

**(b)** Additional deposit will be delivered to Escrow Agent (**Check if applicable**)

☐ within _____ days (10 days if left blank) after Effective Date

☐ within _____ days (3 days if left blank) after expiration of Feasibility Study Period ..... $ _____

**(c)** Total Financing (see Paragraph 5) (express as a dollar amount or percentage) ..... 0.00

**(d)** Other: _____ ..... $ _____

**(e)** Balance to close (not including **Buyer's** closing costs, prepaid items, and prorations) to be paid at closing by wire transfer or other Collected funds ..... $ BALANCE

**(f)** ☐ (Complete only if purchase price will be determined based on a per unit cost instead of a fixed price.) The unit used to determine the purchase price is ☐ lot ☐ acre ☐ square foot ☐ other (specify): _____ prorating areas of less than a full unit. The purchase price will be $_____ per unit based on a calculation of total area of the Property as certified to **Seller** and **Buyer** by a Florida licensed surveyor in accordance with Paragraph 7(c). The following rights of way and other areas will be excluded from the calculation: _____

**3. Time for Acceptance; Effective Date:** Unless this offer is signed by **Seller** and **Buyer** and an executed copy delivered to all parties on or before 8/24/2023, this offer will be withdrawn and **Buyer's** deposit, if any, will be returned. The time for acceptance of any counter offer will be 3 days after the date the counter offer is delivered. **The "Effective Date" of this contract is the date on which the last one of the Seller and Buyer has signed or initialed and delivered this offer or the final counter offer.**

**4. Closing Date:** This transaction will close on October 9th, 2023 ("Closing Date"), unless specifically extended by other provisions of this contract. The Closing Date will prevail over all other time periods including, but not limited to, Financing and Feasibility Study periods. However, if the Closing Date occurs on a Saturday, Sunday, or national legal holiday, it will extend to 5:00 p.m. (where the Property is located) of the next business day. In the event insurance underwriting is suspended on Closing Date and **Buyer** is unable to obtain property insurance, **Buyer** may postpone closing for up to 5 days after the insurance underwriting suspension is lifted. If this transaction does not close for any reason, **Buyer** will immediately return all **Seller** provided documents and other items.

Approved as to Form

Buyer (____) (____) and Seller (DS JB) (____) acknowledge receipt of a copy of this page, which is 1 of 7 pages.

Nancy McClain Alfonso
General Counsel, HCSB



©2017 Florida Realtors®

**5. Financing: (Check as applicable)**

**(a)** ☒ **Buyer** will pay cash for the Property with no financing contingency.

**(b)** ☐ This contract is contingent on **Buyer** qualifying for and obtaining the commitment(s) or approval(s) specified below ("Financing") within _____ days after Effective Date (Closing Date or 30 days after Effective Date, whichever occurs first, if left blank) ("Financing Period"). **Buyer** will apply for Financing within _____ days after Effective Date (5 days if left blank) and will timely provide any and all credit, employment, financial, and other information required by the lender. If **Buyer**, after using diligence and good faith, cannot obtain the Financing within the Financing Period, either party may terminate this contract and **Buyer's** deposit(s) will be returned.

**(1)** ☐ **New Financing: Buyer** will secure a commitment for new third party financing for $_____ or _____% of the purchase price at **(Check one)** ☐ a fixed rate not exceeding _____% ☐ an adjustable interest rate not exceeding _____% at origination (a fixed rate at the prevailing interest rate based on **Buyer's** creditworthiness if neither choice is selected). **Buyer** will keep **Seller** and Broker fully informed of the loan application status and progress and authorizes the lender or mortgage broker to disclose all such information to **Seller** and Broker.

**(2)** ☐ **Seller Financing: Buyer** will execute a ☐ first ☐ second purchase money note and mortgage to **Seller** in the amount of $_____, bearing annual interest at _____% and payable as follows: _____

The mortgage, note, and any security agreement will be in a form acceptable to **Seller** and will follow forms generally accepted in the county where the Property is located; will provide for a late payment fee and acceleration at the mortgagee's option if **Buyer** defaults; will give **Buyer** the right to prepay without penalty all or part of the principal at any time(s) with interest only to date of payment; will be due on conveyance or sale; will provide for release of contiguous parcels, if applicable; and will require **Buyer** to keep liability insurance on the Property, with **Seller** as additional named insured. **Buyer** authorizes **Seller** to obtain credit, employment, and other necessary information to determine creditworthiness for the financing. **Seller** will, within 10 days after Effective Date, give **Buyer** written notice of whether or not **Seller** will make the loan.

**(3)** ☐ **Mortgage Assumption: Buyer** will take title subject to and assume and pay existing first mortgage to _____ LN#_____ in the approximate amount of $_____ currently payable at $_____ per month, including principal, interest, ☐ taxes and insurance, and having a ☐ fixed ☐ other (describe) _____ interest rate of _____% which ☐ will ☐ will not escalate upon assumption. Any variance in the mortgage will be adjusted in the balance due at closing with no adjustment to purchase price. **Buyer** will purchase **Seller's** escrow account dollar for dollar. If the interest rate upon transfer exceeds _____% or the assumption/transfer fee exceeds $_____, either party may elect to pay the excess, failing which this contract will terminate; and **Buyer's** deposit(s) will be returned. If the lender disapproves **Buyer**, this contract will terminate; and **Buyer's** deposit(s) will be returned.

**6. Assignability: (Check one) Buyer** ☒ may assign and thereby be released from any further liability under this contract, ☐ may assign but not be released from liability under this contract, or ☐ may not assign this contract.

**7. Title: Seller** has the legal capacity to and will convey marketable title to the Property by ☐ statutory warranty deed ☒ special warranty deed ☐ other (specify) _____, free of liens, easements, and encumbrances of record or known to **Seller**, but subject to property taxes for the year of closing; covenants, restrictions, and public utility easements of record; existing zoning and governmental regulations; and (list any other matters to which title will be subject) _____, provided there exists at closing no violation of the foregoing.

**(a) Title Evidence:** The party who pays for the owner's title insurance policy will select the closing agent and pay for the title search, including tax and lien search if performed, and all other fees charged by closing agent. **Seller** will deliver to **Buyer**, at **(Check one)** ☐ **Seller's** ☒ **Buyer's** expense and **(Check one)** ☒ within 15 days after Effective Date ☐ at least _____ days before Closing Date, **(Check one)**

**(1)** ☒ a title insurance commitment by a Florida licensed title insurer setting forth those matters to be discharged by **Seller** at or before closing and, upon **Buyer** recording the deed, an owner's policy in the amount of the purchase price for fee simple title subject only to the exceptions stated above. If **Buyer** is paying for the owner's title insurance policy and **Seller** has an owner's policy, **Seller** will deliver a copy to **Buyer** within 15 days after Effective Date.

Approved as to Form
*Nancy McClain Alfonso*
General Counsel, HCSB



©2017 Florida Realtors®



formsimplicity

(2) ☐ an abstract of title, prepared or brought current by an existing abstract firm or certified as correct by an existing firm. However, if such an abstract is not available to **Seller**, then a prior owner's title policy acceptable to the proposed insurer as a base for reissuance of coverage may be used. The prior policy will include copies of all policy exceptions and an update in a format acceptable to **Buyer** from the policy effective date and certified to **Buyer** or **Buyer's** closing agent together with copies of all documents recited in the prior policy and in the update. If such an abstract or prior policy is not available to **Seller**, then (1) above will be the title evidence.

**(b) Title Examination:** After receipt of the title evidence, **Buyer** will, within _____ days (10 days if left blank) but no later than Closing Date, deliver written notice to **Seller** of title defects. Title will be deemed acceptable to **Buyer** if (i) **Buyer** fails to deliver proper notice of defects or (ii) **Buyer** delivers proper written notice and **Seller** cures the defects within _____ days (30 days if left blank) ("Cure Period") after receipt of the notice. If the defects are cured within the Cure Period, closing will occur within 10 days after receipt by **Buyer** of notice of such cure. **Seller** may elect not to cure defects if **Seller** reasonably believes any defect cannot be cured within the Cure Period. If the defects are not cured within the Cure Period, **Buyer** will have 10 days after receipt of notice of **Seller's** inability to cure the defects to elect whether to terminate this contract or accept title subject to existing defects and close the transaction without reduction in purchase price.

**(c) Survey: Buyer** may, at **Buyer's** expense, have the Property surveyed and must deliver written notice to **Seller**, within 5 days after receiving survey but not later than 5 days before Closing Date, of any encroachments on the Property, encroachments by the Property's improvements on other lands, or deed restriction or zoning violations. Any such encroachment or violation will be treated in the same manner as a title defect and **Seller's** and **Buyer's** obligations will be determined in accordance with Paragraph 7(b).

**(d) Ingress and Egress: Seller** warrants that the Property presently has ingress and egress.

**8. Property Condition: Seller** will deliver the Property to **Buyer** at closing in its present "as is" condition, with conditions resulting from **Buyer's** Inspections and casualty damage, if any, excepted. **Seller** will not engage in or permit any activity that would materially alter the Property's condition without the **Buyer's** prior written consent.

**(a) Inspections: (Check (1) or (2))**

(1) ☒ **Feasibility Study: Buyer** will, at **Buyer's** expense and ~~within _____ days (30 days if left blank)~~ on or before October 4th, 2023 ("Feasibility Study Period") ~~after Effective Date and~~ in **Buyer's** sole and absolute discretion, determine whether the Property is suitable for **Buyer's** intended use. During the Feasibility Study Period, **Buyer** may conduct a Phase 1 environmental assessment and any other tests, analyses, surveys, and investigations ("Inspections") that **Buyer** deems necessary to determine to **Buyer's** satisfaction the Property's engineering, architectural, and environmental properties; zoning and zoning restrictions; subdivision statutes; soil and grade; availability of access to public roads, water, and other utilities; consistency with local, state, and regional growth management plans; availability of permits, government approvals, and licenses; and other inspections that **Buyer** deems appropriate. If the Property must be rezoned, **Buyer** will obtain the rezoning from the appropriate government agencies. **Seller** will sign all documents **Buyer** is required to file in connection with development or rezoning approvals. **Seller** gives **Buyer**, its agents, contractors, and assigns, the right to enter the Property at any time during the Feasibility Study Period for the purpose of conducting Inspections, provided, however, that **Buyer**, its agents, contractors, and assigns enter the Property and conduct Inspections at their own risk. **Buyer** will indemnify and hold **Seller** harmless from losses, damages, costs, claims, and expenses of any nature, including attorneys' fees, expenses, and liability incurred in application for rezoning or related proceedings, and from liability to any person, arising from the conduct of any and all Inspections or any work authorized by **Buyer**. **Buyer** will not engage in any activity that could result in a construction lien being filed against the Property without **Seller's** prior written consent. If this transaction does not close, **Buyer** will, at **Buyer's** expense, (i) repair all damages to the Property resulting from the Inspections and return the Property to the condition it was in before conducting the Inspections and (ii) release to **Seller** all reports and other work generated as a result of the Inspections.

DS JB

INITIAL HERE

Approved as to Form
Nancy McClain Alfonso
General Counsel, HCSB

Before expiration of the Feasibility Study Period, **Buyer** must deliver written notice to **Seller** of **Buyer's** determination of whether or not the Property is acceptable. **Buyer's** failure to comply with this notice requirement will constitute acceptance of the Property as suitable for **Buyer's** intended use in its "as is" condition. If the Property is unacceptable to **Buyer** and written notice of this fact is timely delivered to **Seller**, this contract will be deemed terminated, and **Buyer's** deposit(s) will be returned.

(2) ☐ **No Feasibility Study: Buyer** is satisfied that the Property is suitable for **Buyer's** purposes, including being satisfied that either public sewerage and water are available to the Property or the Property will be approved for the installation of a well and/or private sewerage disposal system and that existing zoning



Approved as to Form
Nancy McClain Alfonso
General Counsel, HCSB

©2017 Florida Realtors®



formsimplicity

and other pertinent regulations and restrictions, such as subdivision or deed restrictions, concurrency, growth management, and environmental conditions, are acceptable to **Buyer**. This contract is not contingent on **Buyer** conducting any further investigations.

**(b) Government Regulations:** Changes in government regulations and levels of service which affect **Buyer's** intended use of the Property will not be grounds for terminating this contract if the Feasibility Study Period has expired or if Paragraph 8(a)(2) is selected.

**(c) Flood Zone: Buyer** is advised to verify by survey, with the lender, and with appropriate government agencies which flood zone the Property is in, whether flood insurance is required, and what restrictions apply to improving the Property and rebuilding in the event of casualty.

**(d) Coastal Construction Control Line ("CCCL"):** If any part of the Property lies seaward of the CCCL as defined in Section 161.053, Florida Statutes, **Seller** will provide **Buyer** with an affidavit or survey as required by law delineating the line's location on the Property, unless **Buyer** waives this requirement in writing. The Property being purchased may be subject to coastal erosion and to federal, state, or local regulations that govern coastal property, including delineation of the CCCL, rigid coastal protection structures, beach nourishment, and the protection of marine turtles. Additional information can be obtained from the Florida Department of Environmental Protection, including whether there are significant erosion conditions associated with the shore line of the Property being purchased.

☐ **Buyer** waives the right to receive a CCCL affidavit or survey.

**9. Closing Procedure; Costs:** Closing will take place in the county where the Property is located and may be conducted by mail or electronic means. If title insurance insures **Buyer** for title defects arising between the title binder effective date and recording of **Buyer's** deed, closing agent will disburse at closing the net sale proceeds to **Seller** (in local cashier's check if **Seller** requests in writing at least 5 days before closing) and brokerage fees to Broker as per Paragraph 19. In addition to other expenses provided in this contract, **Seller** and **Buyer** will pay the costs indicated below.

**(a) Seller Costs:**
Taxes on deed
Recording fees for documents needed to cure title
~~Title evidence (if applicable under Paragraph 7)~~
Other: _____

**(b) Buyer Costs:**
Taxes and recording fees on notes and mortgages
Recording fees on the deed and financing statements
Loan expenses
Title evidence (if applicable under Paragraph 7)
Lender's title policy at the simultaneous issue rate
Inspections
Survey
Insurance
Other: _____

**(c) Prorations:** The following items will be made current and prorated as of the day before Closing Date: real estate taxes (including special benefit tax liens imposed by a CDD), interest, bonds, assessments, leases, and other Property expenses and revenues. If taxes and assessments for the current year cannot be determined, the previous year's rates will be used with adjustment for any exemptions.

**(d) Special Assessment by Public Body:** Regarding special assessments imposed by a public body, **Seller** will pay (i) the full amount of liens that are certified, confirmed, and ratified before closing and (ii) the amount of the last estimate of the assessment if an improvement is substantially completed as of Effective Date but has not resulted in a lien before closing; and **Buyer** will pay all other amounts. If special assessments may be paid in installments, ☒ **Seller** ☐ **Buyer** (**Buyer** if left blank) will pay installments due after closing. If **Seller** is checked, **Seller** will pay the assessment in full before or at the time of closing. Public body does not include a Homeowners' or Condominium Association.

**(e) PROPERTY TAX DISCLOSURE SUMMARY: BUYER** SHOULD NOT RELY ON THE **SELLER'S** CURRENT PROPERTY TAXES AS THE AMOUNT OF PROPERTY TAXES THAT **BUYER** MAY BE OBLIGATED TO PAY IN THE YEAR SUBSEQUENT TO PURCHASE. A CHANGE OF OWNERSHIP OR PROPERTY IMPROVEMENTS TRIGGERS REASSESSMENTS OF THE PROPERTY THAT COULD RESULT IN HIGHER PROPERTY TAXES. IF YOU HAVE ANY QUESTIONS CONCERNING VALUATION, CONTACT THE COUNTY PROPERTY APPRAISER'S OFFICE FOR FURTHER INFORMATION.

Approved as to Form

*Nancy McClain Alfonso*

General Counsel, HCSB



©2017 Florida Realtors®



formsimplicity

(f) **Foreign Investment in Real Property Tax Act ("FIRPTA"):** If **Seller** is a "foreign person" as defined by FIRPTA, **Seller** and **Buyer** will comply with FIRPTA, which may require **Seller** to provide additional cash at closing.

(g) **1031 Exchange:** If either **Seller** or **Buyer** wish to enter into a like-kind exchange (either simultaneously with closing or after) under Section 1031 of the Internal Revenue Code ("Exchange"), the other party will cooperate in all reasonable respects to effectuate the Exchange including executing documents, provided, however, that the cooperating party will incur no liability or cost related to the Exchange and that the closing will not be contingent upon, extended, or delayed by the Exchange.

10. **Computation of Time:** Calendar days will be used when computing time periods, except time periods of 5 days or less. Time periods of 5 days or less will be computed without including Saturday, Sunday, or national legal holidays specified in 5 U.S.C. 6103(a). Any time period ending on a Saturday, Sunday, or national legal holiday will extend until 5:00 p.m. (where the Property is located) of the next business day. **Time is of the essence in this contract.**

11. **Risk of Loss; Eminent Domain:** If any portion of the Property is materially damaged by casualty before closing or **Seller** negotiates with a governmental authority to transfer all or part of the Property in lieu of eminent domain proceedings or an eminent domain proceeding is initiated, **Seller** will promptly inform **Buyer**. Either party may terminate this contract by written notice to the other within 10 days after **Buyer's** receipt of **Seller's** notification, and **Buyer's** deposit(s) will be returned, failing which **Buyer** will close in accordance with this contract and receive all payments made by the governmental authority or insurance company, if any.

12. **Force Majeure: Seller** or **Buyer** will not be required to perform any obligation under this contract or be liable to each other for damages so long as the performance or non-performance of the obligation is delayed, caused, or prevented by an act of God or force majeure. An "act of God or "force majeure" is defined as hurricanes, earthquakes, floods, fire, unusual transportation delays, wars, insurrections, and any other cause not reasonably within the control of **Seller** or **Buyer** and which by the exercise of due diligence the non-performing party is unable in whole or in part to prevent or overcome. All time periods, including Closing Date, will be extended for the period that the act of God or force majeure is in place. However, in the event that such act of God or force majeure event continues beyond 30 days, either party may terminate this contract by delivering written notice to the other; and **Buyer's** deposit(s) will be returned.

13. **Notices:** All notices will be in writing and delivered to the parties and Broker by mail, personal delivery, or electronic means. **Buyer's failure to timely deliver written notice to Seller, when such notice is required by this contract, regarding any contingency will render that contingency null and void, and this contract will be construed as if the contingency did not exist. Any notice, document, or item delivered to or received by an attorney or licensee (including a transactions broker) representing a party will be as effective as if delivered to or received by that party.**

14. **Complete Agreement; Persons Bound:** This contract is the entire agreement between **Seller** and **Buyer**. **Except for brokerage agreements, no prior or present agreements will bind Seller, Buyer, or Broker unless incorporated into this contract.** Modifications of this contract will not be binding unless in writing, signed or initialed, and delivered by the party to be bound. Electronic signatures will be acceptable and binding. This contract, signatures, initials, documents referenced in this contract, counterparts, and written modifications communicated electronically or on paper will be acceptable for all purposes, including delivery, and will be binding. Handwritten or typewritten terms inserted in or attached to this contract prevail over preprinted terms. If any provision of this contract is or becomes invalid or unenforceable, all remaining provisions will continue to be fully effective. **Seller** and **Buyer** will use diligence and good faith in performing all obligations under this contract. This contract will not be recorded in any public record. The terms "**Seller**," "**Buyer**," and "Broker" may be singular or plural. This contract is binding on the heirs, administrators, executors, personal representatives, and assigns, if permitted, of **Seller**, **Buyer**, and Broker.

15. **Default and Dispute Resolution:** This contract will be construed under Florida law. This Paragraph will survive closing or termination of this contract.

(a) **Seller Default:** If **Seller** fails, neglects, or refuses to perform **Seller's** obligations under this contract, **Buyer** may elect to receive a return of **Buyer's** deposit(s) without thereby waiving any action for damages resulting from **Seller's** breach and may seek to recover such damages or seek specific performance. **Seller** will also be liable for the full amount of the brokerage fee.

Approved as to Form
*Nancy McClain Alfonso*
General Counsel, HCSB


©2017 Florida Realtors®

formsimplicity

**(b) Buyer Default:** If **Buyer** fails, neglects, or refuses to perform **Buyer's** obligations under this contract, including payment of deposit(s), within the time(s) specified, **Seller** may elect to recover and retain the deposit(s), paid and agreed to be paid, for the account of **Seller** as agreed upon liquidated damages, consideration for execution of this contract, and in full settlement of any claims, whereupon **Seller** and **Buyer** will be relieved from all further obligations under this contract; ~~or **Seller**, at **Seller's** option, may proceed in equity to enforce **Seller's** rights under this contract.~~

**16. Attorney's Fees; Costs:** In any litigation permitted by this Contract, the prevailing party shall be entitled to recover from the non-prevailing party costs and fees, including reasonable attorney's fees, incurred in conducting the litigation. This Paragraph 16 shall survive Closing or termination of this Contract.

**17. Escrow Agent; Closing Agent:** **Seller** and **Buyer** authorize Escrow Agent and closing agent (collectively "Agent") to receive, deposit, and hold funds and other items in escrow and, subject to Collection, disburse them upon proper authorization and in accordance with Florida law and the terms of this contract, including disbursing brokerage fees. "Collection" or "Collected" means any checks tendered or received have become actually and finally collected and deposited in the account of Agent. The parties agree that Agent will not be liable to any person for misdelivery of escrowed items to **Seller** or **Buyer**, unless the misdelivery is due to Agent's willful breach of this contract or gross negligence. If Agent interpleads the subject matter of the escrow, Agent will pay the filing fees and costs from the deposit and will recover reasonable attorneys' fees and costs to be paid from the escrowed funds or equivalent and charged and awarded as court costs in favor of the prevailing party.

**18. Professional Advice; Broker Liability:** Broker advises **Seller** and **Buyer** to verify all facts and representations that are important to them and to consult an appropriate professional for legal advice (for example, interpreting this contract, determining the effect of laws on the Property and this transaction, status of title, foreign investor reporting requirements, the effect of property lying partially or totally seaward of the CCCL, etc.) and for tax, property condition, environmental, and other specialized advice. **Buyer** acknowledges that Broker does not reside in the Property and that all representations (oral, written, or otherwise) by Broker are based on **Seller** representations or public records. **Buyer agrees to rely solely on Seller, professional inspectors, and government agencies for verification of the Property condition and facts that materially affect Property value. Seller** and **Buyer** respectively will pay all costs and expenses, including reasonable attorneys' fees at all levels, incurred by Broker and Broker's officers, directors, agents, and employees in connection with or arising from **Seller's** or **Buyer's** misstatement or failure to perform contractual obligations. **Seller** and **Buyer** hold harmless and release Broker and Broker's officers, directors, agents, and employees from all liability for loss or damage based on (i) **Seller's** or **Buyer's** misstatement or failure to perform contractual obligations; (ii) the use or display of listing data by third parties, including, but not limited to, photographs, images, graphics, video recordings, virtual tours, drawings, written descriptions, and remarks related to the Property; (iii) Broker's performance, at **Seller's** or **Buyer's** request, of any task beyond the scope of services regulated by Chapter 475, Florida Statutes, as amended, including Broker's referral, recommendation, or retention of any vendor; (iv) products or services provided by any vendor; and (v) expenses incurred by any vendor. **Seller** and **Buyer** each assume full responsibility for selecting and compensating their respective vendors. This Paragraph will not relieve Broker of statutory obligations. For purposes of this Paragraph, Broker will be treated as a party to this contract. This Paragraph will survive closing.

**19. Commercial Real Estate Sales Commission Lien Act:** If the Property is commercial real estate as defined by Section 475.701, Florida Statutes, the following disclosure will apply: The Florida Commercial Real Estate Sales Commission Lien Act provides that when a broker has earned a commission by performing licensed services under a brokerage agreement with you, the broker may claim a lien against your net sales proceeds for the broker's commission. The broker's lien rights under the act cannot be waived before the commission is earned.

**20. Brokers:** The brokers named below are collectively referred to as "Broker." **Instruction to closing agent: Seller** and **Buyer** direct closing agent to disburse at closing the full amount of the brokerage fees as specified in separate brokerage agreements with the parties and cooperative agreements between the Brokers, except to the extent Broker has retained such fees from the escrowed funds. This Paragraph will not be used to modify any MLS or other offer of compensation made by **Seller** or **Seller's** Broker to **Buyer's** Broker.

**(a)** _____ (**Seller's** Broker) will be compensated by ☐ **Seller** ☐ **Buyer** ☐ both parties pursuant to ☒ a listing agreement ☐ other (specify): _____

**(b)** Tampa Commercial Real Estate Steven Silverman (**Buyer's** Broker) will be compensated by ☐ **Seller** ☒ **Buyer** ☐ both parties ☐ **Seller's** Broker pursuant to ☐ a MLS offer of compensation ☐ other (specify): separate agreement



Approved as to Form
Nancy McClain Alfonso
General Counsel, HCSB

©2017 Florida Realtors®



formsimplicity

**21. Additional Terms:** This Agreement is subject to approval by the Hernando County School Board.

Seller shall deliver to Buyer, within five (5) days after the Effective Date, all of the following that are in Seller's possession: copies of all studies, reports, environmental audits, surveys, development information, concurrency certificates, permits, capital expenditures, warranties and other documents relevant to the condition of the Property

Buyer will pay for owners Title Insurance Policy

**COUNTER-OFFER/REJECTION**

☐ Seller counters Buyer's offer (to accept the counter-offer, Buyer must sign or initial the counter-offered terms and deliver a copy of the acceptance to Seller).

☐ Seller rejects Buyer's offer

**This is intended to be a legally binding contract. If not fully understood, seek the advice of an attorney before signing.**

**Buyer:** _____ Date: _____

Print name: For HERNANDO COUNTY SCHOOL DISTRICT

**Buyer:** _____ Date: _____

Approved as to Form

Print name: _____

*Nancy McClain Alfonso*

**Buyer's** address for purpose of notice:

Address: 8016 Mobley Rd, Brooksville FL 34601 General Counsel, HCSB

Phone: _____ Fax: _____ Email: _____

DocuSigned by:

**Seller:** John Bourque Date: 8/25/2023

SIGNER'S CAPACITY

Print name: For SHRINE OF FATIMA & ST CAJETAN INC - JOHN BOURKE -CHAIRMAN

**Seller:** _____ Date: _____

Print name: _____

**Seller's** address for purpose of notice:

Address: 10360 Atlanta Ave, Weeki Wachee, FL 34614-3022

Phone: _____ Fax: _____ Email: Shrineoffatima3@gmail.com

**Effective Date:** _____ **(The date on which the last party signed or initialed and delivered the final offer or counter offer.)**

Florida REALTORS® makes no representation as to the legal validity or adequacy of any provision of this form in any specific transaction. This standardized form should not be used in complex transactions or with extensive riders or additions. This form is available for use by the entire real estate industry and is not intended to identify the user as REALTOR®. REALTOR® is a registered collective membership mark which may be used only by real estate licensees who are members of the NATIONAL ASSOCIATION OF REALTORS® and who subscribe to its Code of Ethics. The copyright laws of United States (17 U.S. Code) forbid the unauthorized reproduction of this form by any means including facsimile or computerized forms.

Approved as to Form

*Nancy McClain Alfonso*

General Counsel, HCSB

DS

Buyer (____) (____) and Seller (JB) (____) acknowledge receipt of a copy of this page, which is 7 of 7 pages.



©2017 Florida Realtors®



formsimplicity

**Integra Realty Resources**
**Orlando**

**Appraisal of Real Property**

**Vacant Acreage**
Wimbledon Avenue
Brooksville, Hernando County, Florida 34614
Client Reference: Purchase Order No. 2042300225

**Prepared For:**
Hernando County School Board

**Date of the Report:**
April 28, 2023

**Report Format:**
Appraisal Report

**IRR - Orlando**
File Number: 130-2023-0250



# Subject Photographs





**Vacant Acreage**
Wimbledon Avenue
Brooksville, Florida

# Aerial Photograph



Integra Realty Resources
Miami/Caribbean
Orlando
Southwest Florida

www.irr.com

In Miami/Caribbean
Dadeland Centre
9155 South Dadeland Blvd.
Suite 1208
Miami, FL 33156
(305) 670-0001

In Orlando
The Magnolia Building
326 N. Magnolia Ave.

Orlando, FL 32801
(407) 843-3377

In Naples/Sarasota
Horseshoe Professional Park
2770 Horseshoe Drive S.
Suite 3
Naples, FL 34104
(239)-643-6888



April 28, 2023

Tiffany Parnell
Facilities Accounting Specialist
Hernando County School Board
8016 Mobley Road
Brooksville, FL 34601

SUBJECT: Market Value Appraisal
Vacant Acreage
Wimbledon Avenue
Brooksville, Hernando County, Florida 34614
Client Reference: Purchase Order No. 2042300225
IRR - Orlando File No. 130-2023-0250

Dear Ms. Parnell:

Integra Realty Resources – Orlando is pleased to submit the accompanying appraisal of the referenced property. The purpose of the appraisal is to develop an opinion of the market value as is, pertaining to the fee simple interest in the property.

The client for the assignment is Hernando County School Board. The intended user of this report is the client. The intended use of the report is for information and guidance. No other party or parties may use or rely on the information, opinions, and conclusions contained in this report.

The subject is located on the east side of Wimbledon Avenue, north of Atlanta Avenue, in an unincorporated area of Hernando County, Florida, proximate to the City of Brooksville. This location is directly east of Weeki Wachee High School. The subject is a parcel of vacant land containing an area of 4.80 acres, the site is level, rectangular shaped, and is 100% usable. Access to the property is considered below average, as Wimbledon Avenue is an unpaved, secondary street, with minimal maintenance. The property is zoned AR, Agricultural Residential, which permits a variety of agricultural uses, as well as low density residential use, at one dwelling unit per ten acres.

The appraisal conforms to the Uniform Standards of Professional Appraisal Practice (USPAP), the Code of Professional Ethics and Standards of Professional Practice of the Appraisal Institute, applicable state appraisal regulations.

Standards Rule 2-2 (Content of a Real Property Appraisal Report) contained in the Uniform Standards of Professional Appraisal Practice (USPAP) requires each written real property appraisal report to be prepared as either an Appraisal Report or a Restricted Appraisal Report. This report is prepared as an Appraisal Report as defined by USPAP under Standards Rule 2-2(a), and incorporates practical explanation of the data, reasoning, and analysis that were used to develop the opinion of value.

Based on the valuation analysis in the accompanying report, and subject to the definitions, assumptions, and limiting conditions expressed in the report, the concluded opinions of value are as follows:

**Value Conclusion**

| Value Type & Appraisal Premise | Interest Appraised | Date of Value | Value Conclusion |
|---|---|---|---|
| Market Value As Is | Fee Simple | April 16, 2023 | $43,000 |

**Extraordinary Assumptions and Hypothetical Conditions**

The value conclusions are subject to the following extraordinary assumptions. An extraordinary assumption is an assignment-specific assumption as of the effective date regarding uncertain information used in an analysis which, if found to be false, could alter the appraiser's opinions or conclusions.

1. A site survey was not available. If this information should later become available and materially differ from that presented in the report, this report would be subject to review and revision where applicable.

The value conclusions are based on the following hypothetical conditions. A hypothetical condition is a condition, directly related to a specific assignment, which is contrary to what is known by the appraiser to exist on the effective date of the assignment results, but is used for the purpose of analysis.

1. None.

The use of any extraordinary assumption or hypothetical condition may have affected the assignment results.

The value conclusions in this report consider the impact of COVID-19 on the subject property.

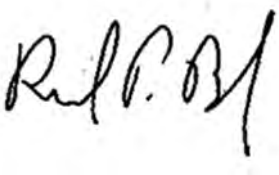
If you have any questions or comments, please contact the undersigned. Thank you for the opportunity to be of service.

Respectfully submitted,

**Integra Realty Resources - Orlando**



Christopher D. Starkey, MAI, SGA
Florida State-Certified General Real Estate
Appraiser #RZ2886
Telephone: 407.367.0159
Email: cstarkey@irr.com



Richard P. Bishop
Florida Certified General Real Estate
Appraiser #RZ1911
Telephone: 407.843.3377, ext. 135
Email: rbishop@irr.com

# Table of Contents


**Quality Assurance** 1

**Executive Summary** 2

**Identification of the Appraisal Problem** 3
Subject Description 3
Sale History 3
Pending Transactions 3
Appraisal Purpose 3
Value Type Definitions 3
Appraisal Premise Definitions 4
Property Rights Definitions 4
Client and Intended User 4
Intended Use 4
Applicable Requirements 4
Report Format 5
Prior Services 5
Appraiser Competency 5

**Scope of Work** 6

**Economic Analysis** 8
Hernando County Area Analysis 8
Surrounding Area Analysis 16

**Property Analysis** 20
Land Description and Analysis 20
Real Estate Taxes 26
Highest and Best Use 27

**Valuation** 29
Valuation Methodology 29
Sales Comparison Approach 30
Analysis and Adjustment of Sales 33
Property Adjustments 34
Land Value Conclusion 37
Reconciliation and Conclusion of Value 38
Exposure Time 38
Marketing Period 38

**Certification** 39

**Assumptions and Limiting Conditions** 41

**Addenda**
A. Appraiser Qualifications
B. IRR Quality Assurance Survey
C. Property Information
D. Comparable Data
E. Engagement Letter

# Quality Assurance

## IRR Quality Assurance Program

At IRR, delivering a quality report is a top priority. Integra has an internal Quality Assurance Program in which managers review material and pass an exam in order to attain IRR Certified Reviewer status. By policy, every Integra valuation assignment is assessed by an IRR Certified Reviewer who holds the MAI designation, or is, at a minimum, a named Director with at least ten years of valuation experience.

This quality assurance assessment consists of reading the report and providing feedback on its quality and consistency. All feedback from the IRR Certified Reviewer is then addressed internally prior to delivery. The intent of this internal assessment process is to maintain report quality.

## Designated IRR Certified Reviewer

The IRR Certified Reviewer who provided the quality assurance assessment for this assignment is Christopher D. Starkey, MAI, SGA.

# Executive Summary

| | | |
|---|---|---|
| Property Name | Vacant Acreage | |
| Address | Wimbledon Avenue<br>Brooksville, Hernando County, Florida 34614 | |
| Property Type | Land - Commercial | |
| Owner of Record | Shrine of Fatima & St. Cajetan | |
| Tax ID | 01381169 | |
| Land Area | 4.80 acres; 209,088 SF | |
| Zoning Designation | AR, Agricultural Residential | |
| Highest and Best Use | Residential use | |
| Exposure Time; Marketing Period | 9 months; 9 months | |
| Effective Date of the Appraisal | April 16, 2023 | |
| Date of the Report | April 28, 2023 | |
| Property Interest Appraised | Fee Simple | |
| Sales Comparison Approach | | |
| Number of Sales | 5 | |
| Range of Sale Dates | Jan 20 to May 22 | |
| Range of Prices per Usable Acre (Unadjusted) | $5,690 - $21,158 | |
| Market Value Conclusion | $43,000 | ($8,958/Usable Acre) |

The values reported above are subject to the definitions, assumptions, and limiting conditions set forth in the accompanying report of which this summary is a part. No party other than Hernando County School Board may use or rely on the information, opinions, and conclusions contained in the report. It is assumed that the users of the report have read the entire report, including all of the definitions, assumptions, and limiting conditions

## Extraordinary Assumptions and Hypothetical Conditions

The value conclusions are subject to the following extraordinary assumptions. An extraordinary assumption is an assignment-specific assumption as of the effective date regarding uncertain information used in an analysis which, if found to be false, could alter the appraiser's opinions or conclusions.

1. A site survey was not available. If this information should later become available and materially differ from that presented in the report, this report would be subject to review and revision where applicable.

The value conclusions are based on the following hypothetical conditions. A hypothetical condition is a condition, directly related to a specific assignment, which is contrary to what is known by the appraiser to exist on the effective date of the assignment results, but is used for the purpose of analysis.

1. None.

The use of any extraordinary assumption or hypothetical condition may have affected the assignment results.

# Identification of the Appraisal Problem

## Subject Description

The subject is located on the east side of Wimbledon Avenue, north of Atlanta Avenue, in an unincorporated area of Hernando County, Florida, proximate to the City of Brooksville. This location is directly east of Weeki Wachee High School. The subject is a parcel of vacant land containing an area of 4.80 acres, the site is level, rectangular shaped, and is 100% usable. Access to the property is considered below average, as Wimbledon Avenue is an unpaved, secondary street, with minimal maintenance. The property is zoned AR, Agricultural Residential, which permits a variety of agricultural uses, as well as low density residential use, at one dwelling unit per ten acres. A legal description of the property is provided in the addenda.

| Property Identification | |
|---|---|
| Property Name | Vacant Acreage |
| Address | Wimbledon Avenue<br>Brooksville, Florida 34614 |
| Tax ID | 01381169 |
| Owner of Record | Shrine of Fatima & St. Cajetan |

## Sale History

No known sales or transfers of ownership have taken place within a three-year period prior to the effective appraisal date.

## Pending Transactions

Based on discussions with the appropriate contacts, the property is not subject to an agreement of sale or an option to buy, nor is it listed for sale, as of the effective appraisal date.

## Appraisal Purpose

The purpose of the appraisal is to develop the following opinion(s) of value:

- The market value as is of the fee simple interest in the subject property as of the effective date of the appraisal, April 16, 2023

The date of the report is April 28, 2023. The appraisal is valid only as of the stated effective date or dates.

## Value Type Definitions

The definitions of the value types applicable to this assignment are summarized below.

**Market Value**
The most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and

assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

1. Buyer and seller are typically motivated;
2. Both parties are well informed or well advised, and acting in what they consider their own best interests;
3. A reasonable time is allowed for exposure in the open market;
4. Payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and
5. The price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale. [1]

## Appraisal Premise Definitions

The definitions of the appraisal premises applicable to this assignment are specified as follows.

**As Is Market Value**
The estimate of the market value of real property in its current physical condition, use, and zoning as of the appraisal date.[2]

## Property Rights Definitions

The property rights appraised which are applicable to this assignment are defined as follows.

**Fee Simple Estate**
Absolute ownership unencumbered by any other interest or estate, subject only to the limitations imposed by the governmental powers of taxation, eminent domain, police power, and escheat.[3]

## Client and Intended User

The client and intended user is Hernando County School Board. No other party or parties may use or rely on the information, opinions, and conclusions contained in this report.

## Intended Use

The intended use of the appraisal is for information and guidance. The appraisal is not intended for any other use.

## Applicable Requirements

This appraisal report conforms to the following requirements and regulations:

- Uniform Standards of Professional Appraisal Practice (USPAP);

[1] Code of Federal Regulations, Title 12, Chapter I, Part 34.42[h]; also Interagency Appraisal and Evaluation Guidelines, Federal Register, 75 FR 77449, December 10, 2010, page 77472
[2] Appraisal Institute, *The Dictionary of Real Estate Appraisal*, 7th ed. (Chicago: Appraisal Institute, 2022)
[3] Appraisal Institute, *The Dictionary of Real Estate Appraisal*, 7th ed. (Chicago: Appraisal Institute, 2022)

- Code of Professional Ethics and Standards of Professional Practice of the Appraisal Institute;
- Applicable state appraisal regulations;

## Report Format

Standards Rule 2-2 (Content of a Real Property Appraisal Report) contained in the Uniform Standards of Professional Appraisal Practice (USPAP) requires each written real property appraisal report to be prepared as either an Appraisal Report or a Restricted Appraisal Report. This report is prepared as an Appraisal Report as defined by USPAP under Standards Rule 2-2(a), and incorporates practical explanation of the data, reasoning, and analysis used to develop the opinion of value.

## Prior Services

USPAP requires appraisers to disclose to the client any other services they have provided in connection with the subject property in the prior three years, including valuation, consulting, property management, brokerage, or any other services. We have performed no services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding the agreement to perform this assignment.

## Appraiser Competency

No steps were necessary to meet the competency provisions established under USPAP. The assignment participants have appraised several properties similar to the subject in physical, locational, and economic characteristics, and are familiar with market conditions and trends; therefore, appraiser competency provisions are satisfied for this assignment. Appraiser qualifications and state credentials are included in the addenda of this report.

# Scope of Work

## Introduction

The appraisal development and reporting processes require gathering and analyzing information about the assignment elements necessary to properly identify the appraisal problem. The scope of work decision includes the research and analyses necessary to develop credible assignment results, given the intended use of the appraisal. Sufficient information includes disclosure of research and analyses performed and might also include disclosure of research and analyses not performed.

To determine the appropriate scope of work for the assignment, the intended use of the appraisal, the needs of the user, the complexity of the property, and other pertinent factors were considered. The concluded scope of work is described below.

## Research and Analysis

The type and extent of the research and analysis conducted are detailed in individual sections of the report. The steps taken to verify comparable data are disclosed in the addenda of this report. Although effort has been made to confirm the arms-length nature of each sale with a party to the transaction, it is sometimes necessary to rely on secondary verification from sources deemed reliable.

## Subject Property Data Sources

The legal and physical features of the subject property, including size of the site, flood plain data, seismic zone designation, property zoning, existing easements and encumbrances, access and exposure, and condition of the improvements (as applicable) were confirmed and analyzed.

## Contacts

In addition to public records and other sources cited in this appraisal, information pertaining to the subject was obtained from the following party: Brian Ragan, Director of Facilities, Hernando County School Board.

## Inspection

Details regarding the property inspection conducted as part of this appraisal assignment are summarized as follows:

**Property Inspection**

| Party | Inspection Type | Inspection Date | Inspection Details |
|---|---|---|---|
| Christopher D. Starkey, MAI, SGA | None | N/A | Did not personally inspect the subject, but has reviewed the report and concurs with the opinion of value. |
| Richard P. Bishop | On-site | April 16, 2023 | |

## Valuation Methodology

Three approaches to value are typically considered when developing a market value opinion for real property. These are the cost approach, the sales comparison approach, and the income capitalization approach. Use of the approaches in this assignment is summarized as follows:

**Approaches to Value**

| Approach | Applicability to Subject | Use in Assignment |
|---|---|---|
| Cost Approach | Not Applicable | Not Utilized |
| Sales Comparison Approach | Applicable | Utilized |
| Income Capitalization Approach | Not Applicable | Not Utilized |

In developing an opinion of value for the subject, only the sales comparison approach is used. This approach is applicable to the subject because there is an active market for similar properties, and sufficient sales data is available for analysis.

The cost approach is not applicable because there are no improvements that contribute value to the property, and the income approach is not applicable because the subject is not likely to generate rental income in its current state.

# Economic Analysis

## Hernando County Area Analysis

Hernando County is located in west central Florida approximately 40 miles north of Tampa. It is 473 square miles in size and has a population density of 427 persons per square mile.

### Population

Hernando County has an estimated 2023 population of 201,873, which represents an average annual 1.2% increase over the 2020 census of 194,515. Hernando County added an average of 2,453 residents per year over the 2020-2023 period, and its annual growth rate exceeded the State of Florida rate of 0.9%.

Looking forward, Hernando County's population is projected to increase at a 1.2% annual rate from 2023-2028, equivalent to the addition of an average of 2,525 residents per year. Hernando County's growth rate is expected to exceed that of Florida, which is projected to be 1.0%.

**Population Trends**

| | Population | | | Compound Ann. % Chng | |
|---|---|---|---|---|---|
| | 2020 Census | 2023 Estimate | 2028 Projection | 2020 - 2023 | 2023 - 2028 |
| Hernando County | 194,515 | 201,873 | 214,496 | 1.2% | 1.2% |
| Florida | 21,538,187 | 22,144,382 | 23,250,669 | 0.9% | 1.0% |

Source: Claritas

### Employment

Total employment in Hernando County was estimated at 46,390 jobs as of June 2022. Between year-end 2012 and 2022, employment rose by 8,576 jobs, equivalent to a 22.7% increase over the entire period. There were gains in employment in eight out of the past ten years. Hernando County's rate of employment growth over the last decade surpassed that of Florida, which experienced an increase in employment of 21.1% or 1,588,541 jobs over this period.

A comparison of unemployment rates is another way of gauging an area’s economic health. Over the past decade, the Hernando County unemployment rate has been consistently higher than that of Florida, with an average unemployment rate of 6.6% in comparison to a 5.4% rate for Florida. A higher unemployment rate is a negative indicator.

Recent data shows that the Hernando County unemployment rate is 3.2% in comparison to a 2.5% rate for Florida, a negative sign that is consistent with the fact that Hernando County has underperformed Florida in the rate of job growth over the past two years.

**Employment Trends**

| | Total Employment (Year End) | | | | Unemployment Rate (Ann. Avg.) | |
|---|---|---|---|---|---|---|
| Year | Hernando County | % Change | Florida | % Change | Hernando County | Florida |
| 2012 | 37,814 | | 7,538,166 | | 10.9% | 8.6% |
| 2013 | 38,515 | 1.9% | 7,741,539 | 2.7% | 9.4% | 7.5% |
| 2014 | 39,125 | 1.6% | 8,012,496 | 3.5% | 8.2% | 6.5% |
| 2015 | 41,819 | 6.9% | 8,314,343 | 3.8% | 7.0% | 5.5% |
| 2016 | 42,566 | 1.8% | 8,542,086 | 2.7% | 6.1% | 4.9% |
| 2017 | 43,990 | 3.3% | 8,718,087 | 2.1% | 5.3% | 4.3% |
| 2018 | 45,204 | 2.8% | 8,907,904 | 2.2% | 4.7% | 3.7% |
| 2019 | 45,931 | 1.6% | 9,094,742 | 2.1% | 4.3% | 3.2% |
| 2020 | 44,585 | -2.9% | 8,664,195 | -4.7% | 8.7% | 8.3% |
| 2021 | 48,152 | 8.0% | 9,251,180 | 6.8% | 5.1% | 4.6% |
| 2022* | 46,390 | -3.7% | 9,126,707 | -1.3% | 3.4% | 2.8% |
| Overall Change 2012-2022 | 8,576 | 22.7% | 1,588,541 | 21.1% | | |
| Avg Unemp. Rate 2012-2022 | | | | | 6.6% | 5.4% |
| Unemployment Rate - February 2023 | | | | | 3.2% | 2.5% |

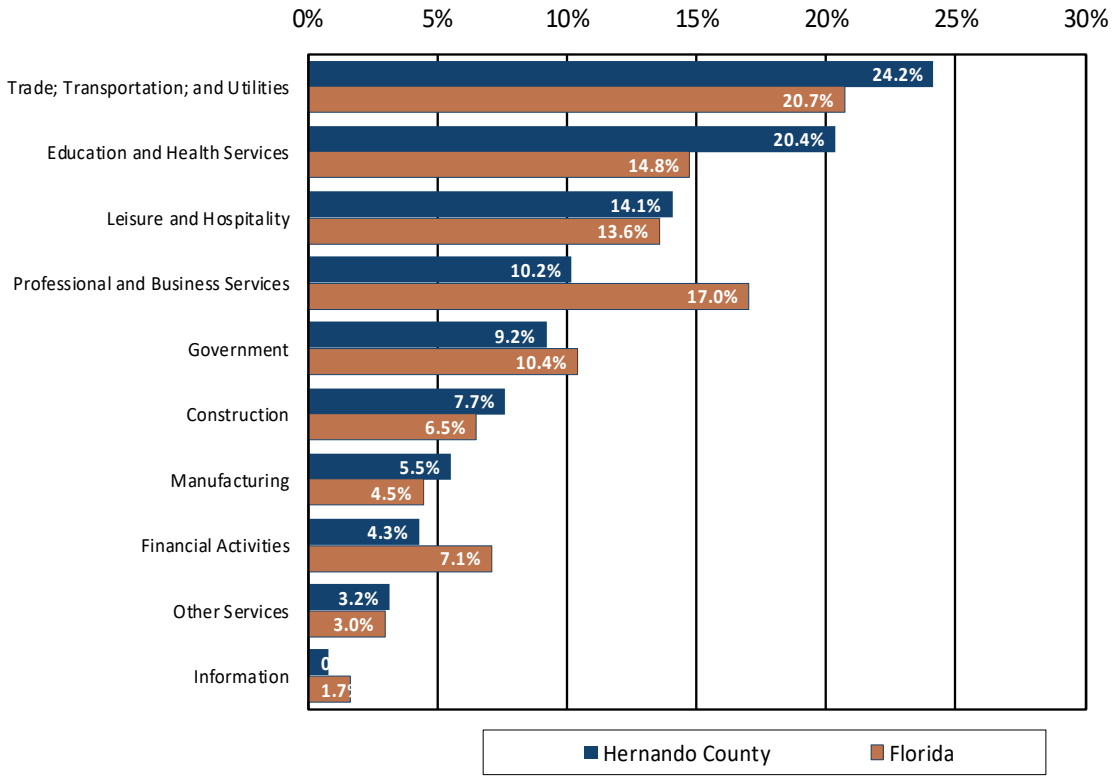
*Total employment data is as of June 2022; unemployment rate data reflects the average of 11 months of 2022.

Source: U.S. Bureau of Labor Statistics and Moody's Analytics. Employment figures are from the Quarterly Census of Employment and Wages (QCEW). Unemployment rates are from the Current Population Survey (CPS). The figures are not seasonally adjusted.

## Employment Sectors

The composition of the Hernando County job market is depicted in the following chart, along with that of Florida. Total employment for both areas is broken down by major employment sector, and the sectors are ranked from largest to smallest based on the percentage of Hernando County jobs in each category.

**Employment Sectors - 2022**




Source: U.S. Bureau of Labor Statistics and Moody's Analytics

Hernando County has greater concentrations than Florida in the following employment sectors:

1. Trade; Transportation; and Utilities, representing 24.2% of Hernando County payroll employment compared to 20.7% for Florida as a whole. This sector includes jobs in retail trade, wholesale trade, trucking, warehousing, and electric, gas, and water utilities.
2. Education and Health Services, representing 20.4% of Hernando County payroll employment compared to 14.8% for Florida as a whole. This sector includes employment in public and private schools, colleges, hospitals, and social service agencies.
3. Leisure and Hospitality, representing 14.1% of Hernando County payroll employment compared to 13.6% for Florida as a whole. This sector includes employment in hotels, restaurants, recreation facilities, and arts and cultural institutions.
4. Construction, representing 7.7% of Hernando County payroll employment compared to 6.5% for Florida as a whole. This sector includes construction of buildings, roads, and utility systems.

Hernando County is underrepresented in the following sectors:

1. Professional and Business Services, representing 10.2% of Hernando County payroll employment compared to 17.0% for Florida as a whole. This sector includes legal, accounting, and engineering firms, as well as management of holding companies.
2. Government, representing 9.2% of Hernando County payroll employment compared to 10.4% for Florida as a whole. This sector includes employment in local, state, and federal government agencies.
3. Financial Activities, representing 4.3% of Hernando County payroll employment compared to 7.1% for Florida as a whole. Banking, insurance, and investment firms are included in this sector, as are real estate owners, managers, and brokers.
4. Information, representing 0.8% of Hernando County payroll employment compared to 1.7% for Florida as a whole. Publishing, broadcasting, data processing, telecommunications, and software publishing are included in this sector.

## Major Employers

Major employers in Hernando County are shown in the following table.

**Major Employers - Hernando County**

| | Name | Number of Employees |
|---|---|---|
| 1 | Hernando County Schools | 3,002 |
| 2 | Walmart Super Centers | 1,350 |
| 3 | Citrus Memorial Health Care Systems | 1,320 |
| 4 | Hernando County Government | 1,200 |
| 5 | Oak Hill Hospital | 1,089 |
| 6 | Publix | 1,050 |
| 7 | Hernando Healthcare | 1,032 |
| 8 | Walmart Distribution Center | 1,020 |
| 9 | Heart Institute at Oak Hill Hospital | 947 |
| 10 | Board of Commissioners | 753 |

Source: https://www.hernandochamber.com/demographics/

## Gross Domestic Product

Gross Domestic Product (GDP) is a measure of economic activity based on the total value of goods and services produced in a defined geographic area, and annual changes in Gross Domestic Product (GDP) are a gauge of economic growth.

Economic growth, as measured by annual changes in GDP, has been somewhat higher in Hernando County than Florida overall during the past decade. Hernando County has grown at a 3.1% average annual rate while Florida has grown at a 2.9% rate. However, Hernando County has recently underperformed Florida. GDP for Hernando County rose by 7.5% in 2021 while Florida's GDP rose by 8.4%.

Hernando County has a per capita GDP of $21,422, which is 55% less than Florida's GDP of $47,269. This means that Hernando County industries and employers are adding relatively less value to the economy than their counterparts in Florida.

**Gross Domestic Product**

| Year | ($,000s) Hernando County | % Change | ($,000s) Florida | % Change |
|---|---|---|---|---|
| 2011 | 3,169,944 | | 772,021,300 | |
| 2012 | 3,316,574 | 4.6% | 778,545,000 | 0.8% |
| 2013 | 3,314,668 | -0.1% | 794,842,100 | 2.1% |
| 2014 | 3,359,679 | 1.4% | 817,233,500 | 2.8% |
| 2015 | 3,473,046 | 3.4% | 852,242,400 | 4.3% |
| 2016 | 3,541,729 | 2.0% | 881,539,200 | 3.4% |
| 2017 | 3,689,479 | 4.2% | 912,687,400 | 3.5% |
| 2018 | 3,898,798 | 5.7% | 941,626,700 | 3.2% |
| 2019 | 3,946,336 | 1.2% | 965,672,500 | 2.6% |
| 2020 | 3,996,594 | 1.3% | 950,164,400 | -1.6% |
| 2021 | 4,298,015 | 7.5% | 1,029,575,600 | 8.4% |
| Compound % Chg (2011-2021) | | 3.1% | | 2.9% |
| GDP Per Capita 2021 | $21,422 | | $47,269 | |

Source: U.S. Bureau of Economic Analysis and Moody's Analytics; data released December 2022.
The release of state and local GDP data has a longer lag time than national data. The data represents inflation-adjusted ""real"" GDP stated in 2012 dollars.

## Household Income

Hernando County has a considerably lower level of household income than Florida. Median household income for Hernando County is $55,255, which is 15.0% less than the corresponding figure for Florida.

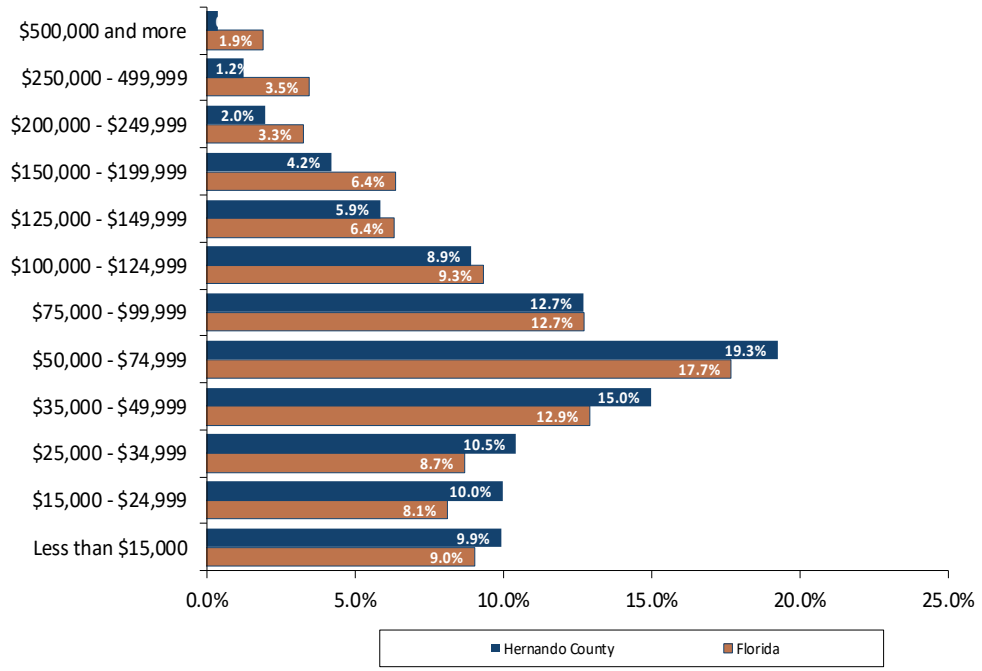
**Median Household Income - 2023**

| | Median |
|---|---|
| Hernando County | $55,255 |
| Florida | $64,983 |
| Comparison of Hernando County to Florida | - 15.0% |

Source: Claritas

The following chart shows the distribution of households across twelve income levels. Hernando County has a greater concentration of households in the lower income levels than Florida. Specifically, 30% of Hernando County households are below the $35,000 level in household income as compared to 26% of Florida households. A lesser concentration of households is apparent in the higher income levels, as 35% of Hernando County households are at the $75,000 or greater levels in household income versus 43% of Florida households.

**Household Income Distribution - 2023**

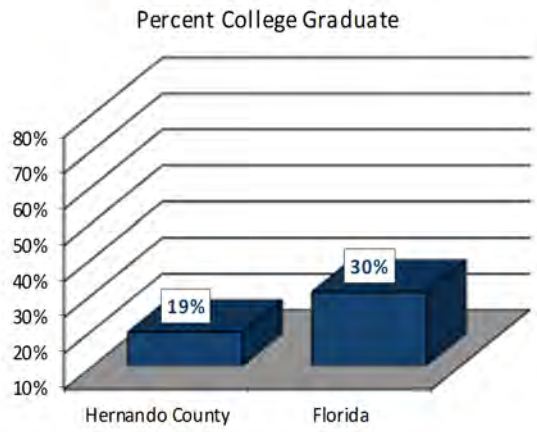


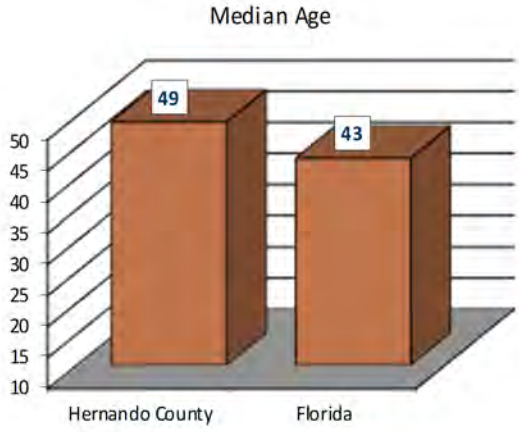

Source: Claritas

## Education and Age

Residents of Hernando County have a lower level of educational attainment than those of Florida. An estimated 19% of Hernando County residents are college graduates with four-year degrees, versus 30% of Florida residents. People in Hernando County are older than their Florida counterparts. The median age for Hernando County is 49 years, while the median age for Florida is 43 years.

**Education & Age - 2023**



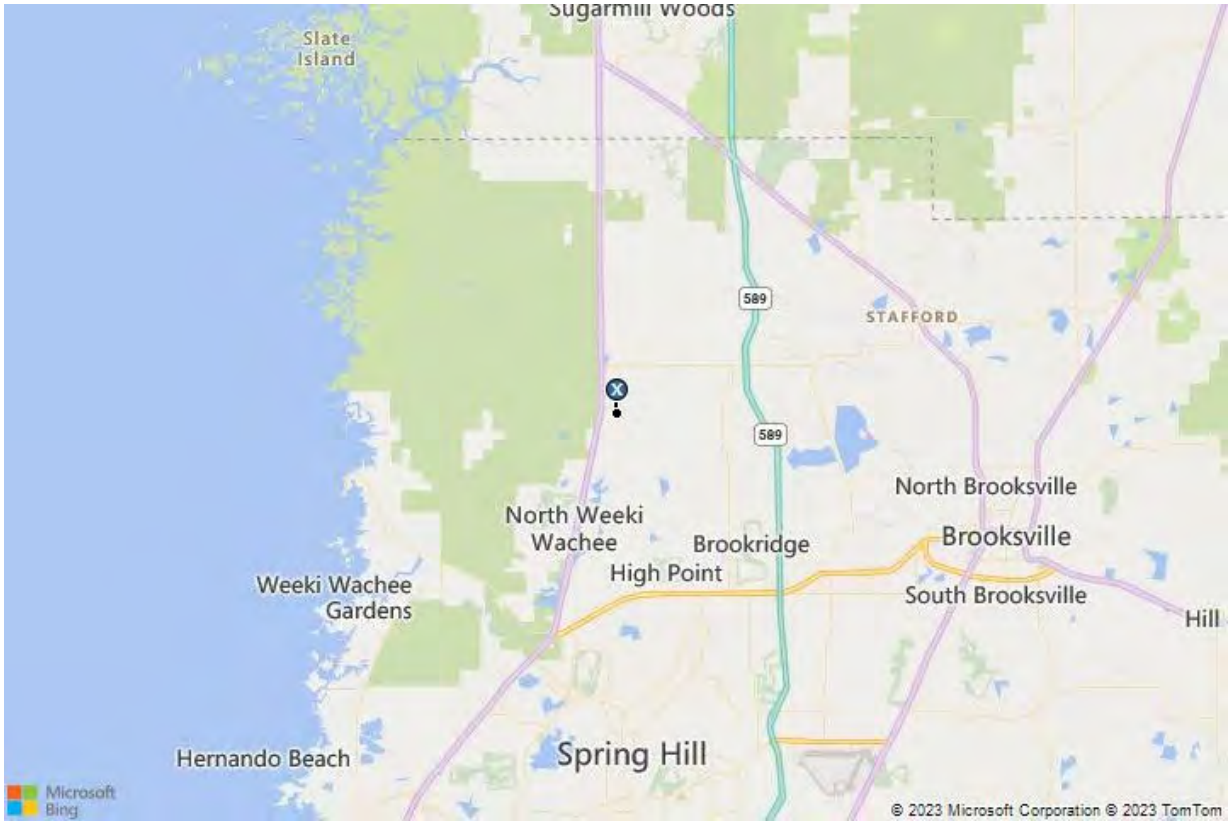




Source: Claritas

## Conclusion

The Hernando County economy will be affected by a growing population base and lower income and education levels. Hernando County experienced growth in the number of jobs over the past decade, and it is reasonable to assume that employment growth will occur in the future. It is anticipated that the Hernando County economy will improve and employment will grow, strengthening the demand for real estate.

## Area Map


Sugarmill Woods
Slate Island
589
STAFFORD
589
North Brooksville
North Weeki Wachee
Brookridge
Brooksville
High Point
Weeki Wachee Gardens
South Brooksville
Hill
Hernando Beach
Spring Hill
Microsoft Bing
© 2023 Microsoft Corporation © 2023 TomTom

# Surrounding Area Analysis

## Location

The subject is located on the east side of Wimbledon Avenue, north of Atlanta Avenue, in an unincorporated area of Hernando County, Florida, proximate to the City of Brooksville. More specifically, the subject is located directly east of Weeki Wachee High School. Area boundaries and delineation are indicated in the following table. A map identifying the location of the property follows this section.

| Boundaries & Delineation | |
|---|---|
| Boundaries | |
| Market Area | Tampa/St. Petersburg |
| Submarket | Hernando County |
| Area Type | Suburban |
| Delineation | |
| North | US Highway 98 |
| South | State Road 50 |
| East | Suncoast Parkway (SR 589) |
| West | Gulf of Mexico |

## Access and Linkages

Primary access and linkages to the subject area, including highways, roadways, public transit, traffic counts, and airports, are summarized in the following table.

| Access & Linkages | |
|---|---|
| Vehicular Access | |
| Major Highways | Suncoast Parkway (SR 589) |
| Primary Corridors | US Highway 19, US Highway 98, State Road 50 |
| Vehicular Access Rating | Average |
| Public Transit | |
| Providers | Hernando County |
| Transit Access Rating | Fair |
| Airport(s) | |
| Name | Tampa International Airport |
| Distance | 40 miles south |
| Driving Time | 60 minutes |
| Primary Transportation Mode | Automobile |

## Demand Generators

Demand generators are driven primarily by the trade area population and household income levels, as well as employment centers within the area. The major employers were discussed previously in our Hernando County economic analysis and include Hernando County Schools, Wal-Mart Supercenters, Citrus Memorial Health Care System, Hernando County Government, and Oak Hill Hospital.

The subject is located north of the City of Brooksville, the Hernando County seat of government. Brooksville contains most local and county offices such as the courthouse, clerk's office, tax collector, etc.

Brooksville is essentially a "bedroom" community of Tampa, to the south, and the Tampa metro area is expanding northward, due in part to limited available land for development in the southern regions and the completion of the Suncoast Parkway toll road which links Tampa with the northern counties of Pasco, Hernando, and Citrus. As a result, new developers are taking interest in Brooksville because of its proximity to Tampa (40 miles), Orlando (60 miles), and Ocala (45 miles).

## Demographics

A demographic profile of the surrounding area, including population, households, and income data, is presented in the following table.

**Surrounding Area Demographics**

| 2023 Estimates | 1-Mile Radius | 3-Mile Radius | 5-Mile Radius | Hernando County | Florida |
|---|---|---|---|---|---|
| Population 2020 | 969 | 8,207 | 22,331 | 194,515 | 21,538,187 |
| Population 2023 | 1,056 | 8,945 | 23,910 | 201,873 | 22,144,382 |
| Population 2028 | 1,199 | 10,151 | 26,503 | 214,496 | 23,250,669 |
| Compound % Change 2020-2023 | 2.9% | 2.9% | 2.3% | 1.2% | 0.9% |
| Compound % Change 2023-2028 | 2.6% | 2.6% | 2.1% | 1.2% | 1.0% |
| | | | | | |
| Households 2020 | 358 | 3,152 | 9,636 | 79,773 | 8,529,067 |
| Households 2023 | 394 | 3,429 | 10,264 | 82,601 | 8,776,976 |
| Households 2028 | 453 | 3,895 | 11,320 | 87,560 | 9,231,223 |
| Compound % Change 2020-2023 | 3.2% | 2.8% | 2.1% | 1.2% | 1.0% |
| Compound % Change 2023-2028 | 2.8% | 2.6% | 2.0% | 1.2% | 1.0% |
| | | | | | |
| Median Household Income 2023 | $57,504 | $63,430 | $55,877 | $55,255 | $64,983 |
| Average Household Size | 2.6 | 2.6 | 2.3 | 2.4 | 2.5 |
| College Graduate % | 12% | 21% | 19% | 19% | 30% |
| Median Age | 40 | 47 | 54 | 49 | 43 |
| Owner Occupied % | 95% | 90% | 87% | 79% | 66% |
| Renter Occupied % | 5% | 10% | 13% | 21% | 34% |
| Median Owner Occupied Housing Value | $254,170 | $294,169 | $235,563 | $233,542 | $319,277 |
| Median Year Structure Built | 2003 | 2002 | 1998 | 1990 | 1987 |
| Average Travel Time to Work in Minutes | 36 | 33 | 31 | 32 | 31 |

Source: Claritas

As shown above, the current population within a 3-mile radius of the subject is 8,945, and the average household size is 2.6. Population in the area has grown since the 2020 census, and this trend is projected to continue over the next five years. Compared to Hernando County overall, the population within a 3-mile radius is projected to grow at a faster rate.

Median household income is $63,430, which is higher than the household income for Hernando County. Residents within a 3-mile radius have a similar level of educational attainment to those of Hernando County, while median owner occupied home values are considerably higher.

## Land Use

Predominant land uses in the immediate vicinity of the subject include a mix of vacant land, and single family residential uses. There is light commercial development located along US Highway 19, to the west of the subject. As noted, the subject tis located directly east of Weeki Wachee High School. Land use characteristics of the area are summarized below.

| Surrounding Area Land Uses | |
|---|---|
| Character of Area | Suburban |
| Predominant Age of Improvements (Years) | New to 30+ years |
| Predominant Quality and Condition | Average |
| Approximate Percent Developed | 50% |
| Infrastructure and Planning | Average |
| Predominant Location of Undeveloped Land | East |
| Prevailing Direction of Growth | East |

| Immediate Surroundings | |
|---|---|
| North | Vacant land |
| South | Vacant land |
| East | Vacant land |
| West | Weeki Wachee High School |

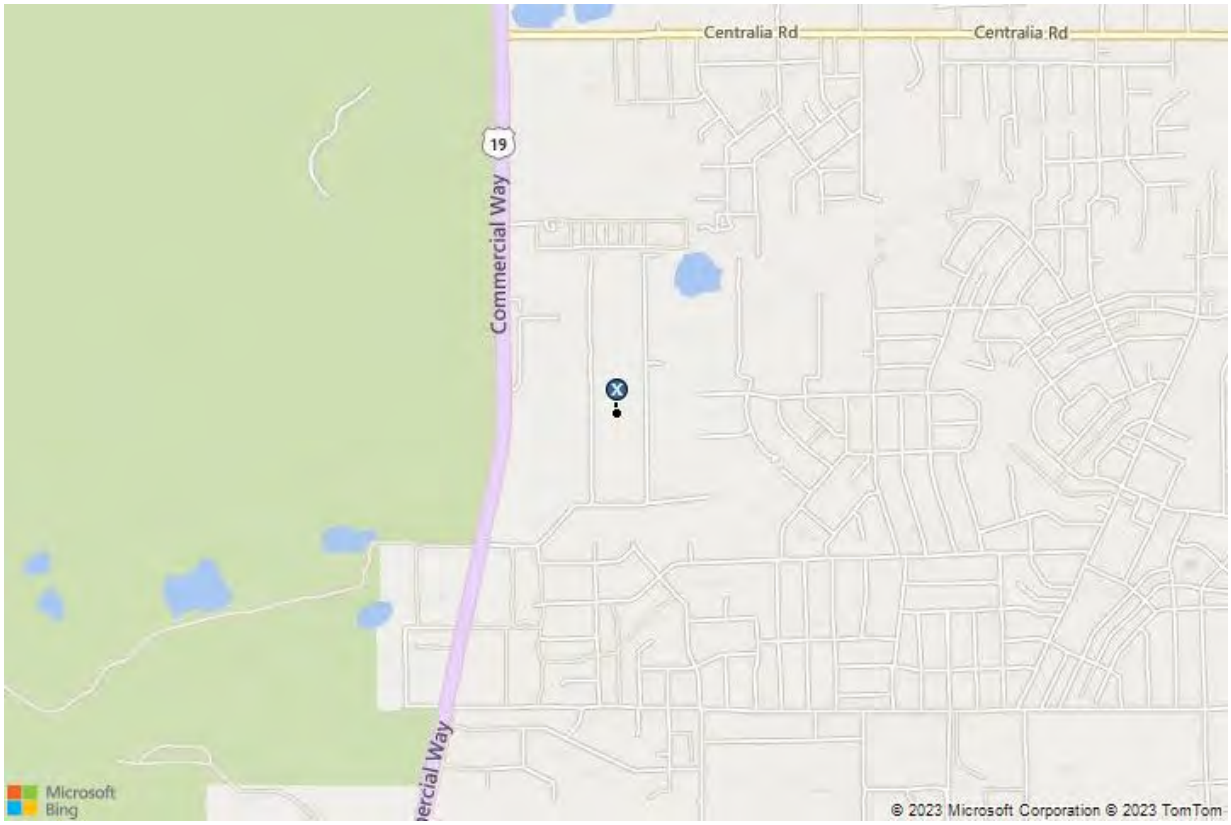
## Outlook and Conclusions

The area is in the growth stage of its life cycle. We anticipate that property values will experience modest increases in the near future.

In comparison to other areas in the region, the area is rated as follows:

| Surrounding Area Ratings | |
|---|---|
| Highway Access | Average |
| Demand Generators | Average |
| Property Compatibility | Average |

## Surrounding Area Map



# Property Analysis

## Land Description and Analysis

The subject is located on the east side of Wimbledon Avenue, north of Atlanta Avenue, in an unincorporated area of Hernando County, Florida, proximate to the City of Brooksville. This location is directly east of Weeki Wachee High School. The subject is a parcel of vacant land containing an area of 4.80 acres, the site is level, rectangular shaped, and is 100% usable. Access to the property is considered below average, as Wimbledon Avenue is an unpaved, secondary street, with minimal maintenance. The property is zoned AR, Agricultural Residential, which permits a variety of agricultural uses, as well as low density residential use, at one dwelling unit per ten acres.

| Land Description | |
|---|---|
| Land Area | 4.80 acres; 209,088 SF |
| Source of Land Area | Public Records |
| Primary Street Frontage | Wimbledon Ave. |
| Shape | Rectangular |
| Corner | No |
| Topography | Generally level and at street grade |
| Drainage | No problems reported or observed |
| Environmental Hazards | None reported or observed |
| Ground Stability | No problems reported or observed |
| Flood Area Panel Number | 12053-C-0156-E |
| Date | January 15, 2021 |
| Zone | X |
| Description | Outside of 500-year floodplain |
| Insurance Required? | No |
| **Zoning; Other Regulations** | |
| Zoning Jurisdiction | Hernando County |
| Zoning Designation | AR |
| Description | Agricultural Residential |
| Legally Conforming? | Appears to be legally conforming |
| Zoning Change Likely? | Not likely |
| Permitted Uses | A variety of agricultural uses, as well as low density residential use, at one dwelling unit per ten acres |
| **Utilities** | |
| Service | Provider |
| Water | Well Septic |
| Sewer | None to site |
| Electricity | Withlacoochee Electric |
| Local Phone | Multiple providers |

- According to the Hernando County Planning and Zoning Office, although the zoning code designates a density of one dwelling unit per ten acres, development of the site with a single family home would be allowed.

- As noted, Wimbledon Avenue is an unpaved, minimally maintained, secondary street. In its current state, Wimbledon Avenue is essentially no more than a trail, and vehicular access is difficult. Any regular vehicle usage of Wimbledon Avenue might require improvements to the road. However, it is a public right of way, and provides access, albeit below average, to the subject. The nearest paved road is Eakin Street, to the near east.

- Currently, there are no utilities to the site. The Planning and Zoning Office reported that bringing electricity to the site from the area of Weeki Wachee High School, would be allowed. Water and sewer would be provided by well and septic.

We are not experts in the interpretation of zoning ordinances. An appropriately qualified land use attorney should be engaged if a determination of compliance with zoning is required.

### Easements, Encroachments and Restrictions

A current title report was not provided for review. There are no apparent easements, encroachments, or restrictions that would adversely affect value. This valuation assumes no adverse impacts from easements, encroachments, or restrictions, and further assumes that the subject has clear and marketable title.

### Conclusion of Site Analysis

While the subject is not “land locked,” access is via an unpaved, minimally maintained secondary street, that might require improvements prior to regular vehicle usage. As noted, the site does not presently have electrical service to the site, and while the Planning and Zoning Office indicated that it could be extended across Wimbledon Avenue to the site, the cost to remedy this situation is indeterminate. Overall, these characteristics result in a site of limited utility.



View of subject looking east from Wimbledon Avenue.
(Photo Taken on April 16, 2023)



Wimbledon Avenue looking north. Subject on right.
(Photo Taken on April 16, 2023)



Wimbledon avenue looking south. Subject on right.
(Photo Taken on April 16, 2023)



View of subject
(Photo Taken on April 16, 2023)



View of subject
(Photo Taken on April 16, 2023)



View of subject
(Photo Taken on April 16, 2023)

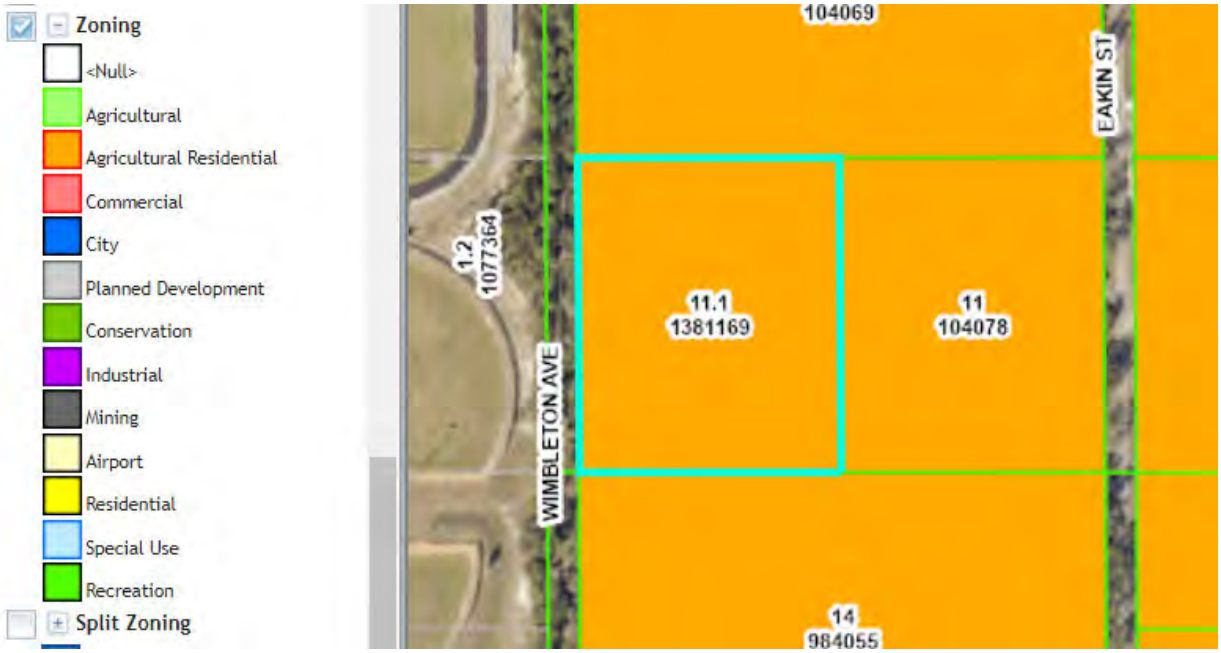
## Aerial Photograph



## Flood Hazard Map



## Zoning Map


Zoning
<Null>
Agricultural
Agricultural Residential
Commercial
City
Planned Development
Conservation
Industrial
Mining
Airport
Residential
Special Use
Recreation
Split Zoning
104069
EAKIN ST
1.2
1077364
11.1
1381169
11
104078
WIMBLETON AVE
14
984055

## Real Estate Taxes

Real estate tax assessments are administered by Hernando County and are estimated by jurisdiction on a countywide basis. Real estate taxes in this state and this jurisdiction represent ad valorem taxes, meaning a tax applied in proportion to value. The real estate taxes for an individual property may be determined by multiplying the assessed value by the millage rate.

State law requires that all real property be re-valued each year. The millage rate is generally finalized in October of each year, and tax bills are generally received in late October or early November. The gross taxes are due by March 31st of the following year. If the taxes are paid prior to November 30th, the State of Florida allows a 4% discount for early payment. The discount then becomes 3% if paid by December 31st, 2% if paid by January 31st, and 1% if paid by February 28th. After March 31st, the taxes are subject to late penalties and interest.

Real estate taxes and assessments for the current tax year are shown in the following table.

**Taxes and Assessments - 2022**

| | Assessed Value | | | Taxes and Assessments | | | |
|---|---|---|---|---|---|---|---|
| | | | | Ad Valorem | | | |
| Tax ID | Land | Improvements | Total | Tax Rate | Taxes | Direct Assessments | Total |
| 01381169 | $41,527 | $0 | $41,527 | 1.568540% | $651 | $103 | $754 |
| | | | | Less 4% Early Payment Discount | | | -$30 |
| | | | | Discounted Taxes & Assessments | | | $724 |

- Based on the concluded market value of the subject, the assessed value appears high.
- Hernando County Tax Records indicate that the real estate taxes are delinquent. If paid by the end of April, the total amount due, including penalties is $875.56. In May, it increases to $901.65. Please see the Addenda for a copy of the tax bill.

## Highest and Best Use

The highest and best use of a property is the reasonably probable use resulting in the highest value, and represents the use of an asset that maximizes its productivity.

### Process

Before a property can be valued, an opinion of highest and best use must be developed for the subject site, both as though vacant, and as improved or proposed. By definition, the highest and best use must be:

- Physically possible.
- Legally permissible under the zoning regulations and other restrictions that apply to the site.
- Financially feasible.
- Maximally productive, i.e., capable of producing the highest value from among the permissible, possible, and financially feasible uses.

### As Though Vacant

First, the property is evaluated as though vacant, with no improvements.

#### Physically Possible

While the subject is not “land locked,” access is via an unpaved, minimally maintained secondary street, that might require improvements prior to regular vehicle usage. As noted, the site does not presently have electrical service to the site, and while the Planning and Zoning Office indicated that it could be extended across Wimbledon Avenue to the site, the cost to remedy this situation is indeterminate. Overall, these characteristics negatively impact the utility of the site.

#### Legally Permissible

The site is zoned AR, Agricultural Residential. Permitted uses include a variety of agricultural uses, as well as low density residential use, at one dwelling unit per ten acres. According to the Hernando County Planning and Zoning Office, although the zoning code designates a density of one dwelling unit per ten acres, development of the site with a single family home would be allowed.

There are no apparent legal restrictions, such as easements or deed restrictions, effectively limiting the use of the property. Given prevailing land use patterns in the area, only residential use is given further consideration in determining highest and best use of the site, as though vacant.

#### Financially Feasible

Based on the accompanying analysis of the market, there is adequate demand for additional residential development at the current time. However, due to the limited utility of the site, residential use as a stand-alone site may not be economically feasible at the present time.

#### Maximally Productive

There does not appear to be any reasonably probable use of the site that would generate a higher residual land value than holding the property for future development of a residential use, or

potentially assembling the site with adjacent property to create residential site of greater utility. Accordingly, holding the property for future residential use, is the maximally productive use of the property.

**Conclusion**

Holding the property for future development of residential use, or assembling the subject with adjacent property to enhance the site utility is the only use which meets the four tests of highest and best use. Therefore, it is concluded to be the highest and best use of the property as though vacant.

## As Improved

No improvements are situated on the subject. Therefore, a highest and best analysis as improved is not applicable.

## Most Probable Buyer

Taking into account the characteristics of the property, the likely buyer is an owner-user.

# Valuation

## Valuation Methodology

Appraisers usually consider three approaches to estimating the market value of real property. These are the cost approach, sales comparison approach and the income capitalization approach.

The **cost approach** assumes that the informed purchaser would pay no more than the cost of producing a substitute property with the same utility. This approach is particularly applicable when the improvements being appraised are relatively new and represent the highest and best use of the land or when the property has unique or specialized improvements for which there is little or no sales data from comparable properties.

The **sales comparison approach** assumes that an informed purchaser would pay no more for a property than the cost of acquiring another existing property with the same utility. This approach is especially appropriate when an active market provides sufficient reliable data. The sales comparison approach is less reliable in an inactive market or when estimating the value of properties for which no directly comparable sales data is available. The sales comparison approach is often relied upon for owner-user properties.

The **income capitalization approach** reflects the market's perception of a relationship between a property's potential income and its market value. This approach converts the anticipated net income from ownership of a property into a value indication through capitalization. The primary methods are direct capitalization and discounted cash flow analysis, with one or both methods applied, as appropriate. This approach is widely used in appraising income-producing properties.

Reconciliation of the various indications into a conclusion of value is based on an evaluation of the quantity and quality of available data in each approach and the applicability of each approach to the property type.

The methodology employed in this assignment is summarized as follows:

**Approaches to Value**

| Approach | Applicability to Subject | Use in Assignment |
|---|---|---|
| Cost Approach | Not Applicable | Not Utilized |
| Sales Comparison Approach | Applicable | Utilized |
| Income Capitalization Approach | Not Applicable | Not Utilized |

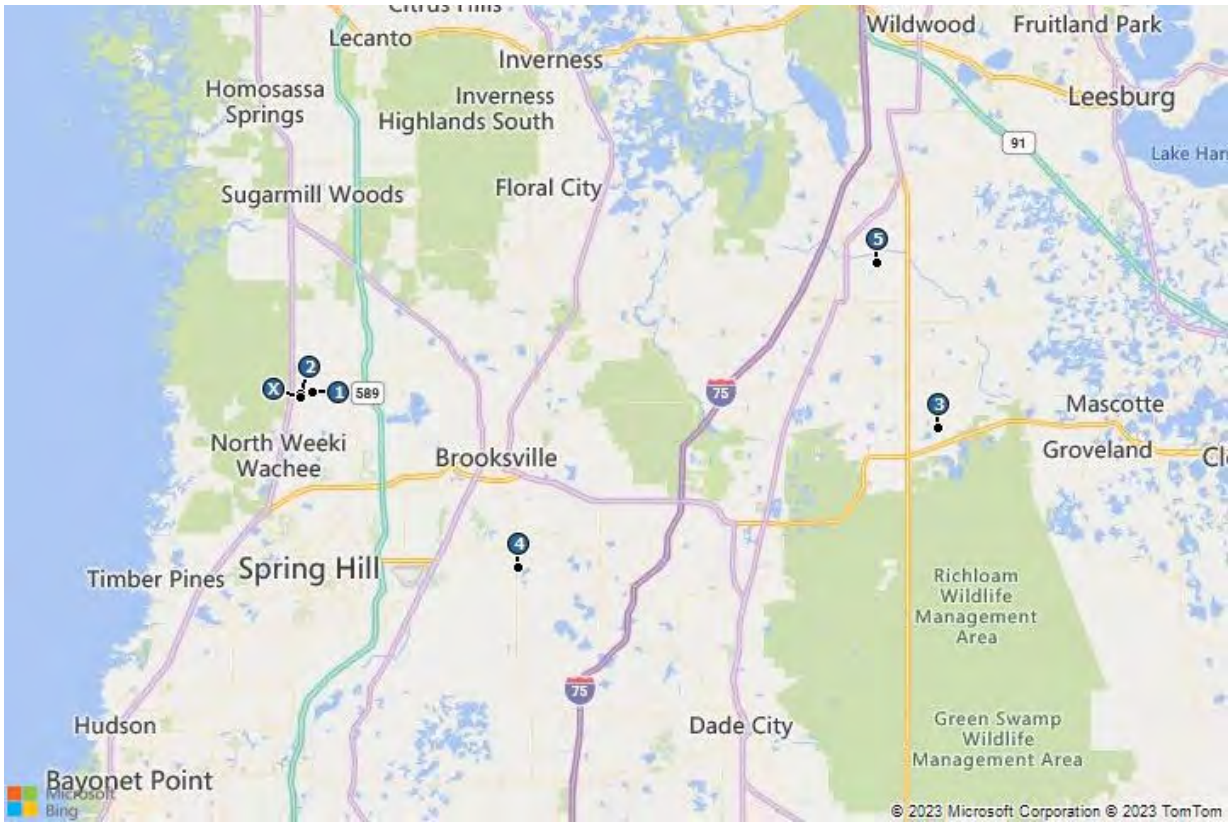
## Sales Comparison Approach

To develop an opinion of the subject's land value, as though vacant and available to be developed to its highest and best use, the sales comparison approach is used. This approach develops an indication of value by researching, verifying, and analyzing sales of similar properties. The research focused on transactions within the following parameters:

- Location: Relevant subject and broader surrounding area
- Size: Two to 20 acres
- Use: Vacant agricultural/residential acreage sites
- Transaction Date: Within the past 24 months

For this analysis, price per usable acre is used as the appropriate unit of comparison because market participants typically compare sale prices and property values on this basis. The most relevant sales are summarized in the following location map and table:

## Comparable Land Sales Map



**Summary of Comparable Land Sales**

| No. | Name/Address | Sale Date; Status | Effective Sale Price | SF; Acres | Zoning | $/SF Land | $/Acre | $/Usable Acre |
|---|---|---|---|---|---|---|---|---|
| 1 | Robina Road Site<br>12189 Robina Road<br>Brooksville<br>Hernando County<br>FL | May-22<br>Closed | $201,000 | 413,820<br>9.50 | AG | $0.49 | $21,158 | $21,158 |
| | Comments: This is the sale of a 9.5 acre agricultural/residential site located on the west side of Robina Road, north of Pheasant Avenue, in unincorporated Hernando County, Florida, near the City of Brooksville. The property is square shaped, and has access on Robina Road, an unpaved, but well-maintained road. The site is level, and 100% usable. The zoning is AG, Agriculture, which allows one dwelling unit per ten acres. The property sold in May, 2022, for $201,000, or about $21,158 per acre. | | | | | | | |
| 2 | Eakin Street Site<br>Eakin Street<br>Brooksville<br>Hernando County<br>FL | Oct-21<br>Closed | $135,000 | 418,176<br>9.60 | AR | $0.32 | $14,063 | $14,063 |
| | Comments: This is the sale of a 9.6 acre agricultural/residential site located on the west side of Eakin Street, north of Atlanta Avenue, in unincorporated Hernando County, Florida, near the City of Brooksville. The property is rectangular shaped, and has paved access on Eakin Street. The site is level, and 100% usable. The zoning is AR, which allows one dwelling unit per ten acres. The property sold in October, 2021, for $135,000, or about $14,063 per acre. | | | | | | | |
| 3 | Webster Vacant Land<br>12311 County Road 721<br>Webster<br>Sumter County<br>FL | Aug-20<br>Closed | $56,900 | 435,600<br>10.00 | RR5C | $0.13 | $5,690 | $5,690 |
| | Comments: This is a sale of vacant land located on the east side of County Road 721, North of State Road 50, in Webster, Sumter County, Florida. The land totals 10 acres, all of which are usable uplands. The property is zoned RR5C, Low Density Rural Residential with Conventional Housing, with a future land use of Agriculture, both giving a density of one DU per 10 acres. The sale took place in August 2020 for $56,900 or $5,690 per gross acre. | | | | | | | |
| 4 | Culbreath Rd Farmland<br>Culbreath Rd.<br>Brookesville<br>Hernando County<br>FL | Apr-20<br>Closed | $300,000 | 1,498,464<br>34.40 | AG | $0.20 | $8,721 | $12,931 |
| | Comments: This agricultural land last sold in April of 2020 for $300,000. The buyer is planning to continue using the land for agricultural purposes. The site consists of partially cleared grazing land and 11.20 acres of wetlands. | | | | | | | |
| 5 | Bushnell Land<br>4352 SE. 14th Ter.<br>Bushnell<br>Sumter County<br>FL | Jan-20<br>Closed | $250,000 | 884,268<br>20.30 | A10C | $0.28 | $12,315 | $12,830 |
| | Comments: This is a sale of a tract of land located north of Southeast 14th Terrace, east of Interstate 75, in Bushnell, Sumter County, Florida. The property totals 20.30 acres, 19.5 (96%) of which is usable. Improvements on the property consist of a 1,204 square foot single family home built in 1996 and a two story barn. The property is zoned A10C, General Agricultural with Conventional Housing, with a future land use of Agriculture, both giving a density of 1 DU per 10 acres. The property is subject to an easement for ingress, egress and utilities. The sale took place in January 2020 for $250,000 or $12,315 per gross acre. | | | | | | | |
| | **Subject**<br>Vacant Acreage<br>Brooksville, FL | | | 209,088<br>4.80 | AR | | | |




Sale 1
Robina Road Site



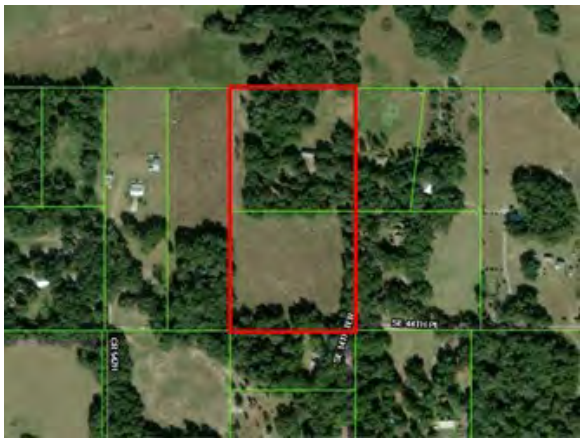

Sale 2
Eakin Street Site



Sale 3
Webster Vacant Land




Sale 4
Culbreath Rd Farmland



Sale 5
Bushnell Land

## Analysis and Adjustment of Sales

Adjustments are based on a rating of each comparable sale in relation to the subject. The adjustment process is typically applied through either quantitative or qualitative analysis, or a combination of both analyses. Quantitative adjustments are often developed as dollar or percentage amounts, and are most credible when there is sufficient data to perform a paired sales analysis.

While percentage adjustments are presented in the adjustment grid, they are based on qualitative judgment rather than empirical research, as there is not sufficient data to develop a sound quantitative estimate. Although the adjustments appear to be mathematically precise, they are merely intended to illustrate an opinion of typical market activity and perception. With the exception of market conditions, the adjustments are based on a scale, with a minor adjustment in the range of 1-5% and a substantial adjustment considered to be 20% or greater.

The rating of each comparable sale in relation to the subject is the basis for the adjustments. If the comparable is superior to the subject, its sale price is adjusted downward to reflect the subject's relative attributes; if the comparable is inferior, its price is adjusted upward.

Transactional adjustments are applied for property rights conveyed, financing, conditions of sale, expenditures made immediately after purchase, and market conditions. In addition, property adjustments include – but are not limited to – location, access/exposure, size, quality, effective age, economic and legal characteristics, and non-realty components of value. Adjustments are considered for the following factors, in the sequence shown below.

## Transactional Adjustments

### Real Property Rights Conveyed

The opinion of value in this report is based on a fee simple estate, subject only to the limitations imposed by the governmental powers of taxation, eminent domain, police power and escheat, as well as non-detrimental easements, community facility districts, and conditions, covenants and restrictions (CC&Rs). All the comparables represent fee simple estate transactions. Therefore, adjustments for property rights are not necessary.

### Financing Terms

In analyzing the comparables, it is necessary to adjust for financing terms that differ from market terms. Typically, if the buyer retained third-party financing (other than the seller) for the purpose of purchasing the property, a cash price is presumed and no adjustment is required. However, in instances where the seller provides financing as a debt instrument, a premium may have been paid by the buyer for below-market financing terms, or a discount may have been demanded by the buyer if the financing terms were above market. The premium or discounted price must then be adjusted to a cash equivalent basis. The comparable sales represented cash-to-seller transactions and, therefore, do not require adjustment.

**Conditions of Sale**

Adverse conditions of sale can account for a significant discrepancy from the sale price actually paid, compared to that of the market. This discrepancy in price is generally attributed to the motivations of the buyer and the seller. Certain conditions of sale are considered non-market and may include the following:

- a seller acting under duress (e.g., eminent domain, foreclosure);
- buyer motivation (e.g., premium paid for assemblage, certain 1031 exchanges);
- a lack of exposure to the open market;
- an unusual tax consideration;
- a sale at legal auction.

None of the comparable sales had atypical or unusual conditions of sale. Thus, adjustments are not necessary.

**Expenditures Made Immediately After Purchase**

This category considers expenditures incurred immediately after the purchase of a property. There were no issues of deferred maintenance reported for any of the properties. No adjustments are required for expenditures after sale.

**Market Conditions**

A market conditions adjustment is applied when market conditions at the time of sale differ from market conditions as of the effective date of value. Adjustments can be positive when prices are rising, or negative when markets are challenged by factors such as a deterioration of the economy or adverse changes in supply and/or demand in the market area. Consideration must also be given to when the property was placed under contract, versus when the sale actually closed.

In evaluating market conditions, changes between the comparable sale date and the effective date of this appraisal may warrant adjustment; however, if market conditions have not changed, then no adjustment is required.

We have made adjustments for improving market conditions based on 3.0% per year.

## Property Adjustments

**Location**

Factors considered in evaluating location include, but are not limited to, demographics, growth rates, surrounding uses and property values.

All of the comparables are similar to the subject. No adjustments are necessary.

**Access/Exposure**

Convenience to transportation facilities, ease of site access, and overall visibility of a property can have a direct impact on property value. High visibility, however, may not translate into higher value if

it is not accompanied by good access. In general, high visibility and convenient access, including proximity to major linkages, are considered positive amenities when compared to properties with inferior attributes.

All of the comparables are superior to the subject. Downward adjustments are applied. As noted, access to the subject is via an unpaved, minimally maintained, secondary street, and is considered below average. We made 25% downward adjustments to all of the sales, which all had paved road access.

**Size**

Due to economies of scale, the market exhibits an inverse relationship between land area and price per square foot, such that larger sites generally sell for a lower price per square foot than smaller lots, all else being equal. To account for this relationship, applicable adjustments are applied for differences in land area. The comparables that are larger than the subject are adjusted upward, and vice versa.

Sales 1, 2 and 3 are similar to the subject and require no adjustment. Sales 4 and 5 are larger than the subject and require upward adjustments. We made 5% upward adjustments to these sales, recognizing the tendency of larger properties to achieve lower unit prices.

**Shape and Topography**

This category accounts for the shape of the site influencing its overall utility and/or development potential, as well as the grade of the land.

All of the comparables are similar to the subject. No adjustments are necessary.

**Zoning**

This element of comparison accounts for government regulations that can affect the types and intensities of uses allowable on a site. Moreover, this category includes considerations such as allowable density or floor area ratio, structure height, setbacks, parking requirements, landscaping, and other development standards. The subject has a zoning designation of AR - Agricultural Residential.

All of the comparables are similar to the subject. No adjustments are necessary.

**Utility Availability**

As discussed, there is presently no electricity the site, and the cost of extending it to the property is indeterminate. We made 15% downward adjustments to all of the sales, which all had electricity to the site.

## Adjustments Summary

The sales are compared to the subject and adjusted to account for material differences that affect value. The following table summarizes the adjustments applied to each sale.

## Land Sales Adjustment Grid

| | Subject | Comparable 1 | Comparable 2 | Comparable 3 | Comparable 4 | Comparable 5 |
|---|---|---|---|---|---|---|
| Name | Vacant Acreage | Robina Road Site | Eakin Street Site | Webster Vacant Land | Culbreath Rd Farmland | Bushnell Land |
| Address | Wimbledon Avenue | 12189 Robina Road | Eakin Street | 12311 County Road 721 | Culbreath Rd. | 4352 SE. 14th Ter. |
| City | Brooksville | Brooksville | Brooksville | Webster | Brookesville | Bushnell |
| County | Hernando | Hernando | Hernando | Sumter | Hernando | Sumter |
| State | Florida | FL | FL | FL | FL | FL |
| Sale Date | | May-22 | Oct-21 | Aug-20 | Apr-20 | Jan-20 |
| Sale Status | | Closed | Closed | Closed | Closed | Closed |
| Sale Price | | $201,000 | $135,000 | $56,900 | $300,000 | $250,000 |
| Price Adjustment | | – | – | – | – | – |
| Description of Adjustment | | | | | | |
| Effective Sale Price | | $201,000 | $135,000 | $56,900 | $300,000 | $250,000 |
| Square Feet | 209,088 | 413,820 | 418,176 | 435,600 | 1,498,464 | 884,268 |
| Acres | 4.80 | 9.50 | 9.60 | 10.00 | 34.40 | 20.30 |
| Usable Acres | 4.80 | 9.50 | 9.60 | 10.00 | 23.20 | 19.49 |
| **Price per Usable Acre** | | **$21,158** | **$14,063** | **$5,690** | **$12,931** | **$12,830** |
| **Transactional Adjustments** | | | | | | |
| Property Rights | | Fee Simple | Fee Simple | Fee Simple | Fee Simple | Fee Simple |
| % Adjustment | | – | – | – | – | – |
| Financing Terms | | Cash to seller | Cash to seller | Cash to seller | Cash to seller | Cash to seller |
| % Adjustment | | – | – | – | – | – |
| Conditions of Sale | | Arm's-length | Arm's-length | Arm's-length | Arm's-length | Arm's-length |
| % Adjustment | | – | – | – | – | – |
| Expenditures Made Immediately After Purchase | | | | | | |
| $ Adjustment | | – | – | – | – | – |
| Market Conditions | 4/16/2023 | May-22 | Oct-21 | Aug-20 | Apr-20 | Jan-20 |
| Annual % Adjustment | 3% | 3% | 5% | 8% | 9% | 10% |
| **Cumulative Adjusted Price** | | **$21,793** | **$14,766** | **$6,145** | **$14,095** | **$14,113** |
| **Property Adjustments** | | | | | | |
| Location | | – | – | – | – | – |
| Access/Exposure | | -25% | -25% | -25% | -25% | -25% |
| Size | | – | – | – | 5% | 5% |
| Shape and Topography | | – | – | – | – | – |
| Zoning | | – | – | – | – | – |
| Utility Availability | | -15% | -15% | -15% | -15% | -15% |
| Net Property Adjustments ($) | | -$8,717 | -$5,906 | -$2,458 | -$4,933 | -$4,939 |
| Net Property Adjustments (%) | | -40% | -40% | -40% | -35% | -35% |
| **Final Adjusted Price** | | **$13,076** | **$8,859** | **$3,687** | **$9,162** | **$9,173** |

| | |
|---|---|
| **Range of Adjusted Prices** | **$3,687 - $13,076** |
| **Average** | **$8,791** |
| **Indicated Value** | **$9,000** |

## Land Value Conclusion

Prior to adjustments, the sales reflect a range of $5,690 - $21,158 per usable acre. After adjustment, the range is narrowed to $3,687 - $13,076 per usable acre, with an average of $8,791 per usable acre. The upper end of the range was Sale 1 at $13,076 per acre, which is considered above what could be achieved by the subject, and was given less weight. Sale 3 at $8,859 per acre is considered the best comparable, as it is contiguous to the subject, and in our opinion, an appropriate subject unit value would be similar. Secondary support is provided by Sales 4 and 5, respectively at $9,162 and $91175 per acre.

Based on the preceding analysis, the land value conclusion for the subject is presented as follows:

| Land Value Conclusion | |
|---|---|
| Indicated Value per Usable Acre | $9,000 |
| Subject Usable Acres | 4.80 |
| Indicated Value | $43,200 |
| Rounded | $43,000 |

## Reconciliation and Conclusion of Value

As discussed previously, only the sales comparison approach is used to develop an opinion of value for the subject. The cost and income approaches are not applicable, and are not used.

Based on the preceding valuation analysis and subject to the definitions, assumptions, and limiting conditions expressed in the report, the concluded value opinion follows:

**Value Conclusion**

| Value Type & Appraisal Premise | Interest Appraised | Date of Value | Value Conclusion |
|---|---|---|---|
| Market Value As Is | Fee Simple | April 16, 2023 | $43,000 |

**Extraordinary Assumptions and Hypothetical Conditions**

The value conclusions are subject to the following extraordinary assumptions. An extraordinary assumption is an assignment-specific assumption as of the effective date regarding uncertain information used in an analysis which, if found to be false, could alter the appraiser's opinions or conclusions.

1. A site survey was not available. If this information should later become available and materially differ from that presented in the report, this report would be subject to review and revision where applicable.

The value conclusions are based on the following hypothetical conditions. A hypothetical condition is a condition, directly related to a specific assignment, which is contrary to what is known by the appraiser to exist on the effective date of the assignment results, but is used for the purpose of analysis.

1. None.

The use of any extraordinary assumption or hypothetical condition may have affected the assignment results.

The value conclusion in this report consider the impact of COVID-19 on the subject property.

### Exposure Time

Exposure time is the length of time the subject property would have been exposed for sale in the market had it sold on the effective valuation date at the concluded market value. Based on the concluded market value stated previously, the probable exposure time is 9 months.

### Marketing Period

Marketing time is an estimate of the amount of time it might take to sell a property at the concluded market value immediately following the effective date of value. The subject's marketing period is estimated at 9 months.

# Certification

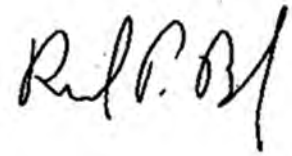
We certify that, to the best of our knowledge and belief:

1. The statements of fact contained in this report are true and correct.
2. The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are our personal, impartial, and unbiased professional analyses, opinions, and conclusions.
3. We have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved.
4. We have performed no services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding the agreement to perform this assignment.
5. We have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.
6. Our engagement in this assignment was not contingent upon developing or reporting predetermined results.
7. Our compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
8. Our analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice as well as applicable state appraisal regulations.
9. The reported analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the requirements of the Code of Professional Ethics and Standards of Professional Appraisal Practice of the Appraisal Institute.
10. The use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives.
11. Christopher D. Starkey, MAI, SGA has not made a personal inspection of the property that is the subject of this report. Richard P. Bishop has personally inspected the subject.
12. No one provided significant real property appraisal assistance to the persons signing this certification.
13. We have experience in appraising properties similar to the subject and are in compliance with the Competency Rule of USPAP.

14. As of the date of this report, Christopher D. Starkey, MAI, SGA has completed the continuing education program for Designated Members of the Appraisal Institute.



Christopher D. Starkey, MAI, SGA
Florida State-Certified General Real Estate Appraiser #RZ2886



Richard P. Bishop
Florida Certified General Real Estate Appraiser #RZ1911

# Assumptions and Limiting Conditions

This appraisal and any other work product related to this engagement are limited by the following standard assumptions, except as otherwise noted in the report:

1. The title is marketable and free and clear of all liens, encumbrances, encroachments, easements and restrictions. The property is under responsible ownership and competent management and is available for its highest and best use.
2. There are no existing judgments or pending or threatened litigation that could affect the value of the property.
3. There are no hidden or undisclosed conditions of the land or of the improvements that would render the property more or less valuable. Furthermore, there is no asbestos in the property.
4. The revenue stamps placed on any deed referenced herein to indicate the sale price are in correct relation to the actual dollar amount of the transaction.
5. The property is in compliance with all applicable building, environmental, zoning, and other federal, state and local laws, regulations and codes.
6. The information furnished by others is believed to be reliable, but no warranty is given for its accuracy.

This appraisal and any other work product related to this engagement are subject to the following limiting conditions, except as otherwise noted in the report:

1. An appraisal is inherently subjective and represents our opinion as to the value of the property appraised.
2. The conclusions stated in our appraisal apply only as of the effective date of the appraisal, and no representation is made as to the effect of subsequent events.
3. No changes in any federal, state or local laws, regulations or codes (including, without limitation, the Internal Revenue Code) are anticipated.
4. No environmental impact studies were either requested or made in conjunction with this appraisal, and we reserve the right to revise or rescind any of the value opinions based upon any subsequent environmental impact studies. If any environmental impact statement is required by law, the appraisal assumes that such statement will be favorable and will be approved by the appropriate regulatory bodies.
5. Unless otherwise agreed to in writing, we are not required to give testimony, respond to any subpoena or attend any court, governmental or other hearing with reference to the property without compensation relative to such additional employment.
6. We have made no survey of the property and assume no responsibility in connection with such matters. Any sketch or survey of the property included in this report is for illustrative purposes only and should not be considered to be scaled accurately for size. The appraisal

covers the property as described in this report, and the areas and dimensions set forth are assumed to be correct.

7. No opinion is expressed as to the value of subsurface oil, gas or mineral rights, if any, and we have assumed that the property is not subject to surface entry for the exploration or removal of such materials, unless otherwise noted in our appraisal.

8. We accept no responsibility for considerations requiring expertise in other fields. Such considerations include, but are not limited to, legal descriptions and other legal matters such as legal title, geologic considerations such as soils and seismic stability; and civil, mechanical, electrical, structural and other engineering and environmental matters. Such considerations may also include determinations of compliance with zoning and other federal, state, and local laws, regulations and codes.

9. The distribution of the total valuation in the report between land and improvements applies only under the reported highest and best use of the property. The allocations of value for land and improvements must not be used in conjunction with any other appraisal and are invalid if so used. The appraisal report shall be considered only in its entirety. No part of the appraisal report shall be utilized separately or out of context.

10. Neither all nor any part of the contents of this report (especially any conclusions as to value, the identity of the appraisers, or any reference to the Appraisal Institute) shall be disseminated through advertising media, public relations media, news media or any other means of communication (including without limitation prospectuses, private offering memoranda and other offering material provided to prospective investors) without the prior written consent of the persons signing the report.

11. Information, estimates and opinions contained in the report and obtained from third-party sources are assumed to be reliable and have not been independently verified.

12. Any income and expense estimates contained in the appraisal report are used only for the purpose of estimating value and do not constitute predictions of future operating results.

13. If the property is subject to one or more leases, any estimate of residual value contained in the appraisal may be particularly affected by significant changes in the condition of the economy, of the real estate industry, or of the appraised property at the time these leases expire or otherwise terminate.

14. Unless otherwise stated in the report, no consideration has been given to personal property located on the premises or to the cost of moving or relocating such personal property; only the real property has been considered.

15. The current purchasing power of the dollar is the basis for the values stated in the appraisal; we have assumed that no extreme fluctuations in economic cycles will occur.

16. The values found herein are subject to these and to any other assumptions or conditions set forth in the body of this report but which may have been omitted from this list of Assumptions and Limiting Conditions.

17. The analyses contained in the report necessarily incorporate numerous estimates and assumptions regarding property performance, general and local business and economic

conditions, the absence of material changes in the competitive environment and other matters. Some estimates or assumptions, however, inevitably will not materialize, and unanticipated events and circumstances may occur; therefore, actual results achieved during the period covered by our analysis will vary from our estimates, and the variations may be material.

18. The Americans with Disabilities Act (ADA) became effective January 26, 1992. We have not made a specific survey or analysis of the property to determine whether the physical aspects of the improvements meet the ADA accessibility guidelines. We claim no expertise in ADA issues, and render no opinion regarding compliance of the subject with ADA regulations. Inasmuch as compliance matches each owner's financial ability with the cost to cure the non-conforming physical characteristics of a property, a specific study of both the owner's financial ability and the cost to cure any deficiencies would be needed for the Department of Justice to determine compliance.

19. The appraisal report is prepared for the exclusive benefit of you, your subsidiaries and/or affiliates. It may not be used or relied upon by any other party. All parties who use or rely upon any information in the report without our written consent do so at their own risk.

20. No studies have been provided to us indicating the presence or absence of hazardous materials on the subject property or in the improvements, and our valuation is predicated upon the assumption that the subject property is free and clear of any environment hazards including, without limitation, hazardous wastes, toxic substances and mold. No representations or warranties are made regarding the environmental condition of the subject property. IRR - Orlando, Integra Realty Resources, Inc., and their respective officers, owners, managers, directors, agents, subcontractors or employees (the "Integra Parties"), shall not be responsible for any such environmental conditions that do exist or for any engineering or testing that might be required to discover whether such conditions exist. Because we are not experts in the field of environmental conditions, the appraisal report cannot be considered as an environmental assessment of the subject property.

21. The persons signing the report may have reviewed available flood maps and may have noted in the appraisal report whether the subject property is located in an identified Special Flood Hazard Area. However, we are not qualified to detect such areas and therefore do not guarantee such determinations. The presence of flood plain areas and/or wetlands may affect the value of the property, and the value conclusion is predicated on the assumption that wetlands are non-existent or minimal.

22. We are not a building or environmental inspector. The Integra Parties do not guarantee that the subject property is free of defects or environmental problems. Mold may be present in the subject property and a professional inspection is recommended.

23. The appraisal report and value conclusions for an appraisal assume the satisfactory completion of construction, repairs or alterations in a workmanlike manner.

24. IRR - Orlando is an independently owned and operated company. The parties hereto agree that Integra shall not be liable for any claim arising out of or relating to any appraisal report or any information or opinions contained therein as such appraisal report is the sole and exclusive responsibility of IRR - Orlando. In addition, it is expressly agreed that in any action

which may be brought against the Integra Parties arising out of, relating to, or in any way pertaining to the engagement letter, the appraisal reports or any related work product, the Integra Parties shall not be responsible or liable for any incidental or consequential damages or losses, unless the appraisal was fraudulent or prepared with intentional misconduct. It is further expressly agreed that the collective liability of the Integra Parties in any such action shall not exceed the fees paid for the preparation of the assignment (unless the appraisal was fraudulent or prepared with intentional misconduct). It is expressly agreed that the fees charged herein are in reliance upon the foregoing limitations of liability.

25. IRR - Orlando is an independently owned and operated company, which has prepared the appraisal for the specific intended use stated elsewhere in the report. The use of the appraisal report by anyone other than the Client is prohibited except as otherwise provided. Accordingly, the appraisal report is addressed to and shall be solely for the Client's use and benefit unless we provide our prior written consent. We expressly reserve the unrestricted right to withhold our consent to your disclosure of the appraisal report or any other work product related to the engagement (or any part thereof including, without limitation, conclusions of value and our identity), to any third parties. Stated again for clarification, unless our prior written consent is obtained, no third party may rely on the appraisal report (even if their reliance was foreseeable).

26. The conclusions of this report are estimates based on known current trends and reasonably foreseeable future occurrences. These estimates are based partly on property information, data obtained in public records, interviews, existing trends, buyer-seller decision criteria in the current market, and research conducted by third parties, and such data are not always completely reliable. The Integra Parties are not responsible for these and other future occurrences that could not have reasonably been foreseen on the effective date of this assignment. Furthermore, it is inevitable that some assumptions will not materialize and that unanticipated events may occur that will likely affect actual performance. While we are of the opinion that our findings are reasonable based on current market conditions, we do not represent that these estimates will actually be achieved, as they are subject to considerable risk and uncertainty. Moreover, we assume competent and effective management and marketing for the duration of the projected holding period of this property.

27. All prospective value opinions presented in this report are estimates and forecasts which are prospective in nature and are subject to considerable risk and uncertainty. In addition to the contingencies noted in the preceding paragraph, several events may occur that could substantially alter the outcome of our estimates such as, but not limited to changes in the economy, interest rates, and capitalization rates, behavior of consumers, investors and lenders, fire and other physical destruction, changes in title or conveyances of easements and deed restrictions, etc. It is assumed that conditions reasonably foreseeable at the present time are consistent or similar with the future.

28. The appraisal is also subject to the following:

## Extraordinary Assumptions and Hypothetical Conditions

The value conclusions are subject to the following extraordinary assumptions. An extraordinary assumption is an assignment-specific assumption as of the effective date regarding uncertain information used in an analysis which, if found to be false, could alter the appraiser's opinions or conclusions.

1. A site survey was not available. If this information should later become available and materially differ from that presented in the report, this report would be subject to review and revision where applicable.

The value conclusions are based on the following hypothetical conditions. A hypothetical condition is a condition, directly related to a specific assignment, which is contrary to what is known by the appraiser to exist on the effective date of the assignment results, but is used for the purpose of analysis.

1. None.

The use of any extraordinary assumption or hypothetical condition may have affected the assignment results.

# Addendum A

# Appraiser Qualifications

# Christopher D. Starkey, MAI, SGA

## Experience

Mr. Starkey is a Florida State-Certified General Appraiser and Senior Managing Director of Integra Realty Resources – Orlando, a full-service regional valuation and consulting firm located in Orlando, Florida. Mr. Starkey began his career in appraising with Integra in 2002 and has performed appraisals for buyers, sellers, financial institutions, and insurance companies, among others. During his time with Integra Mr. Starkey has specialized in investment grade income producing properties as well as various special use properties.

In 2013, Mr. Starkey was promoted to Senior Managing Director of the Orlando office and is responsible for day to day operations as well as managing the appraisal staff in the Orlando office.

Mr. Starkey has experience in appraising the following types of properties, among others:

CBD and Suburban Office Developments
Medical Office Developments
National expert in the valuation of Religious Facilities
Office Condominium Developments
Shopping Center Properties
Public and Private Golf Courses
Single and Multi-tenant Commercial Developments
Multi-family Properties, including low income housing
Industrial Properties
Mixed Use Developments
Full Service & Limited Service Hotels
Vacant Land (Commercial, Industrial, Residential & Agricultural)
Residential Subdivisions (Single Family Homes, Townhomes, Villas & Condominiums)

Mr. Starkey also has experience preparing market studies and feasibility analyses for proposed and existing properties.

## Professional Activities & Affiliations

Appraisal Institute, Member (MAI) Appraisal Institute, February 2009

## Licenses

Florida, State-Certified General Real Estate Appraiser, RZ2886, Expires November 2024
Alabama, Certified General Real Property Appraiser, G00999, Expires September 2023
North Carolina, Certified General Appraisal, A8198, Expires June 2023
Michigan, Certified General Appraiser, 1205075871, Expires July 2024
South Carolina, Certified General Appraiser, AB.7871 CG, Expires June 2024
Illinois, Certified General Real Estate Appraiser, 553.002743, Expires September 2023
Mississippi, State Certified General Appraiser, GA-1347, Expires January 2024
California, Certified General Real Estate Appraiser, 3007198, Expires January 2024
Louisiana, Certified General Appraiser, APR.G4563-CGA, Expires December 2024
Texas, Certified General Real Estate Appraiser, TX 1380893 G, Expires April 2023

**cstarkey@irr.com - 407.367.0159**

**Integra Realty Resources - Orlando**

326 North Magnolia Avenue
Orlando, FL 32801

T 407.843.3377
F 407.841.3823

irr.com

# Christopher D. Starkey, MAI, SGA

## Licenses (Cont'd)

Arizona, Certified General RE Appraiser, CGA-1004269, Expires September 2023
Ohio, Cert. General R.E. Appraiser, 2022005302, Expires September 2023
Georgia, Certified General Real Property Appraiser, 345457, Expires January 2024

## Education

Bachelor of Science – Florida State University, Tallahassee, FL
Major – Hospitality and Business Administration

Graduate of the Dale Carnegie - Effective Communications and Human Relations Course - Orlando, 2012

Appraisal Institute Courses: Mr. Starkey has completed numerous courses through the Appraisal Institute as well as other accredited professional education companies over the course of his career.

## Qualified Before Courts & Administrative Bodies

In addition to the previous experience noted, Mr. Starkey has also worked with attorneys throughout the State of Florida on various litigation matters and has been qualified as an expert witness in both Circuit and Federal Courts.

## Miscellaneous

Received the SGA Designation from the Society of Golf Appraisers in February of 2017

Served on the Florida State University Real Estate Trends Conference Planning Committee, 2012-2015

Member of the University of Central Florida Real Estate Council, 2012-present

East Florida Chapter Appraisal Institute Officer, 2019 Chapter President (Incoming)

IRR Hotels: Regional Practice Leader, Chair IRR Hotel Governance Committee

IRR Litigation Practice Group: Management Committee Member - Southeast

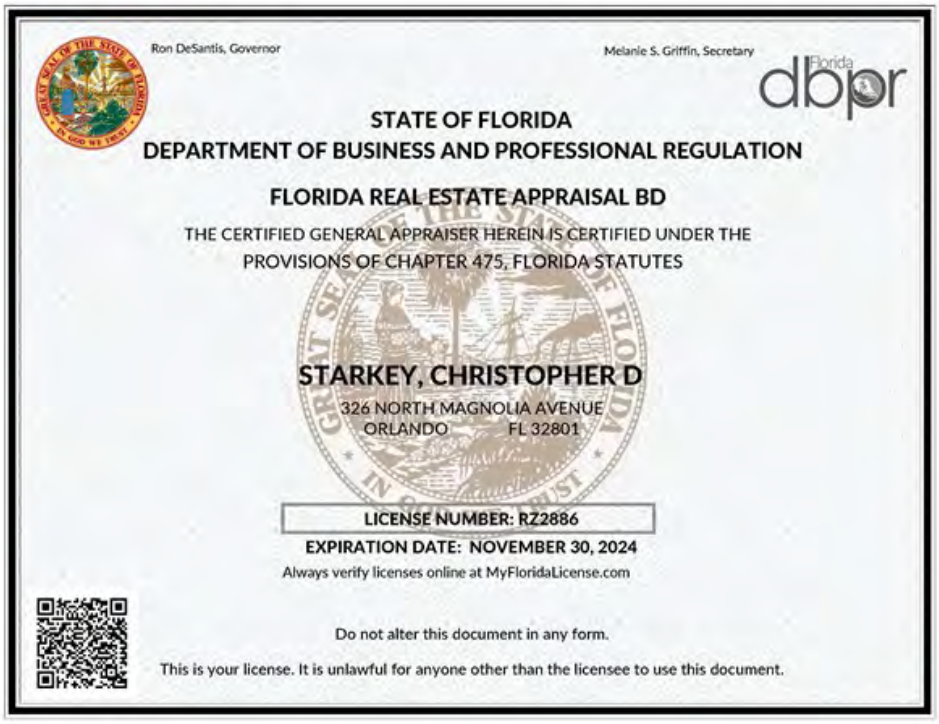
**cstarkey@irr.com - 407.367.0159**

**Integra Realty Resources - Orlando**

326 North Magnolia Avenue
Orlando, FL 32801

T 407.843.3377
F 407.841.3823

irr.com



Ron DeSantis, Governor

Melanie S. Griffin, Secretary

Florida dbpr

**STATE OF FLORIDA**
**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

**FLORIDA REAL ESTATE APPRAISAL BD**

THE CERTIFIED GENERAL APPRAISER HEREIN IS CERTIFIED UNDER THE
PROVISIONS OF CHAPTER 475, FLORIDA STATUTES

**STARKEY, CHRISTOPHER D**

326 NORTH MAGNOLIA AVENUE
ORLANDO FL 32801

**LICENSE NUMBER: RZ2886**

**EXPIRATION DATE: NOVEMBER 30, 2024**

Always verify licenses online at MyFloridaLicense.com

Do not alter this document in any form.

This is your license. It is unlawful for anyone other than the licensee to use this document.

# Richard P. Bishop

## Experience

Mr. Bishop is a Florida State-Certified General Appraiser with Integra Realty Resources - Orlando, a full-service regional valuation and consulting firm located in Orlando, Florida. Mr. Bishop is actively engaged in real estate valuation and consulting assignments since 1985. Bishop has performed appraisals for buyers, sellers, attorneys, financial institutions, and insurance companies.

Mr. Bishop has experience in appraising the following types of properties.

Vacant Land (Comm., Ind., Res.)
Mixed Use Developments
Proposed Developments
Hotels
Shopping Centers
Neighborhood Retail Centers
Residential Subdivisions (SFR & Townhome)
Apartment Complexes
Condominium Developments
Carwashes
Car dealerships
Restaurants
Medical Office Buildings
Warehouse Buildings

2000 – Present - Senior Analyst, Integra Realty Resources
1992 – 2000 - Associate Appraiser, Matonis MacDermott DeRango Sorich & Co.
1989 – 1992 - Associate Appraiser, Tuck & Associates
1985 – 1989 - Associate Appraiser, Irwin Tuck Connor & Young

B.A. Degree, Political Science 1984 University of Central Florida

## Licenses

Florida, State-Certified General RE Appraiser, RZ1911, Expires November 2024

## Education

Appraisal Institute Courses:
Real Estate Appraisal Principles
Standards of Professional Practice (Parts A & B)
Principles of Income Property Appraising
Case Studies in Real Estate Valuation
Narrative Report Writing
Hotel Valuation Seminar
Rates, Ratios, and Reasonableness Seminar

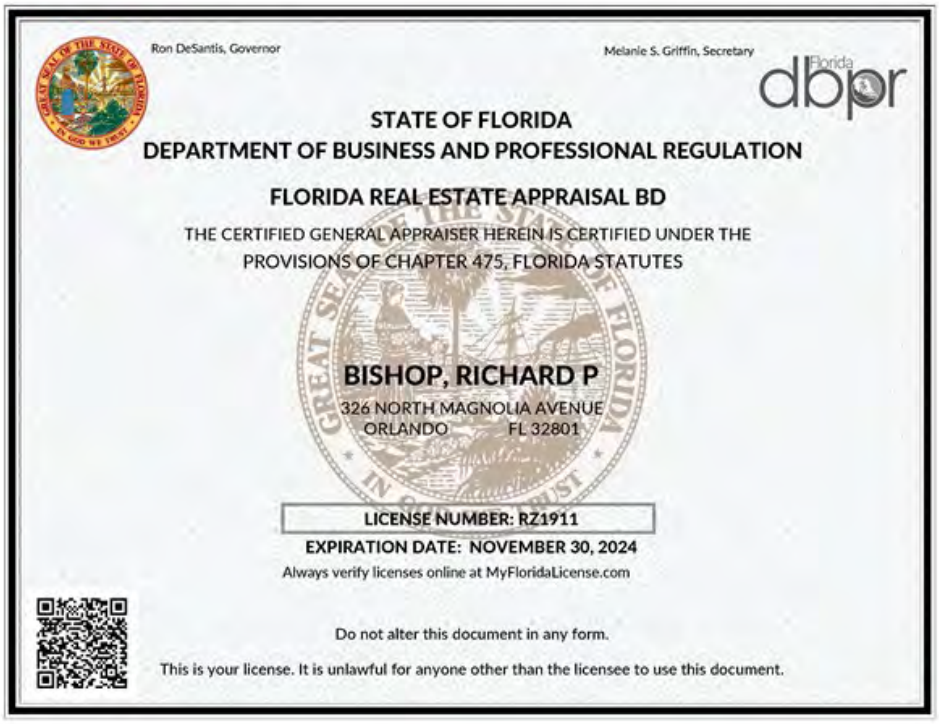
**rbishop@irr.com - 407.843.3377 x135**

**Integra Realty Resources - Orlando**

326 North Magnolia Avenue
Orlando, FL 32801

T 407.843.3377
F 407.841.3823

irr.com



Ron DeSantis, Governor

Melanie S. Griffin, Secretary

Florida dbpr

**STATE OF FLORIDA**
**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

**FLORIDA REAL ESTATE APPRAISAL BD**

THE CERTIFIED GENERAL APPRAISER HEREIN IS CERTIFIED UNDER THE
PROVISIONS OF CHAPTER 475, FLORIDA STATUTES

**BISHOP, RICHARD P**
326 NORTH MAGNOLIA AVENUE
ORLANDO FL 32801

**LICENSE NUMBER: RZ1911**
**EXPIRATION DATE: NOVEMBER 30, 2024**
Always verify licenses online at MyFloridaLicense.com

Do not alter this document in any form.

This is your license. It is unlawful for anyone other than the licensee to use this document.

# About IRR

Integra Realty Resources, Inc. (IRR) provides world-class commercial real estate valuation, counseling, and advisory services. Routinely ranked among leading property valuation and consulting firms, we are now the largest independent firm in our industry in the United States, with local offices coast to coast and in the Caribbean.

IRR offices are led by MAI-designated Senior Managing Directors, industry leaders who have over 25 years, on average, of commercial real estate experience in their local markets. This experience, coupled with our understanding of how national trends affect the local markets, empowers our clients with the unique knowledge, access, and historical perspective they need to make the most informed decisions.

Many of the nation's top financial institutions, developers, corporations, law firms, and government agencies rely on our professional real estate opinions to best understand the value, use, and feasibility of real estate in their market.

*Local Expertise...Nationally!*

**irr.com**

# Addendum B

# IRR Quality Assurance Survey

# IRR Quality Assurance Survey

## We welcome your feedback!

At IRR, providing a quality work product and delivering on time is what we strive to accomplish. Our local offices are determined to meet your expectations. Please reach out to your local office contact so they can resolve any issues.

## Integra Quality Control Team

Integra does have a Quality Control Team that responds to escalated concerns related to a specific assignment as well as general concerns that are unrelated to any specific assignment. We also enjoy hearing from you when we exceed expectations! You can communicate with this team by clicking on the link below. If you would like a follow up call, please provide your contact information and a member of this Quality Control Team will call contact you.

Link to the IRR Quality Assurance Survey: quality.irr.com

# Addendum C

# Property Information

John C. Emerson, CFA
HERNANDO COUNTY
PROPERTY APPRAISER
"To Serve and Assess With Fairness"

**Street Level photos may not be available if structure is not visible from road.**Save Our Homes Assessment Limitation and Exemptions/Classifications Will Be Removed Effective January 1, .

2022 Final Tax Roll

Parcel Key: 01381169 Parcel #: R06 222 18 2580 0000 0111

## Owner Information

Owner Name: SHRINE OF FATIMA & ST CAJETAN
Mailing Address: 10360 ATLANTA AVE WEEKI WACHEE FL 34614-3022

## Property & Assessment Values

| | | | |
|---|---|---|---|
| Building: | NaN | Assessed: | NaN |
| Features: | NaN | Exempt: | NaN |
| Land: | NaN | Capped: | NaN |
| AG Land: | NaN | Excl Cap: | NaN |
| Market: | NaN | Taxable: | NaN |




## Property Information

Site Address: WIMBLETON AVE
Description: HI-WAY FARMS SUB FIRST ADD W1/2 OF LOT 11
DOR Code: (00) VACANT RESIDENTIAL
Levy Code: CWES Sec/Tnshp/Rng: 06-22-18
Subdivision: HI-WAY FARMS SUB FIRST ADD
Neighborhood: HI WAY FARMS SUBS 2570 & 2580(2570)

## Tax Information

| | |
|---|---|
| AdValorem: | $746.86 |
| NONAdValorem: | $103.29 |
| Total For 2022: | $850.15 |
| Total For 2021: | $737.14 |
| Total For 2020: | $665.02 |
| Total For 2019: | $608.03 |

Real Time Tax Info Pay Taxes On-line

CE Assmts/Liens Comm Fire Assmts

## Land Breakdown

| Land Use | Units | Value |
|---|---|---|
| ACREAGE | 4.80 ACRES | 56,160 |

## Sales Breakdown

| Sale Date | Book/Page | Deed Type | Vacant/ Improved | Qualification | Sale Price | Grantee |
|---|---|---|---|---|---|---|

No Matching Records Found or the Information is Exempt per Florida Statute(s).

## Building Characteristics

| Bldg # | Description | Year Built | Area (Base/Aux) | Bed/Bath | Value |
|---|---|---|---|---|---|

No Matching Records Found or the Information is Exempt per Florida Statute(s).

## Extra Features

| Bldg# | Description | Actual Year | Dimensions | Current Value |
|---|---|---|---|---|

No Matching Records Found or the Information is Exempt per Florida Statute(s).

## Addresses

## Businesses

| Name | TPP PIN | TPP Key | Date Filed | Date Audit | Levy Code | NAICS | Ent Zone | Curr Val | Last Yr Val | 2 Yrs Ago |
|---|---|---|---|---|---|---|---|---|---|---|

No Matching Records Found or the Information is Exempt per Florida Statute(s).

## Mobile Homes

| Name | PIN | Key | Date Filed | Date Audit | Levy Code | NAICS | Ent Zone | Current Value | Last Year Value | 2 Years Ago |
|---|---|---|---|---|---|---|---|---|---|---|

No Matching Records Found or the Information is Exempt per Florida Statute(s).


John C. Emerson, CFA
HERNANDO COUNTY
PROPERTY APPRAISER
"To Serve and Assess With Fairness"

**SALLY L. DANIEL, CFC**
HERNANDO COUNTY TAX COLLECTOR **352-754-4180**

**2022 Delinquent Real Estate**
**NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS**

| ALTERNATE KEY NUMBER | ESCROW CODE | MILLAGE CODE | |
|---|---|---|---|
| 1381169 | | CWES | WWW.HERNANDOTAX.US |

SHRINE OF FATIMA & ST CAJETAN
INC
10360 ATLANTA AVE
WEEKI WACHEE, FL 34614-3022

**R06-222-18-2580-0000-0111**
WIMBLETON AVE

HI-WAY FARMS SUB FIRST ADD
W1/2 OF LOT 11

**PAY DELINQUENT TAXES BY MONEY ORDER, CASHIER'S CHECK, CASH, OR CREDIT CARD.**

****All ownership changes must re-file for exemptions**

**AD VALOREM TAXES**

| TAXING AUTHORITY | TELEPHONE | MILLAGE | ASSESSED VALUE | EXEMPTION | TAXABLE VALUE | TAXES LEVIED |
|---|---|---|---|---|---|---|
| BCC GENERAL FUND | 352-754-4413 | 6.9912 | 41,527 | 0 | 41,527 | 290.32 |
| BCC TRANSPORTATION TRUST | 352-754-4413 | 0.8091 | 41,527 | 0 | 41,527 | 33.60 |
| BCC COUNTY HEALTH | 352-754-4413 | 0.1102 | 41,527 | 0 | 41,527 | 4.58 |
| HERNANDO COUNTY SCHOOL BOARD | 352-797-7004 | 3.2770 | 56,160 | 0 | 56,160 | 184.04 |
| BPI DISCRETIONARY | 352-797-7004 | 0.7480 | 56,160 | 0 | 56,160 | 42.01 |
| BPI CAPITAL OUTLAY | 352-797-7004 | 1.5000 | 56,160 | 0 | 56,160 | 84.24 |
| BPI OPERATIONAL VOTED | 352-797-7004 | 1.0000 | 56,160 | 0 | 56,160 | 56.16 |
| EMERGENCY MEDICAL SVCS MSTU | 352-754-4413 | 0.9100 | 41,527 | 0 | 41,527 | 37.79 |
| STORMWATER MANAGEMENT MSTU | 352-754-4413 | 0.1139 | 41,527 | 0 | 41,527 | 4.73 |
| SWFWMD COUNTY WIDE | 352-796-7211 | 0.2260 | 41,527 | 0 | 41,527 | 9.39 |
| TOTAL MILLAGE | | 15.6854 | | | AD VALOREM TAXES | $746.86 |

**NON-AD VALOREM ASSESSMENTS**

| LEVYING AUTHORITY | TELEPHONE | AMOUNT |
|---|---|---|
| 36 H.C. FIRE/RESCUE DISTRICT | 352-754-4413 | 103.29 |
| **ALL TAXES BECOME DELINQUENT APRIL 1st | NON-AD VALOREM ASSESSMENTS | $103.29 |

| COMBINED TAXES AND ASSESSMENTS | $850.15 | See reverse side for important information. |
|---|---|---|

| If Received By | Apr 27, 2023 | May 30, 2023 | | | |
|---|---|---|---|---|---|
| Please Pay | $875.65 | $901.65 | | | |

RETAIN THIS PORTION FOR YOUR RECORDS.
**WALK-IN CUSTOMERS, PLEASE BRING FOR RECEIPT.**

**SALLY L. DANIEL, CFC**
HERNANDO COUNTY TAX COLLECTOR **352-754-4180**

**2022 Delinquent Real Estate**
**NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS**

| ALTERNATE KEY NUMBER | ESCROW CODE | MILLAGE CODE | |
|---|---|---|---|
| 1381169 | | CWES | WWW.HERNANDOTAX.US |

SHRINE OF FATIMA & ST CAJETAN
INC
10360 ATLANTA AVE
WEEKI WACHEE, FL 34614-3022

**R06-222-18-2580-0000-0111**
WIMBLETON AVE

HI-WAY FARMS SUB FIRST ADD
W1/2 OF LOT 11

RETURN WITH PAYMENT.

**PAY DELINQUENT TAXES BY MONEY ORDER, CASHIER'S CHECK, CASH, OR CREDIT CARD.**
**Pay in U.S. funds to Sally L. Daniel, Hernando County Tax Collector, 20 N. Main St. Room 112 Brooksville, FL 34601-2892**



| If Received By | Apr 27, 2023 | May 30, 2023 | | | |
|---|---|---|---|---|---|
| Please Pay | $875.65 | $901.65 | | | |



DO NOT WRITE ON BOTTOM PORTION

1 01381169 2022 9

# Addendum D

# Comparable Data

# Land Sale Profile

# Sale No. 1

## Location & Property Identification

| | |
|---|---|
| Property Name: | Robina Road Site |
| Sub-Property Type: | Specialty, Undeveloped Agricultural |
| Address: | 12189 Robina Road |
| City/State/Zip: | Brooksville, FL 34607 |
| County: | Hernando |
| Market Orientation: | Suburban |
| Property Location: | W/S of Robina Road, north of Pheasant Avenue |
| IRR Event ID: | 3000658 |




## Sale Information

| | |
|---|---|
| Sale Price: | $201,000 |
| Effective Sale Price: | $201,000 |
| Sale Date: | 05/26/2022 |
| Sale Status: | Closed |
| $/Acre(Gross): | $21,158 |
| $/Land SF(Gross): | $0.49 |
| $/Acre(Usable): | $21,158 |
| $/Land SF(Usable): | $0.49 |
| Grantor/Seller: | Charles and Kathleen McDonald |
| Grantee/Buyer: | Edward D. Tschantre |
| Property Rights: | Fee Simple |
| Financing: | Cash to seller |
| Conditions of Sale: | Arm's-length |
| Document Type: | Deed |
| Recording No.: | 4178/1392 |
| Verification Type: | Secondary Verification |
| Secondary Verific. Source: | Assessor, Deed |

## Improvement and Site Data

| | |
|---|---|
| Legal/Tax/Parcel ID: | 1385520 |
| Acres(Usable/Gross): | 9.50/9.50 |
| Land-SF(Usable/Gross): | 413,820/413,820 |
| Usable/Gross Ratio: | 1.00 |
| Shape: | Square |
| Topography: | Level |
| Corner Lot: | No |
| Frontage Type: | 2 way, 1 lane each way |
| Traffic Flow: | Low |
| AccessibilityRating: | Average |
| Visibility Rating: | Average |
| Zoning Code: | AG |
| Zoning Desc.: | Agriculture |
| Utilities Desc.: | Electric, well, septic |
| Source of Land Info.: | Public Records |

## Comments

This is the sale of a 9.5 acre agricultural/residential site located on the west side of Robina Road, north of Pheasant Avenue, in unincorporated Hernando County, Florida, near the City of Brooksville. The property is square shaped, and has access on Robina Road, an unpaved, but well-maintained road. The site is level, and 100% usable. The zoning is AG, Agriculture, which allows one dwelling unit per ten acres. The property sold in May, 2022, for $201,000, or about $21,158 per acre.

# Land Sale Profile

# Sale No. 2

## Location & Property Identification

| | |
|---|---|
| Property Name: | Eakin Street Site |
| Sub-Property Type: | Specialty, Undeveloped Agricultural |
| Address: | Eakin Street |
| City/State/Zip: | Brooksville, FL 34614 |
| County: | Hernando |
| Market Orientation: | Suburban |
| Property Location: | W/S of Eakin Street, north of Atlanta Avenue |
| IRR Event ID: | 3000617 |




## Sale Information

| | |
|---|---|
| Sale Price: | $135,000 |
| Effective Sale Price: | $135,000 |
| Sale Date: | 10/04/2021 |
| Sale Status: | Closed |
| $/Acre(Gross): | $14,063 |
| $/Land SF(Gross): | $0.32 |
| $/Acre(Usable): | $14,063 |
| $/Land SF(Usable): | $0.32 |
| Grantor/Seller: | Robin A DeLardi |
| Grantee/Buyer: | John Sievers, et al |
| Property Rights: | Fee Simple |
| Financing: | Cash to seller |
| Conditions of Sale: | Arm's-length |
| Document Type: | Deed |
| Recording No.: | 4066/503 |
| Verification Type: | Secondary Verification |
| Secondary Verific. Source: | Assessor, Deed |

## Improvement and Site Data

| | |
|---|---|
| Legal/Tax/Parcel ID: | 00104069 |
| Acres(Usable/Gross): | 9.60/9.60 |
| Land-SF(Usable/Gross): | 418,176/418,176 |
| Usable/Gross Ratio: | 1.00 |
| Shape: | Rectangular |
| Topography: | Level |
| Corner Lot: | No |
| Frontage Type: | 2 way, 1 lane each way |
| Traffic Control at Entry: | None |
| Traffic Flow: | Low |
| AccessibilityRating: | Average |
| Visibility Rating: | Average |
| Zoning Code: | AR |
| Zoning Desc.: | Agriculture Residential |
| Utilities Desc.: | Electric, well, septic |
| Source of Land Info.: | Public Records |

## Comments

This is the sale of a 9.6 acre agricultural/residential site located on the west side of Eakin Street, north of Atlanta Avenue, in unincorporated Hernando County, Florida, near the City of Brooksville. The property is rectangular shaped, and has paved access on Eakin Street. The site is level, and 100% usable. The zoning is AR, which allows one dwelling unit per ten acres. The property sold in October, 2021, for $135,000, or about $14,063 per acre.

# Land Sale Profile

# Sale No. 3

## Location & Property Identification

| | |
|---|---|
| Property Name: | Webster Vacant Land |
| Sub-Property Type: | Residential |
| Address: | 12311 County Road 721 |
| City/State/Zip: | Webster, FL 33597 |
| County: | Sumter |
| Market Orientation: | Rural |
| IRR Event ID: | 2504733 |



Source of Land Info.: Public Records

## Sale Information

| | |
|---|---|
| Sale Price: | $56,900 |
| Effective Sale Price: | $56,900 |
| Sale Date: | 08/24/2020 |
| Sale Status: | Closed |
| $/Acre(Gross): | $5,690 |
| $/Land SF(Gross): | $0.13 |
| $/Acre(Usable): | $5,690 |
| $/Land SF(Usable): | $0.13 |
| Grantor/Seller: | Austin Alexander Duell |
| Grantee/Buyer: | Donald R. Brown |
| Property Rights: | Fee Simple |
| Financing: | Cash to seller |
| Document Type: | Warranty Deed |
| Recording No.: | 202060037094 |
| Verification Type: | Secondary Verification |
| Secondary Verific. Source: | Deed |

## Improvement and Site Data

| | |
|---|---|
| Legal/Tax/Parcel ID: | T17-040 |
| Acres(Usable/Gross): | 10.00/10.00 |
| Land-SF(Usable/Gross): | 435,600/435,600 |
| Usable/Gross Ratio: | 1.00 |
| Shape: | Rectangular |
| Zoning Code: | RR5C |
| Zoning Desc.: | Low Density Rural Residential Conventional Housing |

## Comments

This is a sale of vacant land located on the east side of County Road 721, North of State Road 50, in Webster, Sumter County, Florida. The land totals 10 acres, all of which are usable uplands. The property is zoned RR5C, Low Density Rural Residential with Conventional Housing, with a future land use of Agriculture, both giving a density of one DU per 10 acres. The sale took place in August 2020 for $56,900 or $5,690 per gross acre.

# Land Sale Profile

# Sale No. 4

## Location & Property Identification

| | |
|---|---|
| Property Name: | Culbreath Rd Farmland |
| Sub-Property Type: | Commercial, Other |
| Address: | Culbreath Rd. |
| City/State/Zip: | Brookesville, FL 34602 |
| County: | Hernando |
| Market Orientation: | Suburban |
| Property Location: | E/S Culbreath Rd |
| IRR Event ID: | 2681289 |




## Sale Information

| | |
|---|---|
| Sale Price: | $300,000 |
| Effective Sale Price: | $300,000 |
| Sale Date: | 04/28/2020 |
| Listing Price: | $339,000 |
| Listing Date: | 05/15/2019 |
| Sale Status: | Closed |
| $/Acre(Gross): | $8,721 |
| $/Land SF(Gross): | $0.20 |
| $/Acre(Usable): | $12,931 |
| $/Land SF(Usable): | $0.30 |
| Grantor/Seller: | James and Julie Gilmour |
| Grantee/Buyer: | Leary and Mary Warfel |
| Assets Sold: | Real estate only |
| Property Rights: | Fee Simple |
| % of Interest Conveyed: | 100.00 |
| Financing: | Seller financing |
| Document Type: | Warranty Deed |
| Verified By: | Bruce D. Throdahl |
| Verification Date: | 07/20/2021 |
| Confirmation Source: | Leary and Mary Warfel |
| Verification Type: | Confirmed-Buyer & Seller |

## Occupancy

| | |
|---|---|
| Occupancy at Time of Sale: | 100.00% |

## Improvement and Site Data

| | |
|---|---|
| MSA: | Tampa-St.Petersburg-Clearwater |
| Legal/Tax/Parcel ID: | R24 423 19 0000 0010 0030 |
| Acres(Usable/Gross): | 23.20/34.40 |
| Land-SF(Usable/Gross): | 1,010,592/1,498,464 |
| Usable/Gross Ratio: | 0.67 |
| Shape: | Irregular |
| Topography: | Level |
| Vegetation: | Trees and grasses |
| Corner Lot: | No |
| Zoning Code: | AG |
| Zoning Desc.: | Agricultural |
| Environmental Issues: | No |
| Utilities Desc.: | All assumed available |
| Source of Land Info.: | Public Records |

## Comments

This agricultural land last sold in April of 2020 for $300,000. The buyer is planning to continue using the land for agricultural purposes. The site consists of partially cleared grazing land and 11.20 acres of wetlands.

This property is on a 34.4-acres plot of land and has no buildings or other structures located on it. It has been fairly maintained and has a good amount of trees and grass. The site is on the east side of Culbreath Road in Brookesville, Hernando county, Florida.

# Land Sale Profile

# Sale No. 5

## Location & Property Identification

| | |
|---|---|
| Property Name: | Bushnell Land |
| Sub-Property Type: | Specialty, Undeveloped Agricultural |
| Address: | 4352 SE. 14th Ter. |
| City/State/Zip: | Bushnell, FL 33513 |
| County: | Sumter |
| Market Orientation: | Rural |
| IRR Event ID: | 2504756 |



| | |
|---|---|
| Year Built: | 1996 |
| No. of Buildings/Stories: | 2/2 |
| Shape: | Square |
| Zoning Code: | A10C |
| Zoning Desc.: | General Agricultural with Conventional Housing |
| Source of Land Info.: | Public Records |

## Sale Information

| | |
|---|---|
| Sale Price: | $250,000 |
| Effective Sale Price: | $250,000 |
| Sale Date: | 01/06/2020 |
| Sale Status: | Closed |
| $/SF GBA: | $207.64 |
| $/Acre(Gross): | $12,315 |
| $/Land SF(Gross): | $0.28 |
| $/Acre(Usable): | $12,830 |
| $/Land SF(Usable): | $0.29 |
| Grantor/Seller: | Lawrence E. Brown and Bertha Agnes Brown |
| Grantee/Buyer: | Derrick W. Hicks and Karen M. Hicks |
| Property Rights: | Fee Simple |
| Financing: | Cash to seller |
| Document Type: | Warranty Deed |
| Recording No.: | 202060000718 |
| Verification Type: | Secondary Verification |
| Secondary Verific. Source: | Deed |

## Comments

This is a sale of a tract of land located north of Southeast 14th Terrace, east of Interstate 75, in Bushnell, Sumter County, Florida. The property totals 20.30 acres, 19.5 (96%) of which is usable. Improvements on the property consist of a 1,204 square foot single family home built in 1996 and a two story barn. The property is zoned A10C, General Agricultural with Conventional Housing, with a future land use of Agriculture, both giving a density of 1 DU per 10 acres. The property is subject to an easement for ingress, egress and utilities. The sale took place in January 2020 for $250,000 or $12,315 per gross acre.

## Improvement and Site Data

| | |
|---|---|
| Legal/Tax/Parcel ID: | N02-025, N02-053 |
| GBA-SF: | 1,204 |
| Acres(Usable/Gross): | 19.49/20.30 |
| Land-SF(Usable/Gross): | 848,810/884,268 |
| Usable/Gross Ratio: | 0.96 |

# Addendum E

# Engagement Letter

| PO DATE |
|---|
| 04/05/2023 |

# SCHOOL BOARD OF HERNANDO COUNTY

Purchasing Department
8050 Mobley Road, Brooksville, FL 34601
Tel: 352-797-7060

| PURCHASE ORDER NUMBER |
|---|
| 2042300225 |

VENDOR KEY : INTEGRA 000
SHIP DATE : 04/05/2023
FISCAL YEAR : 2022-2023
ORIGINAL REQ # : 0000015592

VENDOR:
FLORIDA PROPERTY ADVISORS, LLC
INTEGRA REALTY RESOURCES
PO BOX 746349
ATLANTA, GA 30374-6349

SHIP TO:
HCSB - FACILITIES DEPT
8016 MOBLEY ROAD
BROOKSVILLE, FL 34601

ATTN: TIFFANY PARNELL

PURCHASEORDERS@HCSB.K12.FL.US

| QUANTITY | UNIT | DESCRIPTION OF ITEMS OR MATERIALS | UNIT PRICE | AMOUNT |
|---|---|---|---|---|
| 1 | EACH | SERVICES FOR APPRAISAL FOR 4.8 ACRE SITE NEAR WEEKI WACHEE HIGH SCHOOL.<br>******FACILITIES*******<br>ANY QUESTIONS REGARDING THIS<br>ORDER CONTACT: TIFFANY PARNELL<br>AT 352-797-7054 EXT 408<br>PARNELL_T@HCSB.K12.FL.US<br>**********<br><br>**ACCOUNT SUMMARY (FOR INTERNAL USE)**<br>**ACCOUNT NUMBER** **ACCOUNT AMOUNT**<br>3960E7400 6700 0391 M2230 00000 00000 2,650.00<br><br>Vendor's proposed Purchase Order terms rejected to the extent inconsistent with School Board's purchasing instructions. Purchase subject to terms of School Board Standard Addendum. http://www.hernandoschools.org/departments/purchasing/vendor-information.<br>**********<br>PLEASE REGISTER WITH<br>PUBLICPURCHASE.COM TO RECEIVE<br>NOTIFICATION OF ANY UPCOMING<br>HERNANDO COUNTY SCHOOLS' BID<br>OPPORTUNITIES.<br>WWW.PUBLICPURCHASE.COM<br>REGISTRATION IS FREE | 2650.00000 | 2,650.00 |

CONTINUED ON NEXT PAGE

Sales Tax Exemption: 85-8012621945C-9 / Expiration: October 31, 2027
CONTACT ACCOUNTS PAYABLE FOR ALL PAYMENT QUESTIONS (352) 797-7011
SEE PURCHASE ORDER TERMS & CONDITIONS

| | |
|---|---|
| ***PAGE TOTAL*** | 2,650.00 |
| ***TOTAL*** | 2,650.00 |

| PO DATE |
| --- |
| 04/05/2023 |

# SCHOOL BOARD OF HERNANDO COUNTY

Purchasing Department
8050 Mobley Road, Brooksville, FL 34601
Tel: 352-797-7060

| PURCHASE ORDER NUMBER |
| --- |
| 2042300225 |

VENDOR KEY : INTEGRA 000
SHIP DATE : 04/05/2023
FISCAL YEAR : 2022-2023
ORIGINAL REQ # : 0000015592

VENDOR:
FLORIDA PROPERTY ADVISORS, LLC
INTEGRA REALTY RESOURCES
PO BOX 746349
ATLANTA, GA 30374-6349

SHIP TO:
HCSB - FACILITIES DEPT
8016 MOBLEY ROAD
BROOKSVILLE, FL 34601

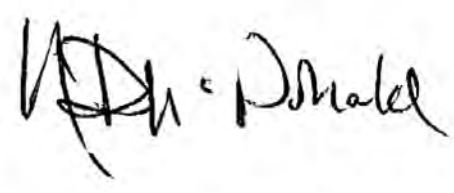
ATTN: TIFFANY PARNELL

PURCHASEORDERS@HCSB.K12.FL.US

| QUANTITY | UNIT | DESCRIPTION OF ITEMS OR MATERIALS | UNIT PRICE | AMOUNT |
| --- | --- | --- | --- | --- |
| | | ********** | | |
| | | | PAGE TOTAL | 0.00 |
| | | | TOTAL | 2,650.00 |

Sales Tax Exemption: 85-8012621945C-9 / Expiration: October 31, 2027
CONTACT ACCOUNTS PAYABLE FOR ALL PAYMENT QUESTIONS (352) 797-7011
SEE PURCHASE ORDER TERMS & CONDITIONS

PURCHASE APPROVED BY:



Complete Section A **or** B; **and** C

**MUST BE COMPLETED IN FULL FOR PLACEMENT CONSIDERATION.**
(For Donations, use Section B)

**A. Item Currently Budgeted -**

Account Name

Account Number

| Fund | Function | Object | Cost Center | Project | Sub Project |
|---|---|---|---|---|---|
| 3960E | 7400 | 6600 | 9009 | M2060 | |

| Original Approved Budget | + - | Budget Amendments | - | Expenditures / Encumbrances To Date | = | Current Available Budget | - | Present Request | = | Remaining Balance Available |
|---|---|---|---|---|---|---|---|---|---|---|
| $ 95,000.00 | | $ 0.00 | | $ 0.00 | | $ 95,000.00 | | $ 95,000.00 | | $ 0.00 |

Account Name

Account Number

| Fund | Function | Object | Cost Center | Project | Sub Project |
|---|---|---|---|---|---|
| | | | | | |

| Original Approved Budget | + - | Budget Amendments | - | Expenditures / Encumbrances To Date | = | Current Available Budget | - | Present Request | = | Remaining Balance Available |
|---|---|---|---|---|---|---|---|---|---|---|
| $ | | $ | | $ | | $ | | $ | | $ |

**B. Item Currently Not Budgeted -****

Funding Source

Account Name

Account Number

| Fund | Function | Object | Cost Center | Project | Sub Project |
|---|---|---|---|---|---|
| | | | | | |

Amount $

Funding Source

Account Name

Account Number

| Fund | Function | Object | Cost Center | Project | Sub Project |
|---|---|---|---|---|---|
| | | | | | |

Amount $

**C. History**

Check one:
**Prior Year Budget:** ○
**New for Current Year:** ⊗

Prior Year Approved Budget:

Prior Year Actual Spent:

**** WHEN ITEM NOT CURRENTLY BUDGETED IS APPROVED BY THE SCHOOL BOARD, THIS WILL SERVE AS THE BUDGET AMENDMENT****

# Hernando School District

## School Board Regular Meeting

**Agenda Item #** 15. 24-1638 9/5/2023

**Title and Board Action Requested**

Approve renewal of RFQ No. 9009-3100-2102, Continuing Architectural Services, to Furr, Wegman & Banks Architects, P.A., Wannemacher Jensen Architects, Inc., Harvard Jolly, Inc., Zyscovich, Inc. and Long & Associates, Architects/Engineers, Inc., for Continuing Architectural Services, and Authorize the Purchase of Services for an Estimated Annual Amount Not to Exceed $500,000.00.

**Executive Summary**

The Director of Facilities & Construction, on behalf of the Superintendent of Schools, hereby requests the Board approve renewal of RFQ No. 9009-3100-2102, Continuing Architectural Services, to Furr, Wegman & Banks Architects, P.A., Wannemacher Jensen Architects, Inc., Harvard Jolly, Inc., Zyscovich, Inc. and Long & Associates, Architects/Engineers, Inc., for Continuing Architectural Services, and Authorize the Purchase of Services for an Estimated Annual Amount Not to Exceed $500,000.00.

**My Contact**

Brian Ragan
Director of Facilities & Construction
ragan_b@hcsb.k12.fl.us
(352) 797-7050

**2018-23 Strategic Focus Area**

Pillar 3: Facility Operations

**Financial Impact**

See attached budget sheet.

If expenditure is not currently budgeted, this will serve as the budget amendment when Board approved. If the agenda item includes the purchase of goods or services, the funds requested are an anticipated amount and may fluctuate depending on such factors as current market conditions, product availability, additional funding sources, and the needs of the District. Should the actual cost exceed the anticipated amount, the Board approves the additional cost, after review by the superintendent, but not in excess of the funds available in the site's approved annual budget.




# REQUEST FOR QUALIFICATIONS
# No. 9009-3100-2102
# For Continuing Architectural Services

Hernando County School District
Brooksville, Florida

**REQUEST FOR QUALIFICATIONS**
**FOR**
**CONTINUING ARCHITECTURAL SERVICES**

**TABLE OF CONTENTS**


**ANNOUNCEMENT**

**I. GENERAL INFORMATION**

- **A. Description**
- **B. Minimum Qualifications**
- **C. Scope of Services**
- **D. Selection Process**

**II. SUBMITTAL REQUIREMENTS**

- **A. Submittal Information**
- **B. Schedule for RFQ Process**
- **C. General Information**
- **D. Documents**

**III. EVALUATION CRITERIA**

- **A. Firm Qualifications and Capabilities**
- **B. Staff Qualifications**
- **C. Prior Experience and Performance**
- **D. Project Approach**
- **E. Work Location**

**APPENDICES**

**Appendix A: Submittal Evaluation Form (to be completed by Jury Panel)**
**Appendix B: Sample Architect-Engineer Continuing Services Agreement (AIA B101-2017)**
**Sample HCSD Standard Addendum to Agreements**

**ANNOUNCEMENT**

**REQUEST FOR QUALIFICATIONS FOR**
**Continuing Architectural Services**
**Hernando County School Board**

**RFQ 9009-3100-2102**

The Hernando County School Board ("HCSB"), Brooksville, Florida, invites qualified firms to submit a letter of interest and supporting documentation relating to professional CONTINUING ARCHITECTURAL SERVICES for miscellaneous projects to be awarded on an ongoing basis. Awarded firms will execute an AIA Standard Form of Agreement Between Owner and Architect (AIA B101-17) for continuing services. Projects assigned under this Agreement will be limited to those with an estimated construction cost which does not exceed $4 million and for consulting services for which the fee does not exceed $500,000.

Submittals must be received before **2:00 PM on Monday, July 26, 2021** at the Facilities & Construction Department, Hernando County School Board, 8016 Mobley Road, Brooksville, Florida 34601 (352-797-7050). **Late submittals will not be considered.** It is the responsibility of the Respondent to allow sufficient time for submittals to transit through the US Postal Service and the HCSB distribution system to guarantee delivery prior to the deadline

Submittal Requirements and information related to this RFQ are available on the Public Purchase website, including the Sample Architect-Engineer Agreement for Continuing Services and the associated Terms and Conditions. Interested respondents are **required** to register, free of charge, by visiting: www.publicpurchase.com.

**REQUEST FOR QUALIFICATIONS**
**CONTINUING ARCHITECTURAL SERVICES**
**HERNANDO COUNTY SCHOOL DISTRICT**

## I. GENERAL INFORMATION

### A. DESCRIPTION

1. Hernando County School Board (HCSB) seeks qualifications from Professional Consultants having a certificate of registration under Florida Statute Chapter 481 as a licensed Architectural firm to provide design services for districtwide projects.

2. Existing continuing service agreements shall be terminated upon approval of new agreements pursuant to this solicitation. Firms currently under contract must reapply to be considered for these services.

3. Submittals will be evaluated by a Jury Panel and judged according to the criteria described herein. Qualified Firms will be awarded an Architect-Engineer Continuing Service Agreement. The initial term of the Agreement will be two (2) years with the option for one (1) renewal for a two (2) year period, contingent upon mutual agreement.

4. Individual projects will be awarded on an as-needed basis and executed under the AIA Standard Form of Agreement Between Owner and Architect (AIA B101-2017) and the associated Terms and Conditions, sample forms included in Appendix B.

5. Selected firms will provide Architectural services on an on-call basis for projects throughout Hernando County. The individual projects assigned under this Agreement will be limited to those with an estimated construction cost which does not exceed $4 million and for consulting services for which the fee does not exceed $500,000 in accordance with Florida Statute 287.055 (2)g.

### B. MINIMUM QUALIFICATIONS

Respondents must meet minimum qualifications in order to receive consideration. Respondents shall, at a minimum:

1. Be registered in the State of Florida under State Statute Chapter 481 to provide professional Architectural Services.

2. Have been in business operating within the State of Florida for a minimum of three (3) consecutive years under the current name and providing the services advertised under this RFQ.

3. Have successfully completed at least five (5) projects acting as the prime consultant for projects ranging up to $4 million in value.

4. May not be disqualified by Florida Statute 287.133 (2) (a), which states as follows:
*"A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity in excess of the threshold amount provided in s. 287.017 for CATEGORY TWO for a period of 36 months following the date of being placed on the convicted vendor list."*

### C. SCOPE OF SERVICES

1. The scope of services for assigned projects will include multiple design phases as described in the AIA Standard Agreement between the Owner and Architect. The number of phases and associated deliverables will be determined according to individual project needs.

2. Related services may also be required. These include, but are not limited to, structural engineering, fire protection engineering, HVAC engineering, civil engineering, electrical engineering and communication systems engineering. For the purpose of this RFQ, the jury panel will evaluate architectural qualifications only without consideration of proposed sub-consultants for related services.

### D. SELECTION PROCESS

1. The selection of consultants will be conducted in two stages in accordance with the Florida Statutes, 287.055, as follows:

   a. Submittals will be screened and scored. Firms will be ranked and firms ranked the highest will be awarded continuing service agreements (AIA B107-2017). It is anticipated that no fewer than three (3) or no more than five (5) will be selected to enter into agreements with HCSD.

   b. At such time as an awarded firm is being considered for an individual Project Assignment, firms will be invited to discuss their qualifications either in person or by telephone.

2. Award of an agreement does not guarantee that any number or any particular type of project will be assigned to the awarded firm. The Owner reserves the right in its sole discretion to select the projects, if any, to be assigned.

## II. SUBMITTAL REQUIREMENTS

### A. SUBMITTAL INFORMATION

| | |
|---|---|
| Due Date & Time: | **Monday, July 26, 2:00 PM** |
| Copies: | **Three (3) bound hard copies and one (1) .pdf copy on portable media** |
| Address: | **Submit to: Facilities & Construction Dept., 8016 Mobley Rd, Brooksville, FL 34601** |
| Comments: | **Late submittals will not be considered. It is the responsibility of the Respondent to allow sufficient time for submittals to transit through the US Postal Service and the HCSB distribution system to guarantee delivery prior to the deadline.** |
| Contact: | **Brian Ragan, Facilities & Construction Department**<br>**Hernando County School District**<br>**Ragan_b@hcsb.k12.fl.us**<br>**352-797-7050** |

## B. SCHEDULE FOR RFQ PROCESS

The schedule is as follows:

| | |
|---|---|
| Advertisement | June 28 – July 16, 2021 |
| Final Date for Respondent Questions | July 14, 2021 |
| Due Date for HCSB Responses | July 16, 2021 |
| Submittals Due | **July 26, 2021 at 2:00 PM** |
| Selection Posted | August 6, 2021 |
| Agreements Distributed to Awardees | TBD, approximately August 9, 2021 |
| School Board Award of Contracts | TBD, approximately September 7, 2021 |

The above schedule is tentative. Revisions will be issued in a timely manner. Information related to this RFQ, including the schedule, will be distributed via the HCSB PublicPurchase web page.

Respondents are required to register on **www.PublicPurchase.com** to receive information related to this RFQ.

## C. GENERAL INFORMATION

1. Changes and Clarifications:
   Changes and clarifications to this RFQ will be issued by addenda. Addenda will be distributed via **www.PublicPurchase.com** .

   Respondents may enter questions at any time prior to the date listed in paragraph II.B. All questions must be entered into **www.publicPurchase.com** and HCSB will respond accordingly.

   **It is the respondent's responsibility to log in and check for updated information.**

2. Conditions of this RFQ:
   All respondents accept the following conditions:

   a. All submittals shall become the property of HCSB and will not be returned.

   b. Late submittals will not be evaluated.

   c. HCSB is governed by the Public Records Law, Chapter 119, Florida Statutes (F.S.). Only trade secrets, as defined by F.S, and financial statements may be exempt from disclosure. Any such confidential materials shall be segregated and clearly marked as Confidential. Blanket requests will not be honored.

   d. HCSB reserves the right to reject any or all proposals if deemed unresponsive to this RFQ or for failure to disclose requested information.

   e. HCSB shall not be liable for costs incurred by respondents in the preparation of submittals or for costs related to any element of the selection and contract negotiation process.

   f. By responding to this RFQ, the respondents acknowledge that they have carefully reviewed the entire RFQ, including appendices and addenda, and furthermore specifically agrees that the Architect-Engineers Agreement and the associated Terms and Conditions are expressly acceptable without reservation.

   g. HCSB reserves the right, without invalidating the respondent's submittal, to request clarification of the information provided.

**D. DOCUMENTS**

Submittals must comply with the following requirements 1-5. HCSB retains the right to waive any minor irregularity or requirement should it be judged to be in the best interest of the District.

1. Three (3) hard copies and one (1) .pdf version on portable media. The .pdf version is to be submitted as a single bound document, including the cover letter.

2. Each submittal is to be accompanied by a Letter of Interest addressed to the Facilities Operations Department.

3. The submittal is to be no more than 25 double-sided 8 ½" x 11" sized pages in portrait orientation, minimum font size 10 point, permanently bound with spiral or plastic binder.

4. Submittal shall be formatted and tabbed in the exact form and numeric sequence stated herein.

5. Response to all items shall be complete.

## III. EVALUATION CRITERIA

Submittals will be evaluated and scored according to the Evaluation Form provided in Appendix A.

It is the intent of HCSB to select firms who have prior experience with educational projects. Respondents will be judged not only on prior experience but also on their ability to address issues critical to the success of a project, as outlined in this RFQ document. The following must be submitted (in order by Tab) and are elements that will be used to evaluate each respondent's qualifications.

**TAB 01 – FIRM QUALIFICATIONS AND CAPABILITIES**

Provide a brief overview of the firm's qualifications and experience related to educational projects or projects performed in a similar environment.

Describe the organization and size of the firm. Establish the lines of authority and communication. Organizational chart may be included.

Describe the firm's in-house capabilities, specifically with regard to engineering services.

Describe the firm's current and projected workload.

Establish whether the firm is a certified minority business enterprise as defined by the Florida Small and Minority Business Assistance Act.

**TAB 02 – STAFF QUALIFICATIONS**

Identify the Principals, project management staff, and other key staff.

Provide a brief overview of the individual staff qualifications and relevant experience related to educational projects or projects performed in a similar environment.

Present unique qualifications, certifications or knowledge that staff may offer, for example familiarity and/or certification with a recognized green building rating organization, expertise in modeling software, etc.

Describe the level of involvement by key staff in project management and on-site presence, particularly as it relates to representing the HCSB's interests during the construction phase.

**TAB 03 – PRIOR EXPERIENCE AND PERFORMANCE**

Present relevant projects, including information related to the complexity, project cost and schedule, specifically focusing on multi-phased projects on occupied campuses or in similar environments.

Demonstrate success on past projects. Testimonials and similar documentation may be provided.

Provide the names and current contact information for a minimum of three (3) Owner references for completed or ongoing projects, preferably public educational projects.

**TAB 04 – PROJECT APPROACH**

Describe the firm's policies and procedures with regard to Budget Evaluation and Cost Control:

- Ability to produce accurate cost estimates at appropriate intervals.
- Ability to control costs during design.
- Ability and willingness to participate in value engineering activities, maintaining the original schedule when a budget overage does not result from Owner-requested scope changes.

Describe the firm's policies and procedures with regard to Quality Control:

- Procedure for investigating existing conditions during design.
- Ability to review documents for coordination and code compliance, including the work of consultants, so as to avoid delays resulting from incomplete submittals to the HCSB.
- Ability to improve energy efficiency through the use of an integrated design process, life cycle costing, the use of an energy standard and selection of energy efficient materials, systems and equipment.
- Ability to design for durability and maintainability.

Describe the firm's policies and procedures with regard to Communication and Reporting:

- Ability to produce detailed meeting minutes.
- Ability to produce thorough and timely field reports during Construction Administration.
- Provide examples to document proficiency in reporting.

Describe the firm's policies and procedures with regard to scheduling design phase tasks:

- Ability to manage the work to meet the established schedule.
- Ability to evaluate needs and plan design tasks so as to allow adequate review time for environmental agencies, local government, plans examiners, and HCSB reviewers.

Describe the firm's commitment and strategy with regard to project close out:

- Continuity through the end of the punch list period.
- Track record with regard to timely close-out on educational projects.
- Ability to produce quality record documents, specifically providing examples of information recorded other than field-marked changes provided by the Contractor.
- Ability to review close out documents for compliance with the Contract Documents.

**TAB 05 – WORK LOCATION**

Describe where the firm's office(s) are located and where design and construction documents will be produced.

Describe how the proximity of the firm's office may affect construction administration tasks and coordination with the HCSB project manager.

**Appendix A**

**HERNANDO COUNTY SCHOOL DISTRICT**
**SUBMITTAL EVALUATION FORM**
**ARCHITECTURAL CONTINUING SERVICES**

QUALIFICATION BASED SELECTION

Evaluator #:_____ Date:_____
Name of Firm:_____
RFQ #:_____

**SCORE:** Weight[2] x Rating[3] = Score

1. FIRM QUALIFICATIONS AND CAPABILITIES[1]

- ❑ Experience with educational or similar projects _15_ x_____=____
- ❑ Organizational structure & established lines of communication _10_ x_____=____
- ❑ Current/projected work load, & Small/Minority Business status _10_ x_____=____

2. STAFF QUALIFICATIONS[1]

- ❑ Qualifications and relevant individual experience. _15_ x_____=____
- ❑ Unique knowledge & abilities of staff. _15_ x_____=____
- ❑ Involvement of staff in project management & on-site presence. _15_ x_____=____

3. PRIOR EXPERIENCE AND PERFORMANCE[1]

- ❑ Relevant projects of similar scope and complexity. _15_ x_____=____
- ❑ Demonstrated success on past projects. _15_ x_____=____
- ❑ References. _10_ x_____=____

4. PROJECT APPROACH[1]

- ❑ Budget evaluation & cost control methodology. _10_ x_____=____
- ❑ Quality control methodology. _15_ x_____=____
- ❑ Communication and Reporting proficiency. _15_ x_____=____
- ❑ Scheduling

5. WORK LOCATION[1]

- ❑ Proximity of the firm's office to Hernando County _10_ x_____=____

TOTAL SCORE: _____[4]

NOTES:

1. **Criteria**: Evaluator will review all information presented, including unique characteristics and abilities, in order to rate the firm's qualifications in each category.
2. **Weights**: Weights are assigned to establish the relative importance of the listed criteria.
3. **Ratings**: Evaluator will assess the strength of each firm's qualifications and assign a numerical rating of 1 to 5 with 5 being the highest rating. (Use whole numbers)
4. **Total Score**: Includes the sum of all criteria.

## Appendix B

**Sample Architect-Engineer Continuing Services Agreement (AIA B101-2017)**
**Sample HCSD Standard Addendum to Agreements**

**The School District of Hernando County, Florida**
*Facilities & Construction*
8016 Mobley Road
Brooksville, FL 34601
Phone: (352) 797-7050
Fax: (352) 797-7150

HERNANDO SCHOOL DISTRICT

Learn it. Love it. Live it.

Superintendent: *John Stratton*
Board Chairperson: *Gus Guadagnino*
Vice Chairperson: *Susan Duval*
Board Members:
*Mark Johnson*
*Linda Prescott*
*Shannon Rodriguez*

July 6, 2023

**REF: Renewal of RFQ #: 9009-3100-2102 Continuing Architect Services**

On September 7th, 2023, the above referenced RFQ/contract will expire. The Hernando County School District, wishes to exercise its option to renew this contract for **one (1) additional two (2) year term** with your mutual consent. Please respond no later than August 3rd, 2023, indicating whether or not you wish to renew this contract by checking the appropriate box below, sign and date.

After signing, please email to mattson_b@hcsb.k12.fl.us.

OPTION 1: ☒ Renew the current contract under the original terms, conditions, pricing and/or percentages.

OPTION 2: ☐ DO NOT renew the current contract.

**In addition, we require the following documentation:**

☒ Completed Certificate of Insurance

Please note: The original contract term may require this contract to be extended up to ninety (90) days beyond the original contract expiration date if needed for District approval. Prices and discounts shall remain firm for the entire extension period.

By renewing and signing below, vendor acknowledges compliance with the "Jessica Lunsford Act".

Furr, Wegman & Banks Architects PA
Company Name

M. Aaron Banks
Authorizing Name & Title

7/10/23
Date

Authorizing Signature

*It is the policy of the Hernando County School District not to illegally discriminate or allow its employees to illegally discriminate on the basis of race, color, religion, national origin, age, sex, marital status, disability or GINA in its educational programs or employment practices.*

**The School District of Hernando County, Florida**
*Facilities & Construction*
8016 Mobley Road
Brooksville, FL 34601
Phone: (352) 797-7050
Fax: (352) 797-7150

HERNANDO SCHOOL DISTRICT

Learn it. Love it. Live it.

Superintendent: *John Strattor*
Board Chairperson: *Gus Guadagnino*
Vice Chairperson: *Susan Duval*
Board Members:
*Mark Johnson*
*Linda Prescott*
*Shannon Rodriguez*



July 6, 2023

**REF: Renewal of RFQ #: 9009-3100-2102 Continuing Architect Services**

On September 7th, 2023, the above referenced RFQ/contract will expire. The Hernando County School District, wishes to exercise its option to renew this contract for **one (1) additional two (2) year term** with your mutual consent. Please respond no later than August 3rd, 2023, indicating whether or not you wish to renew this contract by checking the appropriate box below, sign and date.

After signing, please email to mattson_b@hcsb.k12.fl.us.

OPTION 1: ☒ Renew the current contract under the original terms, conditions, pricing and/or percentages.

OPTION 2: ☐ DO NOT renew the current contract.

**In addition, we require the following documentation:**

☒ Completed Certificate of Insurance

Please note: The original contract term may require this contract to be extended up to ninety (90) days beyond the original contract expiration date if needed for District approval. Prices and discounts shall remain firm for the entire extension period.

By renewing and signing below, vendor acknowledges compliance with the "Jessica Lunsford Act".

| Harvard Jolly, Inc. | Philip L. Trezza, Jr., AIA, LEED AP<br>Senior Vice President | July 10, 2023 |
|---|---|---|
| Company Name | Authorizing Name & Title | Date |
| | Philip L Trezza Jr Digitally signed by Philip L Trezza Jr Date: 2023.07.10 15:08:47 -04'00' | |
| | Authorizing Signature | |

*It is the policy of the Hernando County School District not to illegally discriminate or allow its employees to illegally discriminate on the basis of race, color, religion, national origin, age, sex, marital status, disability or GINA in its educational programs or employment practices.*

**The School District of Hernando County, Florida**
*Facilities & Construction*
8016 Mobley Road
Brooksville, FL 34601
Phone: (352) 797-7050
Fax: (352) 797-7150

HERNANDO SCHOOL DISTRICT

Learn it. Love it. Live it.

Superintendent: *John Stratton*
Board Chairperson: *Gus Guadagnino*
Vice Chairperson: *Susan Duval*
Board Members:
*Mark Johnson*
*Linda Prescott*
*Shannon Rodriguez*

July 6, 2023

**REF: Renewal of RFQ #: 9009-3100-2102 Continuing Architect Services**

On September 7th, 2023, the above referenced RFQ/contract will expire. The Hernando County School District, wishes to exercise its option to renew this contract for **one (1) additional two (2) year term** with your mutual consent. Please respond no later than August 3rd, 2023, indicating whether or not you wish to renew this contract by checking the appropriate box below, sign and date.

After signing, please email to mattson_b@hcsb.k12.fl.us.

OPTION 1: ☑ Renew the current contract under the original terms, conditions, pricing and/or percentages.

OPTION 2: ☐ DO NOT renew the current contract.

**In addition, we require the following documentation:**

☒ Completed Certificate of Insurance

Please note: The original contract term may require this contract to be extended up to ninety (90) days beyond the original contract expiration date if needed for District approval. Prices and discounts shall remain firm for the entire extension period.

By renewing and signing below, vendor acknowledges compliance with the "Jessica Lunsford Act".

| LONG & ASSOCIATES ARCHITECTS/ENGINEERS | TRAVIS STEED<br>VICE PRESIDENT OF ARCHITECTURE | 7-6-23 |
|---|---|---|
| Company Name | Authorizing Name & Title | Date |

Authorizing Signature

*It is the policy of the Hernando County School District not to illegally discriminate or allow its employees to illegally discriminate on the basis of race, color, religion, national origin, age, sex, marital status, disability or GINA in its educational programs or employment practices.*

**The School District of Hernando County, Florida**
*Facilities & Construction*
8016 Mobley Road
Brooksville, FL 34601
Phone: (352) 797-7050
Fax: (352) 797-7150

HERNANDO SCHOOL DISTRICT
Learn it. Love it. Live it.

Superintendent: *John Stratton*
Board Chairperson: *Gus Guadagnino*
Vice Chairperson: *Susan Duval*
Board Members:
*Mark Johnson*
*Linda Prescott*
*Shannon Rodriguez*

July 6, 2023

**REF: Renewal of RFQ #: 9009-3100-2102 Continuing Architect Services**

On September 7th, 2023, the above referenced RFQ/contract will expire. The Hernando County School District, wishes to exercise its option to renew this contract for **one (1) additional two (2) year term** with your mutual consent. Please respond no later than August 3rd, 2023, indicating whether or not you wish to renew this contract by checking the appropriate box below, sign and date.

After signing, please email to mattson_b@hcsb.k12.fl.us.

OPTION 1: ☒ Renew the current contract under the original terms, conditions, pricing and/or percentages.

OPTION 2: ☐ DO NOT renew the current contract.

**In addition, we require the following documentation:**

☒ Completed Certificate of Insurance

Please note: The original contract term may require this contract to be extended up to ninety (90) days beyond the original contract expiration date if needed for District approval. Prices and discounts shall remain firm for the entire extension period.

By renewing and signing below, vendor acknowledges compliance with the "Jessica Lunsford Act".

| Wannemacher Jensen Architects, Inc. | Jason Jensen, President | 7/6/2023 |
|---|---|---|
| Company Name | Authorizing Name & Title | Date |
| | Authorizing Signature | |

*It is the policy of the Hernando County School District not to illegally discriminate or allow its employees to illegally discriminate on the basis of race, color, religion, national origin, age, sex, marital status, disability or GINA in its educational programs or employment practices.*

**The School District of Hernando County, Florida**
*Facilities & Construction*
8016 Mobley Road
Brooksville, FL 34601
Phone: (352) 797-7050
Fax: (352) 797-7150

HERNANDO SCHOOL DISTRICT
Learn it. Love it. Live it.

Superintendent: *John Stratton*
Board Chairperson: *Gus Guadagnino*
Vice Chairperson: *Susan Duval*
Board Members:
*Mark Johnson*
*Linda Prescott*
*Shannon Rodriguez*

July 6, 2023

**REF: Renewal of RFQ #: 9009-3100-2102 Continuing Architect Services**

On September 7th, 2023, the above referenced RFQ/contract will expire. The Hernando County School District, wishes to exercise its option to renew this contract for **one (1) additional two (2) year term** with your mutual consent. Please respond no later than August 3rd, 2023, indicating whether or not you wish to renew this contract by checking the appropriate box below, sign and date.

After signing, please email to mattson_b@hcsb.k12.fl.us.

OPTION 1: ☒ Renew the current contract under the original terms, conditions, pricing and/or percentages.

OPTION 2: ☐ DO NOT renew the current contract.

**In addition, we require the following documentation:**

☒ Completed Certificate of Insurance

Please note: The original contract term may require this contract to be extended up to ninety (90) days beyond the original contract expiration date if needed for District approval. Prices and discounts shall remain firm for the entire extension period.

By renewing and signing below, vendor acknowledges compliance with the "Jessica Lunsford Act".

| Zyscovich, LLC | Jose Murguido, President | 07-06-2023 |
|---|---|---|
| Company Name | Authorizing Name & Title | Date |
| | Authorizing Signature | |

*It is the policy of the Hernando County School District not to illegally discriminate or allow its employees to illegally discriminate on the basis of race, color, religion, national origin, age, sex, marital status, disability or GINA in its educational programs or employment practices.*

Complete Section A **or** B; **and** C

**MUST BE COMPLETED IN FULL FOR PLACEMENT CONSIDERATION.**
(For Donations, use Section B)

**A. Item Currently Budgeted -**

Account Name: Various Capital Funds

Account Number

| Fund | Function | Object | Cost Center | Project | Sub Project |
|---|---|---|---|---|---|
| 3XXXE | 7400 | 6XXX | 9009 | MXXX | |

| Original Approved Budget | + - | Budget Amendments | - | Expenditures / Encumbrances To Date | = | Current Available Budget | - | Present Request | = | Remaining Balance Available |
|---|---|---|---|---|---|---|---|---|---|---|
| $ 500,000.00 | | $ 0.00 | | $ 0.00 | | $ 500,000.00 | | $ 500,000.00 | | $ 0.00 |

Account Name

Account Number

| Fund | Function | Object | Cost Center | Project | Sub Project |
|---|---|---|---|---|---|
| | | | | | |

| Original Approved Budget | + - | Budget Amendments | - | Expenditures / Encumbrances To Date | = | Current Available Budget | - | Present Request | = | Remaining Balance Available |
|---|---|---|---|---|---|---|---|---|---|---|
| $ | | $ | | $ | | $ | | $ | | $ |

**B. Item Currently Not Budgeted -****

Funding Source

Account Name

Account Number

| Fund | Function | Object | Cost Center | Project | Sub Project |
|---|---|---|---|---|---|
| | | | | | |

Amount $

Funding Source

Account Name

Account Number

| Fund | Function | Object | Cost Center | Project | Sub Project |
|---|---|---|---|---|---|
| | | | | | |

Amount $

**C. History**

Check one:
**Prior Year Budget:** ○
**New for Current Year:** ⊗

Prior Year Approved Budget: $ 500,000.00

Prior Year Actual Spent: $ 500,000.00

**** WHEN ITEM NOT CURRENTLY BUDGETED IS APPROVED BY THE SCHOOL BOARD, THIS WILL SERVE AS THE BUDGET AMENDMENT****

# Hernando School District

## School Board Regular Meeting

**Agenda Item #** 16. 24-1639 9/5/2023

**Title and Board Action Requested**

Approve renewal of RFQ No. 9009-3100-2103, Roofing Inspection/Consulting Continuing Services, to C. B. Goldsmith & Associates, Inc., REI Engineers, PBA Design Group, Inc., Raymond and A/R/C Associates, Inc., for consulting services for evaluation, design and construction administration of district wide roofing and building envelope projects and authorize the purchase for estimated annual amount of $500,000.00.

**Executive Summary**

The Director of Facilities & Construction, on behalf of the Superintendent of Schools, hereby requests the Board approve renewal of RFQ No. 9009-3100-2103, Roofing Inspection/Consulting Continuing Services, to C. B. Goldsmith & Associates, Inc., REI Engineers, PBA Design Group, Inc., Raymond and A/R/C Associates, Inc., for consulting services for evaluation, design and construction administration of district wide roofing and building envelope projects and authorize the purchase for estimated annual amount of $500,000.00.

**My Contact**

Brian Ragan
Director of Facilities & Construction
ragan_b@hcsb.k12.fl.us
(352) 797-7050

**2018-23 Strategic Focus Area**

Pillar 3: Facility Operations

**Financial Impact**

See attached budget sheet.

f expenditure is not currently budgeted, this will serve as the budget amendment when Board approved. If the agenda item includes the purchase of goods or services, the funds requested are an anticipated amount and may fluctuate depending on such factors as current market conditions, product availability, additional funding sources, and the needs of the District. Should the actual cost exceed the anticipated amount, the Board approves the additional cost, after review by the superintendent, but not in excess of the funds available in the site's approved annual budget.

HERNANDO
SCHOOL DISTRICT
Learn it. Love it. Live it.

# REQUEST FOR QUALIFICATIONS
# NO 9009-3100-2103
# For Roofing Inspection & Consulting Services

Hernando County School District
Brooksville, Florida

**REQUEST FOR QUALIFICATIONS**
**FOR**
**CONTINUING ROOFING INSPECTION/CONSULTANT SERVICES**

**TABLE OF CONTENTS**


**ANNOUNCEMENT**

**I. GENERAL INFORMATION**

- **A. Description**
- **B. Minimum Qualifications**
- **C. Scope of Services**
- **D. Selection Process**

**II. SUBMITTAL REQUIREMENTS**

- **A. Submittal Information**
- **B. Schedule for RFQ Process**
- **C. General Information**
- **D. Documents**

**III. EVALUATION CRITERIA**

- **A. Firm Qualifications and Capabilities**
- **B. Staff Qualifications**
- **C. Prior Experience and Performance**
- **D. Project Approach**
- **E. Work Location**

**APPENDICES**

**Appendix A:** **Submittal Evaluation Form (to be completed by Jury Panel)**
**Appendix B:** **Sample Standard Form of Agreement Between Owner and Consultant (AIA C103-2015)**
**Sample HCSD Standard Addendum to Agreements**

**ANNOUNCEMENT**

**REQUEST FOR QUALIFICATIONS FOR**
**Roofing Inspection & Consulting Continuing Services**
**Hernando County School Board**

**RFQ 9009-3100-2103**

The Hernando County School Board ("HCSB"), Brooksville, Florida, invites qualified firms to submit a letter of interest and supporting documentation relating to professional ROOFING INSPECTION & CONSULTING SERVICES for miscellaneous projects to be awarded on an ongoing basis. Awarded firms will execute an AIA Standard Form of Agreement between Owner and Consultant (AIA C103-2015) for continuing services. Projects assigned under this Agreement will be limited to those with an estimated construction cost which does not exceed $4 million and for consulting services for which the fee does not exceed $500,000.

Submittals must be received before **2:00 PM on Friday, August 6, 2021** at the Facilities & Construction Department, Hernando County School Board, 8016 Mobley Road, Brooksville, Florida 34601 (352-797-7050). **Late submittals will not be considered.** It is the responsibility of the Respondent to allow sufficient time for submittals to transit through the US Postal Service and the HCSB distribution system to guarantee delivery prior to the deadline.

Submittal Requirements and information related to this RFQ are available on the Public Purchase website, including the Sample Architect-Engineer Agreement for Continuing Services and the associated Terms and Conditions. Interested respondents are **required** to register, free of charge, by visiting: www.publicpurchase.com.

**This RFQ #9009-3100-2103 replaces RFQ #9009-3100-2101 which was inadvertently closed by Public Purchase prior to the deadline for issuing any addenda and submission of proposals.**

**REQUEST FOR QUALIFICATIONS**
**ROOFING INSPECTION/CONSULTANT CONTINUING SERVICES**
**HERNANDO COUNTY SCHOOL DISTRICT**

## I. GENERAL INFORMATION

### A. DESCRIPTION

1. Hernando County School Board (HCSB) seeks qualifications from Professional Consultants **duly licensed as architects or engineers with prior related experience** to provide **consulting services for evaluation, design and construction administration of districtwide roofing and building envelope projects.**

2. Existing continuing service agreements shall be terminated upon approval of new agreements pursuant to this solicitation. Firms currently under contract must reapply to be considered for these services.

3. Submittals will be evaluated by a Jury Panel and judged according to the criteria described herein. Qualified Firms will be awarded an Architect-Engineer Continuing Service Agreement. The initial term of the Agreement will be two (2) years with the option for one (1) renewal for a two (2) year period, contingent upon mutual agreement.

4. Individual projects will be awarded on an as-needed basis and executed under the AIA Standard Form of Agreement between Owner and Consultant (AIA C103-2015) and the associated Terms and Conditions, sample forms included in Appendix B.

5. Selected firms will provide Architectural services on an on-call basis for projects throughout Hernando County. The individual projects assigned under this Agreement will be limited to those with an estimated construction cost which does not exceed $4 million and for consulting services for which the fee does not exceed $500,000 in accordance with Florida Statute 287.055 (2) g.

### B. MINIMUM QUALIFICATIONS

Respondents must meet minimum qualifications in order to receive consideration. Respondents shall, at a minimum:

1. Be registered in the State of Florida under State Statute Chapter 481 to provide professional Architectural Services.

2. Have been in business operating within the State of Florida for a minimum of three (3) consecutive years under the current name and providing the services advertised under this RFQ.

3. Have successfully completed at least five (5) projects acting as the prime consultant for projects ranging up to $4 million in value.

4. May not be disqualified by Florida Statute 287.133 (2) (a), which states as follows:
*"A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity in excess of the threshold amount provided in s. 287.017 for CATEGORY TWO for a period of 36 months following the date of being placed on the convicted vendor list."*

### C. SCOPE OF SERVICES

1. The scope of services for assigned projects will include multiple design phases as described in the AIA Standard Agreement between the Owner and Consultant. The number of phases and associated deliverables will be determined according to individual project needs.

2. Related services may also be required. These include, but are not limited to, structural engineering, fire protection engineering, HVAC engineering, civil engineering, electrical engineering and communication systems engineering. If these services are required and the proposer cannot perform them "in house", they would need to hire a sub-consultant. The proposer would be compensated for these sub-consultants fees with a reasonable mark-up. For the purpose of this RFQ, the jury panel will evaluate roofing architectural or engineering qualifications only without consideration of any proposed sub-consultants for related services.

### D. SELECTION PROCESS

1. The selection of consultants will be conducted in two stages in accordance with the Florida Statutes, 287.055, as follows:

   a. Submittals will be screened and scored. Firms will be ranked and firms ranked the highest will be awarded continuing service agreements (AIA C103-2015). It is anticipated that no fewer than three (3) or no more than five (5) will be selected to enter into agreements with HCSD.

   b. At such time as an awarded firm is being considered for an individual Project Assignment, firms will be invited to discuss their qualifications either in person or by telephone.

2. Award of an agreement does not guarantee that any number or any particular type of project will be assigned to the awarded firm. The Owner reserves the right in its sole discretion to select the projects, if any, to be assigned.

## II. SUBMITTAL REQUIREMENTS

### A. SUBMITTAL INFORMATION

| | |
|---|---|
| Due Date & Time: | **Friday, August 6, 2:00 PM** |
| Copies: | **Three (3) bound hard copies and one (1) .pdf copy on portable media** |
| Address: | **Submit to: Facilities & Construction Dept., 8016 Mobley Rd, Brooksville, FL 34601** |
| Comments: | **Late submittals will not be considered. It is the responsibility of the Respondent to allow sufficient time for submittals to transit through the US Postal Service and the HCSB distribution system to guarantee delivery prior to the deadline.** |
| Contact: | **Brian Ragan, Facilities & Construction Department<br>Hernando County School District<br>Ragan_b@hcsb.k12.fl.us<br>352-797-7050** |

## B. SCHEDULE FOR RFQ PROCESS

The schedule is as follows:

| | |
|---|---|
| Advertisement | July 2 – July 26, 2021 |
| Final Date for Respondent Questions | July 27, 2021 |
| Due Date for HCSB Responses | July 28, 2021 |
| Submittals Due | **August 6, 2021 at 2:00 PM** |
| Selection Posted | August 13, 2021 |
| Agreements Distributed to Awardees | TBD, approximately August 16, 2021 |
| School Board Award of Contracts | TBD, approximately September 7, 2021 |

The above schedule is tentative. Revisions will be issued in a timely manner. Information related to this RFQ, including the schedule, will be distributed via the HCSB PublicPurchase web page.

Respondents are required to register on **www.PublicPurchase.com** to receive information related to this RFQ.

## C. GENERAL INFORMATION

1. Changes and Clarifications:
   Changes and clarifications to this RFQ will be issued by addenda. Addenda will be distributed via **www.PublicPurchase.com** .

   Respondents may enter questions at any time prior to the date listed in paragraph II.B. All questions must be entered into **www.publicPurchase.com** and HCSB will respond accordingly.

   **It is the respondent's responsibility to log in and check for updated information.**

2. Conditions of this RFQ:
   All respondents accept the following conditions:

   a. All submittals shall become the property of HCSB and will not be returned.

   b. Late submittals will not be evaluated.

   c. HCSB is governed by the Public Records Law, Chapter 119, Florida Statutes (F.S.). Only trade secrets, as defined by F.S, and financial statements may be exempt from disclosure. Any such confidential materials shall be segregated and clearly marked as Confidential. Blanket requests will not be honored.

   d. HCSB reserves the right to reject any or all proposals if deemed unresponsive to this RFQ or for failure to disclose requested information.

   e. HCSB shall not be liable for costs incurred by respondents in the preparation of submittals or for costs related to any element of the selection and contract negotiation process.

   f. By responding to this RFQ, the respondents acknowledge that they have carefully reviewed the entire RFQ, including appendices and addenda, and furthermore specifically agrees that the Architect-Engineers Agreement and the associated Terms and Conditions are expressly acceptable without reservation.

   g. HCSB reserves the right, without invalidating the respondent's submittal, to request clarification of the information provided.

**D. DOCUMENTS**

Submittals must comply with the following requirements 1-5. HCSB retains the right to waive any minor irregularity or requirement should it be judged to be in the best interest of the District.

1. Three (3) hard copies and one (1) .pdf version on portable media. The .pdf version is to be submitted as a single bound document, including the cover letter.

2. Each submittal is to be accompanied by a Letter of Interest addressed to the Facilities Operations Department.

3. The submittal is to be no more than 25 double-sided 8 ½" x 11" sized pages in portrait orientation, minimum font size 10 point, permanently bound with spiral or plastic binder. Page count excludes covers, cover page, backings, cover letter or any tabs.

4. Submittal shall be formatted and tabbed in the exact form and numeric sequence stated herein.

5. Response to all items shall be complete.

## III. EVALUATION CRITERIA

Submittals will be evaluated and scored according to the Evaluation Form provided in Appendix A.

It is the intent of HCSB to select firms who have prior experience with educational projects. Respondents will be judged not only on prior experience but also on their ability to address issues critical to the success of a project, as outlined in this RFQ document. The following must be submitted (in order by Tab) and are elements that will be used to evaluate each respondent's qualifications.

**TAB 01 – FIRM QUALIFICATIONS AND CAPABILITIES**

Provide a brief overview of the firm's qualifications and experience related to educational projects or projects performed in a similar environment.

Describe the organization and size of the firm. Establish the lines of authority and communication. Organizational chart may be included.

Describe the firm's in-house capabilities, specifically with regard to engineering services.

Describe the firm's current and projected workload.

Establish whether the firm is a certified minority business enterprise as defined by the Florida Small and Minority Business Assistance Act.

**TAB 02 – STAFF QUALIFICATIONS**

Identify the Principals, project management staff, and other key staff.

Provide a brief overview of the individual staff qualifications and relevant experience related to educational projects or projects performed in a similar environment.

Present unique qualifications, certifications or knowledge that staff may offer, for example familiarity and/or certification with a recognized green building rating organization, expertise in modeling software, etc.

Describe the level of involvement by key staff in project management and on-site presence, particularly as it relates to representing the HCSB's interests during the construction phase.

**TAB 03 – PRIOR EXPERIENCE AND PERFORMANCE**

Present relevant projects, including information related to the complexity, project cost and schedule, specifically focusing on multi-phased projects on occupied campuses or in similar environments.

Demonstrate success on past projects. Testimonials and similar documentation may be provided.

Provide the names and current contact information for a minimum of three (3) Owner references for completed or ongoing projects, preferably public educational projects.

**TAB 04 – PROJECT APPROACH**

Describe the firm's policies and procedures with regard to Budget Evaluation and Cost Control:

- Ability to produce accurate cost estimates at appropriate intervals.
- Ability to control costs during design.
- Ability and willingness to participate in value engineering activities, maintaining the original schedule when a budget overage does not result from Owner-requested scope changes.

Describe the firm's policies and procedures with regard to Quality Control:

- Procedure for investigating existing conditions during design.
- Ability to review documents for coordination and code compliance, including the work of consultants, so as to avoid delays resulting from incomplete submittals to the HCSB.
- Ability to improve energy efficiency through the use of an integrated design process, life cycle costing, the use of an energy standard and selection of energy efficient materials, systems and equipment.
- Ability to design for durability and maintainability.

Describe the firm's policies and procedures with regard to Communication and Reporting:

- Ability to produce detailed meeting minutes.
- Ability to produce thorough and timely field reports during Construction Administration.
- Provide examples to document proficiency in reporting.

Describe the firm's policies and procedures with regard to scheduling design phase tasks:

- Ability to manage the work to meet the established schedule.
- Ability to evaluate needs and plan design tasks so as to allow adequate review time for environmental agencies, local government, plans examiners, and HCSB reviewers.

Describe the firm's commitment and strategy with regard to project close out:

- Continuity through the end of the punch list period.
- Track record with regard to timely close-out on educational projects.
- Ability to produce quality record documents, specifically providing examples of information recorded other than field-marked changes provided by the Contractor.
- Ability to review close out documents for compliance with the Contract Documents.

**TAB 05 – WORK LOCATION**

Describe where the firm's office(s) are located and where design and construction documents will be produced.

Describe how the proximity of the firm's office may affect construction administration tasks and coordination with the HCSB project manager.

**Appendix A**

**HERNANDO COUNTY SCHOOL DISTRICT**
**SUBMITTAL EVALUATION FORM**
**ROOFING INSPECTION/CONSULTING CONTINUING SERVICES**

QUALIFICATION BASED SELECTION

Evaluator #:_____ Date:_____
Name of Firm:_____
RFQ #:_____

**SCORE:** Weight[2] x Rating[3] = Score

1. FIRM QUALIFICATIONS AND CAPABILITIES[1]

- ❑ Experience with educational or similar projects _15_ x_____=____
- ❑ Organizational structure & established lines of communication _10_ x_____=____
- ❑ Current/projected work load, & Small/Minority Business status _10_ x_____=____

2. STAFF QUALIFICATIONS[1]

- ❑ Qualifications and relevant individual experience. _15_ x_____=____
- ❑ Unique knowledge & abilities of staff. _15_ x_____=____
- ❑ Involvement of staff in project management & on-site presence. _15_ x_____=____

3. PRIOR EXPERIENCE AND PERFORMANCE[1]

- ❑ Relevant projects of similar scope and complexity. _15_ x_____=____
- ❑ Demonstrated success on past projects. _15_ x_____=____
- ❑ References. _10_ x_____=____

4. PROJECT APPROACH[1]

- ❑ Budget evaluation & cost control methodology. _10_ x_____=____
- ❑ Quality control methodology. _15_ x_____=____
- ❑ Communication and Reporting proficiency. _15_ x_____=____
- ❑ Scheduling

5. WORK LOCATION[1]

- ❑ Proximity of the firm's office to Hernando County _10_ x_____=____

TOTAL SCORE: _____[4]

NOTES:

1. **Criteria**: Evaluator will review all information presented, including unique characteristics and abilities, in order to rate the firm's qualifications in each category.
2. **Weights**: Weights are assigned to establish the relative importance of the listed criteria.
3. **Ratings**: Evaluator will assess the strength of each firm's qualifications and assign a numerical rating of 1 to 5 with 5 being the highest rating. (Use whole numbers)
4. **Total Score**: Includes the sum of all criteria.

## Appendix B

**Sample Standard Form of Agreement Between Owner and Consultant (AIA C103-2015)**
**Sample HCSD Standard Addendum to Agreements**

**The School District of Hernando County, Florida**
*Facilities & Construction*
8016 Mobley Road
Brooksville, FL 34601
Phone: (352) 797-7050
Fax: (352) 797-7150

HERNANDO SCHOOL DISTRICT

Learn it. Love it. Live it.

Superintendent: *John Stratton*
Board Chairperson: *Gus Guadagnino*
Vice Chairperson: *Susan Duval*
Board Members:
*Mark Johnson*
*Linda Prescott*
*Shannon Rodriguez*

July 12, 2023

**REF: Renewal of RFQ #: 9009-3100-2103 Roofing Inspection Consulting Continuing Services**

On September 20th, 2023, the above referenced RFQ/contract will expire. The Hernando County School District, wishes to exercise its option to renew this contract for **one (1) additional two (2) year term** with your mutual consent. Please respond no later than August 15th, 2023, indicating whether or not you wish to renew this contract by checking the appropriate box below, sign and date.

After signing, please email to mattson_b@hcsb.k12.fl.us.

OPTION 1: ☒ Renew the current contract under the original terms, conditions, pricing and/or percentages.

OPTION 2: ☐ DO NOT renew the current contract.

**In addition, we require the following documentation:**

☒ Completed Certificate of Insurance

Please note: The original contract term may require this contract to be extended up to ninety (90) days beyond the original contract expiration date if needed for District approval. Prices and discounts shall remain firm for the entire extension period.

By renewing and signing below, vendor acknowledges compliance with the "Jessica Lunsford Act".

| A/R/C Associates, Incorporated | Joseph J. Williams, President | 7/14/2023 |
|---|---|---|
| Company Name | Authorizing Name & Title | Date |
| | Authorizing Signature | |

A/R/C ASSOCIATES, INCORPORATED CORPORATE SEAL 1982 FLORIDA

*It is the policy of the Hernando County School District not to illegally discriminate or allow its employees to illegally discriminate on the basis of race, color, religion, national origin, age, sex, marital status, disability or GINA in its educational programs or employment practices.*

**The School District of Hernando County, Florida**
*Facilities & Construction*
8016 Mobley Road
Brooksville, FL 34601
Phone: (352) 797-7050
Fax: (352) 797-7150

HERNANDO SCHOOL DISTRICT

Learn it. Love it. Live it.

Superintendent: *John Stratton*
Board Chairperson: *Gus Guadagnino*
Vice Chairperson: *Susan Duval*
Board Members:
*Mark Johnson*
*Linda Prescott*
*Shannon Rodriguez*

July 12, 2023

**REF: Renewal of RFQ #: 9009-3100-2103 Roofing Inspection Consulting Continuing Services**

On September 20th, 2023, the above referenced RFQ/contract will expire. The Hernando County School District, wishes to exercise its option to renew this contract for **one (1) additional two (2) year term** with your mutual consent. Please respond no later than August 15th, 2023, indicating whether or not you wish to renew this contract by checking the appropriate box below, sign and date.

After signing, please email to mattson_b@hcsb.k12.fl.us.

OPTION 1: ☑ Renew the current contract under the original terms, conditions, pricing and/or percentages.

OPTION 2: ☐ DO NOT renew the current contract.

**In addition, we require the following documentation:**

☒ Completed Certificate of Insurance

Please note: The original contract term may require this contract to be extended up to ninety (90) days beyond the original contract expiration date if needed for District approval. Prices and discounts shall remain firm for the entire extension period.

By renewing and signing below, vendor acknowledges compliance with the "Jessica Lunsford Act".

| C. B. Goldsmith and Associates, Inc. | Robert Whitcomb, CEO | 07/12/2023 |
|---|---|---|
| Company Name | Authorizing Name & Title | Date |
| | Digitally signed by Robert J Whitcomb<br>Date: 2023.07.12 16:22:51 -04'00' | |
| | Authorizing Signature | |

*It is the policy of the Hernando County School District not to illegally discriminate or allow its employees to illegally discriminate on the basis of race, color, religion, national origin, age, sex, marital status, disability or GINA in its educational programs or employment practices.*

**The School District of Hernando County, Florida**
*Facilities & Construction*
8016 Mobley Road
Brooksville, FL 34601
Phone: (352) 797-7050
Fax: (352) 797-7150

HERNANDO SCHOOL DISTRICT

Learn it. Love it. Live it.

Superintendent: *John Stratton*
Board Chairperson: *Gus Guadagnino*
Vice Chairperson: *Susan Duval*
Board Members:
*Mark Johnson*
*Linda Prescott*
*Shannon Rodriguez*

July 12, 2023

**REF: Renewal of RFQ #: 9009-3100-2103 Roofing Inspection Consulting Continuing Services**

On September 20th, 2023, the above referenced RFQ/contract will expire. The Hernando County School District, wishes to exercise its option to renew this contract for **one (1) additional two (2) year term** with your mutual consent. Please respond no later than August 15th, 2023, indicating whether or not you wish to renew this contract by checking the appropriate box below, sign and date.

After signing, please email to mattson_b@hcsb.k12.fl.us.

OPTION 1: ☑ Renew the current contract under the original terms, conditions, pricing and/or percentages.

OPTION 2: ☐ DO NOT renew the current contract.

**In addition, we require the following documentation:**

☒ Completed Certificate of Insurance

Please note: The original contract term may require this contract to be extended up to ninety (90) days beyond the original contract expiration date if needed for District approval. Prices and discounts shall remain firm for the entire extension period.

By renewing and signing below, vendor acknowledges compliance with the "Jessica Lunsford Act".

| PBA Design Group, Inc. | Howard Piper, President | 08/10/23 |
|---|---|---|
| Company Name | Authorizing Name & Title | Date |
| | H Howard Piper | |
| | Authorizing Signature | |

*It is the policy of the Hernando County School District not to illegally discriminate or allow its employees to illegally discriminate on the basis of race, color, religion, national origin, age, sex, marital status, disability or GINA in its educational programs or employment practices.*

**The School District of Hernando County, Florida**
Facilities & Construction
8016 Mobley Road
Brooksville, FL 34601
Phone: (352) 797-7050
Fax: (352) 797-7150

HERNANDO SCHOOL DISTRICT
Learn it. Love it. Live it.

Superintendent: *John Stratton*
Board Chairperson: *Gus Guadagnino*
Vice Chairperson: *Susan Duval*
Board Members:
*Mark Johnson*
*Linda Prescott*
*Shannon Rodriguez*

July 12, 2023

**REF: Renewal of RFQ #: 9009-3100-2103 Roofing Inspection Consulting Continuing Services**

On September 20th, 2023, the above referenced RFQ/contract will expire. The Hernando County School District, wishes to exercise its option to renew this contract for **one (1) additional two (2) year term** with your mutual consent. Please respond no later than August 15th, 2023, indicating whether or not you wish to renew this contract by checking the appropriate box below, sign and date.

After signing, please email to mattson_b@hcsb.k12.fl.us.

OPTION 1: ☒ Renew the current contract under the original terms, conditions, pricing and/or percentages.

OPTION 2: ☐ DO NOT renew the current contract.

**In addition, we require the following documentation:**

☒ Completed Certificate of Insurance

Please note: The original contract term may require this contract to be extended up to ninety (90) days beyond the original contract expiration date if needed for District approval. Prices and discounts shall remain firm for the entire extension period.

By renewing and signing below, vendor acknowledges compliance with the "Jessica Lunsford Act".

| Raymond Engineering-Georgia, Inc. | Larry Preiss, Director of Project Management | 7/13/2023 |
|---|---|---|
| Company Name | Authorizing Name & Title | Date |
| | Authorizing Signature | |

*It is the policy of the Hernando County School District not to illegally discriminate or allow its employees to illegally discriminate on the basis of race, color, religion, national origin, age, sex, marital status, disability or GINA in its educational programs or employment practices.*

**The School District of Hernando County, Florida**
Facilities & Construction
8016 Mobley Road
Brooksville, FL 34601
Phone: (352) 797-7050
Fax: (352) 797-7150

HERNANDO SCHOOL DISTRICT

Learn it. Love it. Live it.

Superintendent: John Stratton
Board Chairperson: Gus Guadagnino
Vice Chairperson: Susan Duval
Board Members:
Mark Johnson
Linda Prescott
Shannon Rodriguez

July 12, 2023

**REF: Renewal of RFQ #: 9009-3100-2103 Roofing Inspection Consulting Continuing Services**

On September 20th, 2023, the above referenced RFQ/contract will expire. The Hernando County School District, wishes to exercise its option to renew this contract for **one (1) additional two (2) year term** with your mutual consent. Please respond no later than August 15th, 2023, indicating whether or not you wish to renew this contract by checking the appropriate box below, sign and date.

After signing, please email to mattson_b@hcsb.k12.fl.us.

OPTION 1: ☒ Renew the current contract under the original terms, conditions, pricing and/or percentages.

OPTION 2: ☐ DO NOT renew the current contract.

**In addition, we require the following documentation:**

☒ Completed Certificate of Insurance

Please note: The original contract term may require this contract to be extended up to ninety (90) days beyond the original contract expiration date if needed for District approval. Prices and discounts shall remain firm for the entire extension period.

By renewing and signing below, vendor acknowledges compliance with the "Jessica Lunsford Act".

REI Engineers, Inc.
Roof Engineering Associates, Inc
Company Name

William J. Schultz, P.E.
Authorizing Name & Title Vice President

7/12/23
Date

Authorizing Signature

*It is the policy of the Hernando County School District not to illegally discriminate or allow its employees to illegally discriminate on the basis of race, color, religion, national origin, age, sex, marital status, disability or GINA in its educational programs or employment practices.*

Complete Section A **or** B; **and** C

**MUST BE COMPLETED IN FULL FOR PLACEMENT CONSIDERATION.**
(For Donations, use Section B)

**A. Item Currently Budgeted -**

Account Name: Various Funds Using Capital Accounts

| Account Number | Fund | Function | Object | Cost Center | Project | Sub Project |
|---|---|---|---|---|---|---|
| | 3XXXE | 7400 | 6XXX | 9009 | MXXX | |

| Original Approved Budget | + - Budget Amendments | - Expenditures / Encumbrances To Date | = Current Available Budget | - Present Request | = Remaining Balance Available |
|---|---|---|---|---|---|
| $ 500,000.00 | $ 0.00 | $ 0.00 | $ 500,000.00 | $ 500,000.00 | $ 0.00 |

Account Name: _____

| Account Number | Fund | Function | Object | Cost Center | Project | Sub Project |
|---|---|---|---|---|---|---|
| | | | | | | |

| Original Approved Budget | + - Budget Amendments | - Expenditures / Encumbrances To Date | = Current Available Budget | - Present Request | = Remaining Balance Available |
|---|---|---|---|---|---|
| $ | $ | $ | $ | $ | $ |

**B. Item Currently Not Budgeted -****

Funding Source: _____

Account Name: _____

| Account Number | Fund | Function | Object | Cost Center | Project | Sub Project |
|---|---|---|---|---|---|---|
| | | | | | | |

Amount $ _____

Funding Source: _____

Account Name: _____

| Account Number | Fund | Function | Object | Cost Center | Project | Sub Project |
|---|---|---|---|---|---|---|
| | | | | | | |

Amount $ _____

**C. History**

Check one:
**Prior Year Budget:** ○
**New for Current Year:** ⊗

Prior Year Approved Budget: $ 250,000.00
Prior Year Actual Spent: $ 250,000.00

**** WHEN ITEM NOT CURRENTLY BUDGETED IS APPROVED BY THE SCHOOL BOARD, THIS WILL SERVE AS THE BUDGET AMENDMENT****

**Agenda Item #** 17. 24-1642 9/5/2023

**Title and Board Action Requested**
Award Bid No. ORL 1011.003, School Roof Coating, HVAC Replacement & Ladder Receivers at Powell Middle School, to Protech Roofing Services, LLC, for construction good and services and authorize the purchase for $379,900.00.

**Executive Summary**
The Director of Facilities and Construction, on behalf of the Superintendent of Schools, hereby requests the Board award Bid No. ORL 1011.003, School Roof Coating, HVAC Replacement & Ladder Receivers at Powell Middle School, to Protech Roofing Services, LLC, for construction good and services and authorize the purchase for $379,900.00.

**My Contact**
Brian Ragan
Director of Facilities & Construction
ragan_b@hcsb.k12.fl.us
(352) 797-7050

**2018-23 Strategic Focus Area**
Pillar 3: Facility Operations

**Financial Impact**
See attached budget sheet.

# ADVERTISEMENT FOR BIDS

**PROJECT NAME:** Hernando County Schools - Powell Middle School Roof Coating, HVAC Replacement & Ladder Receivers

**HERNANDO COUNTY SCHOOL BOARD**
8016 Mobley Road
Brooksville, FL 34601

**ESTIMATED COST:** $321,500.00

**BID DATE:** Sealed Bids are due from pre-qualified roofers on **August 3, 2023, at 11:00 AM** at the Facilities & Construction Department, Hernando County School Board, 8016 Mobley Rd., Brooksville, FL 34601, where they will be publicly opened and read aloud. Late bids will be considered non-responsive. All sealed bids shall state the name of the project, Owner's name and address. When required by the Bid Documents, bids shall contain a bid bond or other bid security in the amount of 5% of the base bid.

Drawings and Specifications may be viewed and/or downloaded as Adobe pdf files through the internet, free of charge. All plan-holders must be registered with Raymond Engineering-Georgia LLC, so they can be notified by email of any future announcements or addenda which may affect bidding for this project. No partial sets will be issued; no sets will be issued to sub-bidders by the Architect.

Full sets will be issued and can be obtained commencing on the initial date of advertisement emailing your request to Connor Salas at:

**Raymond Engineering-Georgia, LLC**
**connor.salas@raymondllc.com**

In addition, bidders are encouraged to register on the Public Purchase web page at **www.publicpurchase.com** to receive information related to this bid.

Prospective bidders or their representative are required to attend a **MANDATORY PRE-BID MEETING** at the job site on **July 18th, 2023 at 10:00 AM**. Existing conditions may be observed afterward. The Design Professional will conduct the meeting and the Owner will review the eligibility of prospective bidders. Prospective bidders who have not contracted with the School Board within two years prior to the scheduled bid opening date are encouraged to bring a completed Contractor's Qualification Statement (AIA Form A305) to this meeting.

The Hernando County School Board reserves the right to waive any minor irregularities and technicalities. Bidders are hereby notified that failure to file a bid protest within the time and manner prescribed by the Florida Statutes shall constitute a waiver of any right to protest the award.

Published in the Tampa Bay Times June 25th, July 2nd & July 9th, 2023.

HERNANDO SCHOOL DISTRICT
Learn it. Love it. Live it.

# PUBLIC BID OPENING – BID TABULATION

**BID TITLE: PMS Roof & HVAC Replacement and Ladder Receiver**
**BID NUMBER: ORL 1011.003**
**DATE & TIME: 8/3/2023 11:00AM**

| BIDDER'S NAME | BID BOND (Y/N) | ALL ADDENDA (Y/N) | BASE BID | UNIT COSTS / ALLOWANCES (INCLUDED IN BASE BID) | | | |
|---|---|---|---|---|---|---|---|
| | | | | UNIT COST No. 1 | UNIT COST No. 2 | UNIT COST No. 3 | |
| Air Mechanical | Y | Y | $479,200.00 | $13.46 | $40.00 | $20.00 | |
| Allied Roofing | N | N | $NO BID | $ | $ | $ | |
| Gulf State Roofing | N | N | $NO BID | $ | $ | $ | |
| MRB Contracting | N | N | $NO BID | $ | $ | $ | |
| Protech Roofing | Y | Y | $379,900.00 | $6.00 | $12.00 | $7.50 | |
| RMS Orlando, NC | N | N | $NO BID | $ | $ | $ | |
| Teamcraft Roofing | N | N | $NO BID | $ | $ | $ | |
| | | | $ | $ | $ | $ | |
| | | | $ | $ | $ | $ | |
| | | | $ | $ | $ | $ | |
| | | | $ | $ | $ | $ | |
| | | | $ | $ | $ | $ | |

**Opened and read aloud by: ___Desmond Maner _____**

**Witnessed and tabulated by: __Richard Oakley_____**

**No. of bids solicited: _____**
**No. of bids received: ___2_____**
**No. of late bids: ___0_____**
**No. of declined bids: ___0_____**

*The School District of Hernando County, Florida*
*FACILITIES & CONSTRUCTION DEPARTMENT*
919 N. Broad Street
Brooksville, FL 34601
Phone: (352) 797-7050
Fax: (352) 797-7150

HERNANDO SCHOOL DISTRICT

Learn it. Love it. Live it.

Superintendent: *John Stratton*
Board Chairperson: *Gus Guadagnino*
Vice Chairperson: *Susan Duval*
Board Members:
*Mark Johnson*
*Linda Prescott*
*Shannon Rodriguez*

# NOTICE OF INTENT TO AWARD

The Hernando County School Board, represented by the undersigned, has considered the Proposals submitted for the work described herein:

**SCHOOL / SITE:** Powell Middle School **DATE:** 8/4/2023

**PROJECT NAME:** Roof Coating & HVAC Replacement And Ladder Receivers

---

**CONTRACTOR:** Protech Roofing

**ADDRESS:** 9035 Jayson Dr

**PROPOSAL:** 379,900.00
(Dollar amount in numerals)

There Hundred Seventy Nine Thousand Nine Hundred
(Dollar amount in words)

TO THE CONTRACTOR NAMED HEREIN: Your Proposal, deemed to be in the best interest of the Hernando County School Board, is hereby accepted, pending final execution of the agreement.

You are required, as applicable, to execute the approved Agreement and to furnish the Performance Bond, Labor and Material Payment Bond, Insurance Policy and Certificates of Insurance within ten (10) days from the date of this Notice.

Your failure to execute said Agreement or to furnish said Bonds and Insurance, within ten (10) days from the date of this Notice, shall entitle the Hernando County School Board to: 1) Retain as liquidated damages the entire amount of the Bid Security submitted with your Proposal, 2) Consider as relinquished your rights arising from our acceptance of your Proposal, and 3) Award the Work covered by your Proposal to another bidder, or to re-advertise the Project.

---

**BY:** DESMOND MANER Digitally signed by DESMOND MANER Date: 2023.08.04 06:51:21 -04'00'
Signature

Printed Name

Construction Projects Manager
Title

**Notice is hereby given of the District's Intent to Award as indicated above. Failure to file a protest within the time prescribed in section 120.57(3), Florida Statutes, or failure to post the bond or other security required by law within the time allowed for filing a bond shall constitute a waiver of proceedings under chapter 120, Florida Statutes.**

*It is the policy of the Hernando County School District not to illegally discriminate or allow its employees to illegally discriminate on the basis of race, color, religion, national origin, age, sex, marital status, disability or GINA in its educational programs or employment practices.*

# AIA® Document A101® – 2017

## *Standard Form of Agreement Between Owner and Contractor* *where the basis of payment is a Stipulated Sum*

**AGREEMENT** made as of the Fifth day of September in the year Two-thousand Twenty-three
*(In words, indicate day, month and year.)*

**BETWEEN** the Owner:
*(Name, legal status, address and other information)*

Hernando County School District
8016 Mobley Road
Brooksville, FL 34601

and the Contractor:
*(Name, legal status, address and other information)*

Protech Roofing Services, LLC
9035 Jayson Drive
Brooksville, FL 34613

for the following Project:
*(Name, location and detailed description)*

Powell Middle School Roof Coating, HVAC Replacement & Ladder Receivers

The Architect:
*(Name, legal status, address and other information)*

Raymond, Inc.
9100 Conroy Windermere Road
Suite 200
Windermere, FL 37486

The Owner and Contractor agree as follows.

**ADDITIONS AND DELETIONS:**
The author of this document has added information needed for its completion. The author may also have revised the text of the original AIA standard form. An *Additions and Deletions Report* that notes added information as well as revisions to the standard form text is available from the author and should be reviewed. A vertical line in the left margin of this document indicates where the author has added necessary information and where the author has added to or deleted from the original AIA text.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

The parties should complete A101®–2017, Exhibit A, Insurance and Bonds, contemporaneously with this Agreement. AIA Document A201®–2017, General Conditions of the Contract for Construction, is adopted in this document by reference. Do not use with other general conditions unless this document is modified.

Init.
/
AIA Document A101 – 2017. Copyright © 1915, 1918, 1925, 1937, 1951, 1958, 1961, 1963, 1967, 1974, 1977, 1987, 1991, 1997, 2007 and 2017. All rights reserved. "The American Institute of Architects," "American Institute of Architects," "AIA," the AIA Logo, and "AIA Contract Documents" are registered trademarks of The American Institute of Architects. This document was produced at 16:12:36 ET on 08/15/2023 under Order No.3104238935 which expires on 07/18/2024, is not for resale, is licensed for one-time use only, and may only be used in accordance with the AIA Contract Documents® Terms of Service. To report copyright violations, e-mail docinfo@aiacontracts.com.
**User Notes:**
(824914736)

TABLE OF ARTICLES

1 THE CONTRACT DOCUMENTS

2 THE WORK OF THIS CONTRACT

3 DATE OF COMMENCEMENT AND SUBSTANTIAL COMPLETION

4 CONTRACT SUM

5 PAYMENTS

6 DISPUTE RESOLUTION

7 TERMINATION OR SUSPENSION

8 MISCELLANEOUS PROVISIONS

9 ENUMERATION OF CONTRACT DOCUMENTS

EXHIBIT A INSURANCE AND BONDS

## ARTICLE 1 THE CONTRACT DOCUMENTS

The Contract Documents consist of this Agreement, Conditions of the Contract (General, Supplementary, and other Conditions), Drawings, Specifications, Addenda issued prior to execution of this Agreement, other documents listed in this Agreement, and Modifications issued after execution of this Agreement, all of which form the Contract, and are as fully a part of the Contract as if attached to this Agreement or repeated herein. The Contract represents the entire and integrated agreement between the parties hereto and supersedes prior negotiations, representations, or agreements, either written or oral. An enumeration of the Contract Documents, other than a Modification, appears in Article 9.

## ARTICLE 2 THE WORK OF THIS CONTRACT

The Contractor shall fully execute the Work described in the Contract Documents, except as specifically indicated in the Contract Documents to be the responsibility of others.

## ARTICLE 3 DATE OF COMMENCEMENT AND SUBSTANTIAL COMPLETION

**§ 3.1** The date of commencement of the Work shall be:
*(Check one of the following boxes.)*

[ ] The date of this Agreement.

[ **X** ] A date set forth in a notice to proceed issued by the Owner.

[ ] Established as follows:
*(Insert a date or a means to determine the date of commencement of the Work.)*

If a date of commencement of the Work is not selected, then the date of commencement shall be the date of this Agreement.

**§ 3.2** The Contract Time shall be measured from the date of commencement of the Work.

### § 3.3 Substantial Completion

**§ 3.3.1** Subject to adjustments of the Contract Time as provided in the Contract Documents, the Contractor shall achieve Substantial Completion of the entire Work:
*(Check one of the following boxes and complete the necessary information.)*

AIA Document A101 – 2017. Copyright © 1915, 1918, 1925, 1937, 1951, 1958, 1961, 1963, 1967, 1974, 1977, 1987, 1991, 1997, 2007 and 2017. All rights reserved. "The American Institute of Architects," "American Institute of Architects," "AIA," the AIA Logo, and "AIA Contract Documents" are registered trademarks of The American Institute of Architects. This document was produced at 16:12:36 ET on 08/15/2023 under Order No.3104238935 which expires on 07/18/2024, is not for resale, is licensed for one-time use only, and may only be used in accordance with the AIA Contract Documents® Terms of Service. To report copyright violations, e-mail docinfo@aiacontracts.com.
**User Notes:** (824914736)

[ ] Not later than Ninety (90 ) calendar days from the date of commencement of the Work.

[ ] By the following date:

**§ 3.3.2** Subject to adjustments of the Contract Time as provided in the Contract Documents, if portions of the Work are to be completed prior to Substantial Completion of the entire Work, the Contractor shall achieve Substantial Completion of such portions by the following dates:

| Portion of Work | Substantial Completion Date |
|---|---|
| N/A | N/A |

**§ 3.3.3** If the Contractor fails to achieve Substantial Completion as provided in this Section 3.3, liquidated damages, if any, shall be assessed as set forth in Section 4.5.

## ARTICLE 4 CONTRACT SUM

**§ 4.1** The Owner shall pay the Contractor the Contract Sum in current funds for the Contractor's performance of the Contract. The Contract Sum shall be Three Hundred Seventy-nine Thousand Nine Hundred Dollars and Zero Cents ($ 379,900.00 ), subject to additions and deductions as provided in the Contract Documents.

### § 4.2 Alternates

**§ 4.2.1** Alternates, if any, included in the Contract Sum:

| Item | Price |
|---|---|
| N/A | N/A |

**§ 4.2.2** Subject to the conditions noted below, the following alternates may be accepted by the Owner following execution of this Agreement. Upon acceptance, the Owner shall issue a Modification to this Agreement.
*(Insert below each alternate and the conditions that must be met for the Owner to accept the alternate.)*

| Item | Price | Conditions for Acceptance |
|---|---|---|
| N/A | N/A | N/A |

**§ 4.3** Allowances, if any, included in the Contract Sum:
*(Identify each allowance.)*

| Item | Price |
|---|---|

**§ 4.4** Unit prices, if any:
*(Identify the item and state the unit price and quantity limitations, if any, to which the unit price will be applicable.)*

| Item | Units and Limitations | Price per Unit ($0.00) |
|---|---|---|
| FR Wood Blocking | 600 BF | $6.00 |
| Remove/Replace Structural Metal Deck | 2000 SF | $12.00 |
| Repair Existing Lightweight Concrete | 2000 SF | $7.50 |

**§ 4.5** Liquidated damages, if any:
*(Insert terms and conditions for liquidated damages, if any.)*

Three-hundred dollars ($300.00) per calendar day as stipulated in the Bid Proposal Form and Instructions to Bidders

**§ 4.6** Other:
*(Insert provisions for bonus or other incentives, if any, that might result in a change to the Contract Sum.)*

N/A

AIA Document A101 – 2017. Copyright © 1915, 1918, 1925, 1937, 1951, 1958, 1961, 1963, 1967, 1974, 1977, 1987, 1991, 1997, 2007 and 2017. All rights reserved. "The American Institute of Architects," "American Institute of Architects," "AIA," the AIA Logo, and "AIA Contract Documents" are registered trademarks of The American Institute of Architects. This document was produced at 16:12:36 ET on 08/15/2023 under Order No.3104238935 which expires on 07/18/2024, is not for resale, is licensed for one-time use only, and may only be used in accordance with the AIA Contract Documents® Terms of Service. To report copyright violations, e-mail docinfo@aiacontracts.com.
User Notes:
(824914736)

## ARTICLE 5 PAYMENTS

### § 5.1 Progress Payments

**§ 5.1.1** Based upon Applications for Payment submitted to the Architect by the Contractor and Certificates for Payment issued by the Architect, the Owner shall make progress payments on account of the Contract Sum to the Contractor as provided below and elsewhere in the Contract Documents.

**§ 5.1.2** The period covered by each Application for Payment shall be one calendar month ending on the last day of the month, or as follows:

The twenty-fifth (25th) day of the month

**§ 5.1.3** Provided that an Application for Payment is received by the Architect not later than the 25th day of a month, the Owner shall make payment of the amount certified to the Contractor not later than the last day of the following month. If an Application for Payment is received by the Architect after the application date fixed above, payment of the amount certified shall be made by the Owner not later than forty-five ( 45 ) days after the Architect receives the Application for Payment.
*(Federal, state or local laws may require payment within a certain period of time.)*

**§ 5.1.4** Each Application for Payment shall be based on the most recent schedule of values submitted by the Contractor in accordance with the Contract Documents. The schedule of values shall allocate the entire Contract Sum among the various portions of the Work. The schedule of values shall be prepared in such form, and supported by such data to substantiate its accuracy, as the Architect may require. This schedule of values shall be used as a basis for reviewing the Contractor's Applications for Payment.

**§ 5.1.5** Applications for Payment shall show the percentage of completion of each portion of the Work as of the end of the period covered by the Application for Payment.

**§ 5.1.6** In accordance with AIA Document A201™–2017, General Conditions of the Contract for Construction, and subject to other provisions of the Contract Documents, the amount of each progress payment shall be computed as follows:

**§ 5.1.6.1** The amount of each progress payment shall first include:

.1 That portion of the Contract Sum properly allocable to completed Work;

.2 That portion of the Contract Sum properly allocable to materials and equipment delivered and suitably stored at the site for subsequent incorporation in the completed construction, or, if approved in advance by the Owner, suitably stored off the site at a location agreed upon in writing; and

.3 That portion of Construction Change Directives that the Architect determines, in the Architect's professional judgment, to be reasonably justified.

**§ 5.1.6.2** The amount of each progress payment shall then be reduced by:

.1 The aggregate of any amounts previously paid by the Owner;

.2 The amount, if any, for Work that remains uncorrected and for which the Architect has previously withheld a Certificate for Payment as provided in Article 9 of AIA Document A201–2017;

.3 Any amount for which the Contractor does not intend to pay a Subcontractor or material supplier, unless the Work has been performed by others the Contractor intends to pay;

.4 For Work performed or defects discovered since the last payment application, any amount for which the Architect may withhold payment, or nullify a Certificate of Payment in whole or in part, as provided in Article 9 of AIA Document A201–2017; and

.5 Retainage withheld pursuant to Section 5.1.7.

### § 5.1.7 Retainage

**§ 5.1.7.1** For each progress payment made prior to Substantial Completion of the Work, the Owner may withhold the following amount, as retainage, from the payment otherwise due:
*(Insert a percentage or amount to be withheld as retainage from each Application for Payment. The amount of retainage may be limited by governing law.)*

Five percent (5%)

AIA Document A101 – 2017. Copyright © 1915, 1918, 1925, 1937, 1951, 1958, 1961, 1963, 1967, 1974, 1977, 1987, 1991, 1997, 2007 and 2017. All rights reserved. "The American Institute of Architects," "American Institute of Architects," "AIA," the AIA Logo, and "AIA Contract Documents" are registered trademarks of The American Institute of Architects. This document was produced at 16:12:36 ET on 08/15/2023 under Order No.3104238935 which expires on 07/18/2024, is not for resale, is licensed for one-time use only, and may only be used in accordance with the AIA Contract Documents® Terms of Service. To report copyright violations, e-mail docinfo@aiacontracts.com.
**User Notes:** (824914736)

**§ 5.1.7.1.1** The following items are not subject to retainage:
*(Insert any items not subject to the withholding of retainage, such as general conditions, insurance, etc.)*

**§ 5.1.7.2** Reduction or limitation of retainage, if any, shall be as follows:
*(If the retainage established in Section 5.1.7.1 is to be modified prior to Substantial Completion of the entire Work, including modifications for Substantial Completion of portions of the Work as provided in Section 3.3.2, insert provisions for such modifications.)*

Retainage shall not be reduced prior to Substantial Completion

**§ 5.1.7.3** Except as set forth in this Section 5.1.7.3, upon Substantial Completion of the Work, the Contractor may submit an Application for Payment that includes the retainage withheld from prior Applications for Payment pursuant to this Section 5.1.7. The Application for Payment submitted at Substantial Completion shall not include retainage as follows:
*(Insert any other conditions for release of retainage upon Substantial Completion.)*

**§ 5.1.8** If final completion of the Work is materially delayed through no fault of the Contractor, the Owner shall pay the Contractor any additional amounts in accordance with Article 9 of AIA Document A201–2017.

**§ 5.1.9** Except with the Owner's prior approval, the Contractor shall not make advance payments to suppliers for materials or equipment which have not been delivered and stored at the site.

**§ 5.2 Final Payment**

**§ 5.2.1** Final payment, constituting the entire unpaid balance of the Contract Sum, shall be made by the Owner to the Contractor when

**.1** the Contractor has fully performed the Contract except for the Contractor's responsibility to correct Work as provided in Article 12 of AIA Document A201–2017, and to satisfy other requirements, if any, which extend beyond final payment; and

**.2** a final Certificate for Payment has been issued by the Architect.

**§ 5.2.2** The Owner's final payment to the Contractor shall be made no later than 30 days after the issuance of the Architect's final Certificate for Payment, or as follows:

Within 10 days following Final Acceptance at a regularly scheduled Board meeting

**§ 5.3 Interest**

Payments due and unpaid under the Contract shall bear interest from the date payment is due at the rate stated below, or in the absence thereof, at the legal rate prevailing from time to time at the place where the Project is located.
*(Insert rate of interest agreed upon, if any.)*

2.0 % Two-percent

## ARTICLE 6 DISPUTE RESOLUTION

**§ 6.1 Initial Decision Maker**

The Architect will serve as the Initial Decision Maker pursuant to Article 15 of AIA Document A201–2017, unless the parties appoint below another individual, not a party to this Agreement, to serve as the Initial Decision Maker.
*(If the parties mutually agree, insert the name, address and other contact information of the Initial Decision Maker, if other than the Architect.)*


AIA Document A101 – 2017. Copyright © 1915, 1918, 1925, 1937, 1951, 1958, 1961, 1963, 1967, 1974, 1977, 1987, 1991, 1997, 2007 and 2017. All rights reserved. "The American Institute of Architects," "American Institute of Architects," "AIA," the AIA Logo, and "AIA Contract Documents" are registered trademarks of The American Institute of Architects. This document was produced at 16:12:36 ET on 08/15/2023 under Order No.3104238935 which expires on 07/18/2024, is not for resale, is licensed for one-time use only, and may only be used in accordance with the AIA Contract Documents® Terms of Service. To report copyright violations, e-mail docinfo@aiacontracts.com.
**User Notes:**
(824914736)

**§ 6.2 Binding Dispute Resolution**
For any Claim subject to, but not resolved by, mediation pursuant to Article 15 of AIA Document A201–2017, the method of binding dispute resolution shall be as follows:
*(Check the appropriate box.)*

[ ] Arbitration pursuant to Section 15.4 of AIA Document A201–2017

[ X ] Litigation in a court of competent jurisdiction

[ ] Other *(Specify)*

If the Owner and Contractor do not select a method of binding dispute resolution, or do not subsequently agree in writing to a binding dispute resolution method other than litigation, Claims will be resolved by litigation in a court of competent jurisdiction.

**ARTICLE 7 TERMINATION OR SUSPENSION**
**§ 7.1** The Contract may be terminated by the Owner or the Contractor as provided in Article 14 of AIA Document A201–2017.

**§ 7.1.1** If the Contract is terminated for the Owner's convenience in accordance with Article 14 of AIA Document A201–2017, then the Owner shall pay the Contractor a termination fee as follows:
*(Insert the amount of, or method for determining, the fee, if any, payable to the Contractor following a termination for the Owner's convenience.)*

The Owner shall pay reasonable and documented costs only for that portion of Work completed at the time of termination, as determined by the Architect/Engineer of Record. Such costs shall be based on unit prices itemized in Exhibit F, or a subsequent Schedule of Values approved by the Architect/Engineer of Record.

**§ 7.2** The Work may be suspended by the Owner as provided in Article 14 of AIA Document A201–2017.

**ARTICLE 8 MISCELLANEOUS PROVISIONS**
**§ 8.1** Where reference is made in this Agreement to a provision of AIA Document A201–2017 or another Contract Document, the reference refers to that provision as amended or supplemented by other provisions of the Contract Documents.

**§ 8.2** The Owner's representative:
*(Name, address, email address, and other information)*

Brian Ragan
8016 Mobley Rd.
Telephone Number: 3527977050

Email Address: ragan_b@hcsb.k12.fl.us

**§ 8.3** The Contractor's representative:
*(Name, address, email address, and other information)*

Joseph Mignoli
P.O. Box 1114
Brooksville, FL 34605
352-397-9197

AIA Document A101 – 2017. Copyright © 1915, 1918, 1925, 1937, 1951, 1958, 1961, 1963, 1967, 1974, 1977, 1987, 1991, 1997, 2007 and 2017. All rights reserved. "The American Institute of Architects," "American Institute of Architects," "AIA," the AIA Logo, and "AIA Contract Documents" are registered trademarks of The American Institute of Architects. This document was produced at 16:12:36 ET on 08/15/2023 under Order No.3104238935 which expires on 07/18/2024, is not for resale, is licensed for one-time use only, and may only be used in accordance with the AIA Contract Documents® Terms of Service. To report copyright violations, e-mail docinfo@aiacontracts.com.
**User Notes:**
(824914736)

**§ 8.4** Neither the Owner's nor the Contractor's representative shall be changed without ten days' prior notice to the other party.

**§ 8.5 Insurance and Bonds**

**§ 8.5.1** The Owner and the Contractor shall purchase and maintain insurance as set forth in AIA Document A101™–2017, Standard Form of Agreement Between Owner and Contractor where the basis of payment is a Stipulated Sum, Exhibit A, Insurance and Bonds, and elsewhere in the Contract Documents.

**§ 8.5.2** The Contractor shall provide bonds as set forth in AIA Document A101™–2017 Exhibit A, and elsewhere in the Contract Documents.

**§ 8.6** Notice in electronic format, pursuant to Article 1 of AIA Document A201–2017, may be given in accordance with AIA Document E203™–2013, Building Information Modeling and Digital Data Exhibit, if completed, or as otherwise set forth below:
*(If other than in accordance with AIA Document E203–2013, insert requirements for delivering notice in electronic format such as name, title, and email address of the recipient and whether and how the system will be required to generate a read receipt for the transmission.)*

**§ 8.7** Other provisions:

## ARTICLE 9 ENUMERATION OF CONTRACT DOCUMENTS

**§ 9.1** This Agreement is comprised of the following documents:

.1 AIA Document A101™–2017, Standard Form of Agreement Between Owner and Contractor

.2 AIA Document A101™–2017, Exhibit A, Insurance and Bonds

.3 AIA Document A201™–2017, General Conditions of the Contract for Construction

.4 AIA Document E203™–2013, Building Information Modeling and Digital Data Exhibit, dated as indicated below:
*(Insert the date of the E203-2013 incorporated into this Agreement.)*

.5 Drawings

| Number | Title | Date |
|---|---|---|
| G001 | Cover Index Sheet | 3/31/2023 |
| G002 | Codes & Abbreviations | " |
| M001 | Legend | " |
| MD101 | Demolition (Floor) | " |
| MD102 | Demolition (Roof) | " |
| M101 | Floor Plan | " |
| M102 | Roof Plan | " |
| M501 | Mechanical Details | " |
| S101 | Roof Plan | " |
| S102 | Roof Plan | " |
| S103 | Roof Plan | " |
| S104 | Roof Plan | " |
| S105 | Roof Plan | " |


AIA Document A101 – 2017. Copyright © 1915, 1918, 1925, 1937, 1951, 1958, 1961, 1963, 1967, 1974, 1977, 1987, 1991, 1997, 2007 and 2017. All rights reserved. "The American Institute of Architects," "American Institute of Architects," "AIA," the AIA Logo, and "AIA Contract Documents" are registered trademarks of The American Institute of Architects. This document was produced at 16:12:36 ET on 08/15/2023 under Order No.3104238935 which expires on 07/18/2024, is not for resale, is licensed for one-time use only, and may only be used in accordance with the AIA Contract Documents® Terms of Service. To report copyright violations, e-mail docinfo@aiacontracts.com.
User Notes:
(824914736)

| | | |
|---|---|---|
| S106 | Wind Zone Plan | " |
| S501 | Details | " |
| S502 | Details | " |
| S503 | Details | " |

.6 Specifications

| Section | Title | Date | Pages |
|---|---|---|---|
| Specification | Project Manual | 3/31/23 | 132 |

.7 Addenda, if any:

| Number | Date | Pages |
|---|---|---|
| One | July 24th, 2023 | |

Portions of Addenda relating to bidding or proposal requirements are not part of the Contract Documents unless the bidding or proposal requirements are also enumerated in this Article 9.

.8 Other Exhibits:
*(Check all boxes that apply and include appropriate information identifying the exhibit where required.)*

[ ] AIA Document E204™–2017, Sustainable Projects Exhibit, dated as indicated below:
*(Insert the date of the E204-2017 incorporated into this Agreement.)*

[ ] The Sustainability Plan:

| Title | Date | Pages |
|---|---|---|

[ ] Supplementary and other Conditions of the Contract:

| Document | Title | Date | Pages |
|---|---|---|---|

.9 Other documents, if any, listed below:
*(List here any additional documents that are intended to form part of the Contract Documents. AIA Document A201™–2017 provides that the advertisement or invitation to bid, Instructions to Bidders, sample forms, the Contractor's bid or proposal, portions of Addenda relating to bidding or proposal requirements, and other information furnished by the Owner in anticipation of receiving bids or proposals, are not part of the Contract Documents unless enumerated in this Agreement. Any such documents should be listed here only if intended to be part of the Contract Documents.)*

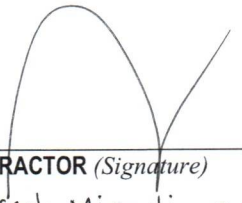
**EXHIBIT A - AIA Insurance and Bonds**
**EXHIBIT B – Not Applicable**
**EXHIBIT C - HCSB Contractor's Insurance and Bond Requirements**
**EXHIBIT D - HCSB Standard Addendum to Agreements**
**EXHIBIT E - HCSB Conflict of Interest Form**

This Agreement entered into as of the day and year first written above.


AIA Document A101 – 2017. Copyright © 1915, 1918, 1925, 1937, 1951, 1958, 1961, 1963, 1967, 1974, 1977, 1987, 1991, 1997, 2007 and 2017. All rights reserved. "The American Institute of Architects," "American Institute of Architects," "AIA," the AIA Logo, and "AIA Contract Documents" are registered trademarks of The American Institute of Architects. This document was produced at 16:12:36 ET on 08/15/2023 under Order No.3104238935 which expires on 07/18/2024, is not for resale, is licensed for one-time use only, and may only be used in accordance with the AIA Contract Documents® Terms of Service. To report copyright violations, e-mail docinfo@aiacontracts.com.
User Notes: (824914736)

**OWNER** *(Signature)*

*(Printed name and title)*



**CONTRACTOR** *(Signature)*

Joseph Mignoli, authorized member

*(Printed name and title)*

AIA Document A101 – 2017. Copyright © 1915, 1918, 1925, 1937, 1951, 1958, 1961, 1963, 1967, 1974, 1977, 1987, 1991, 1997, 2007 and 2017. All rights reserved. "The American Institute of Architects," "American Institute of Architects," "AIA," the AIA Logo, and "AIA Contract Documents" are registered trademarks of The American Institute of Architects. This document was produced at 16:12:36 ET on 08/15/2023 under Order No.3104238935 which expires on 07/18/2024, is not for resale, is licensed for one-time use only, and may only be used in accordance with the AIA Contract Documents® Terms of Service. To report copyright violations, e-mail docinfo@aiacontracts.com.
**User Notes:**
(824914736)

# CONFLICT OF INTEREST

Bidder must execute either Section I or Section II hereunder, relative to Florida State Statute 112. Failure to execute either section may result in rejection of your bid/proposal. All Proposers must disclose, with their bid/proposal, the name of any officer, director, or agent who is also an employee of the Hernando County School District. Further, all Proposers must disclose the name of any HCSB employee(s) who own directly, or indirectly, an interest in the Proposer or any of its branches or subsidiaries.

## SECTION I

I hereby certify that no official or employee of Hernando County School Board, requiring the goods or services described in these specifications, has a material financial interest in this company.

Signature of Officer/Agent authorized

Protech Roofing Services LLC
Company Name

Joseph Mignoli
Print Name

9035 Jayson Drive
Business Address

Brooksville, FL 34613
City, State, Zip Code

## SECTION II

Approved as to form
Nancy McClain Alfonso
General Counsel, HCSB

I hereby certify that the following named Hernando County School Board official(s) and/or employee(s) having material financial interest(s) in this company. *(Please use separate sheet if needed)*

Name

Title or Position

Name

Title or Position

Signature of Officer/Agent authorized

Company Name

Print Name

Business Address

City, State, Zip Code

Revised: 08/25/15

## STANDARD ADDENDUM TO AGREEMENTS WITH THE HERNANDO COUNTY SCHOOL BOARD

**WHEREAS**, the undersigned has entered into an Agreement or Contract (hereinafter Agreement) with the Hernando County School Board; and,

**WHEREAS**, the Agreement sets forth the general terms and conditions of the relationship between the parties; and,

**WHEREAS**, the undersigned acknowledges that the School Board is the contracting authority for the Hernando County School Board and there are certain standard contract terms expected to be in every agreement by the School Board; and,

**WHEREAS**, the undersigned hereby agrees that these standard terms are part of the Agreement with the School Board.

1. The Contractor hereby agrees to indemnify, defend and hold the School Board harmless from and against any and all damages of any nature whatsoever which are caused or materially contributed to by the negligent, reckless or intentional acts of the Indemnifying Party.

2. To the extent that the agreement requires the School Board to indemnify Contractor, it shall only be to the extent of the limits set forth in §768.28(5), Fla. Stat. and then only for the negligent or wrongful act or omission of any officer or employee of the School Board acting within the scope of the officer's/employee's office or employment under circumstances in which the state or such agency or subdivision, if a private person, would be liable to the claimant. Further, except as specifically provided herein, the School Board does not waive any defense of sovereign immunity. It is further understood and agreed by the parties to this agreement that no officer or employee may be held personally liable except as provided by §768.28(9), Fla. Stat. Notwithstanding the foregoing, the School Board intends to avail itself of the benefits of §768.28 and of other statutes and common law governing sovereign immunity to the fullest extent possible. However, in no event will the School Board's liability under this provision exceed the sum of the lesser of the following: (a) the amount paid by the School Board to Contractor or (b) the amounts identified as statutory limits pursuant to §768.28, Fla. Stat. if applicable. Nothing in this Agreement is intended to inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under the doctrine of sovereign immunity or by operation of law.

3. The parties agree to each pay their own attorneys' fees and costs relating to the negotiation of the Agreement and this Addendum and in relation to any action to enforce the terms of either document.

4. As may be applicable, all persons providing goods or services to the School Board pursuant the Agreement shall undergo the necessary background screening described in section 1012.465, Florida Statutes at their own cost before coming onto School Board property.

5. If the Agreement requires the expenditure of funds for more than one fiscal year, the Agreement shall be subject to termination by the School Board without cause upon a thirty (30) day notice.

6. Any conflict between the terms of this Addendum and the parties original Agreement or subsequent modifications thereof are to be resolved in favor of this Addendum.

7. The Agreement and this Addendum are to be construed in accordance with the laws of the State of Florida, and the parties hereby agree that performance of the terms and provisions of the Agreement are to be performed solely within the State of Florida. The Parties agree that the Circuit Court for the Fifth Judicial Circuit, Hernando County, Florida (hereinafter "Court"), shall have sole and exclusive jurisdiction to enforce the terms of this Agreement, notwithstanding any provisions in the Agreement to the contrary, and the Parties further agree that they will present any disputes under this Agreement, including, without limitation, any claims for breach or enforcement of this Agreement, exclusively to the Court.

8. The payment obligation of the School Board created by the Agreement is conditioned upon the availability of funds that are appropriated or allocated for the payment of services or products. If such funds are not allocated and available, the Agreement may be terminated by the School Board at the end of the period for which funds are available. The School Board shall notify the Contractor at the earliest possible time before such termination. No penalty shall accrue to the School Board in the event this provision is exercised, and the School Board shall not be obligated or liable for any future payments due or for any damages as a result of such termination.

9. If, and to the extent the agreement provides for the payment of any applicable sales taxes, the Parties acknowledge that the School Board is an entity which is exempt from the same as provided by 212.08(6), Fla. Stat.

10. The Parties agree that in the event Contractor files for bankruptcy, insolvency or receivership during the term of this agreement, the School Board may, at its option, terminate and cancel said contract, in which event all rights hereunder shall immediately cease and terminate.

11. Neither party shall be liable to the other, nor deemed in default under this Agreement to the extent that such party's performance under this Agreement is rendered impossible, impractical, or prevented by reason of force majeure. For purposes of this Agreement, the term "force majeure" means an occurrence that is beyond the control of the party affected and occurs without fault or negligence on behalf of either party. Without limiting the foregoing, force majeure includes acts of God; acts of the public enemy; war; riots; strikes; labor disputes; civil disorders; fires; floods; hurricanes, epidemics, pandemics, government regulations, and the issuance or extension of existing government orders of the United States, the State of Florida, or local county and municipal governing bodies, which prevents performance of the contract for all or part of the term of the Agreement.

12. Notwithstanding any provision to the contrary in the agreement, all payments due from the School Board for non-construction services hereunder shall be governed by the provisions

of Chapter 218, Florida Statutes.

13. If, and to the extent that the agreement provides for reimbursement of travel and related expenses, the Parties agree that such reimbursements shall be subject to the reimbursement schedules contained in Section 112.061, Florida Statutes.

14. Contractor confirms that neither it nor its principals are suspended, debarred, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this contract by any governmental department or agency. This certification is a material representation of fact upon which reliance will be placed when the School Board executes this agreement. If it is later determined that Contractor knowingly rendered an erroneous certification, in addition to the other remedies available to School Board, School Board may terminate the Agreement for default by Contractor.

15. E-Verify. Pursuant to Fla. Stat. § 448.095, Contractor shall use the U.S. Department of Homeland Security's E-Verify system https://e-verify.uscis.gov/emp, to verify the employment eligibility of all employees hired during the term of this Agreement. If Contractor enters into a contract with a subcontractor, the subcontractor must provide Contractor with an affidavit stating the subcontractor does not employ, contract with, or subcontract with an unauthorized alien and the Contractor shall provide a copy of such affidavit to the School Board upon receipt and shall maintain a copy for the duration of the Agreement. Failure to comply with this provision is a material breach of the Agreement and the School Board may choose to terminate the Agreement at its sole discretion and seek damages pursuant to Florida Statute. By signing below, Contractor affirms that it is registered with and uses the E-Verify system, is otherwise in compliance with §448.095, Fla. Stat., and acknowledges that it is required to maintain such compliance throughout the term of any Contract entered between the parties.

16. Public records compliance provisions. Any confidentiality provisions in the Agreement shall be read in harmony with Florida's Public Records Act, Chapter 119, Florida Statutes. No provisions in the Agreement can be exercised to frustrate the requirements of the law for the release of records. The parties recognize that the School Board is a governmental entity, subject to Florida law regarding public access to records under Florida Statute, Chapter 119. As such, the Parties agree that only such information as is exempt and confidential under the provisions of law shall be considered confidential under the Term of this agreement and Any confidentiality provisions in the Agreement shall be read in harmony with Florida's Public Records Act, Chapter 119, Florida Statutes. No provisions in the Agreement can be exercised to frustrate the requirements of the law for the release of records. To the extent Contractor provides School Board any information which it believes is confidential or exempt, Contractor shall notify School Board of the specific information that it believes is confidential, as well as the basis for the exemption. Additionally, to the extent that the Contractor has any obligation to act in agency for the School Board, it shall maintain its records subject to section 119.0701, Fla. Stat. If and to the extent that contractor has access to any other confidential information regarding the School Board (such as security information as contemplated by section 119.071(c), Fla. Stat.), the Contractor agrees to use reasonable measures to maintain the confidentiality of such information.

17. To the extent Contractor maintains information that is subject to a public record request, it shall provide the public access to such records in accordance with, and subject to the applicable statutory terms and fees. Failure to do so will be considered a material breach of the original Agreement resulting in immediate termination with no penalty to School Board, and Contractor will indemnify and hold the School Board harmless for any and all damages and expenses suffered as a result of the material breach and contract termination. Contractor must comply with Florida public records laws, including but not limited to chapter 119, Florida Statutes and section 24 of article I of the Constitution of Florida, and specifically agrees to:

a. Keep and maintain public records required by the School Board in order to perform the service under this agreement; and

b. Upon request from the School Board's custodian of public records, provide the School Board with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in chapter 119, Florida Statutes, or as otherwise provided by law; and

c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the contractor does not transfer the records to the School Board; and

d. Upon completion of the contract, transfer, at no cost, to the School Board all public records in possession of the contractor or keep and maintain public records required by the School Board to perform the service. If the contractor transfers all public records to the School Board upon completion of the contract, the contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the contractor keeps and maintains public records upon completion of the contract, the contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the School Board, upon request from the School Board's custodian of public records, in a format that is compatible with the information technology systems of the School Board.

**IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT 919 N. BROAD STREET, BROOKSVILLE, FL 34601, Jordan_k@hcsb.k12.fl.us or (352) 797-7009.**

Notwithstanding any other provisions of law or statutory interpretation, failure of the Contractor to abide by the terms of these public records provisions shall be deemed a material breach of this agreement and the School Board may enforce the terms of this provision in the form of a court proceeding and shall, as a prevailing party, be entitled to reimbursement of all reasonable attorney's fees and costs associated with that proceeding. This

provision shall survive any termination or expiration of the contract.

18. If the Contractor receives any student information / records as a result of this agreement, it will maintain any such information / records as confidential and will not release same to any third parties without the express written approval of the School Board, except third parties who are essential to Contractor's delivery of its services to the School Board and who are bound to maintain the confidentiality of student information/records, and prohibited from unauthorized redisclosure of such information. Furthermore, Contractor agrees to maintain and utilize all such student information/records in accordance with the FERPA regulations and only as provided for in the Agreement and this Addendum. If student information/records are requested by way of subpoena or court order, Contractor shall notify the School Board of such request in writing including a copy of the subpoena or order and shall otherwise comply with the FERPA regulations.

19. Contractor acknowledges that it will comply with all applicable Florida and Federal laws, ordinances, rules and regulations.

***Signed and dated by authorized representatives as provided below:***

**Contractor:**

Printed Name: Joseph Mignoli
Title: authorized member
Date: 8/18/23

Approved as to Form

*Nancy McClain Alfonso*

General Counsel, HCSB

Complete Section A **or** B; **and** C

**MUST BE COMPLETED IN FULL FOR PLACEMENT CONSIDERATION.**
(For Donations, use Section B)

**A. Item Currently Budgeted -**

Account Name: HALF- CENT FUNDS- POWELL MIDDLE SCHOOL ROOF COATING/HVAC PROJECT

| Account Number | Fund | Function | Object | Cost Center | Project | Sub Project |
|---|---|---|---|---|---|---|
| | 3983E | 7400 | 6800 | 0221 | M2090 | |

| Original Approved Budget | + - | Budget Amendments | - | Expenditures / Encumbrances To Date | = | Current Available Budget | - | Present Request | = | Remaining Balance Available |
|---|---|---|---|---|---|---|---|---|---|---|
| $ 379,900.00 | | $ 0.00 | | $ 0.00 | | $ 379,900.00 | | $ 379,900.00 | | $ 0.00 |

Account Name:

| Account Number | Fund | Function | Object | Cost Center | Project | Sub Project |
|---|---|---|---|---|---|---|
| | | | | | | |

| Original Approved Budget | + - | Budget Amendments | - | Expenditures / Encumbrances To Date | = | Current Available Budget | - | Present Request | = | Remaining Balance Available |
|---|---|---|---|---|---|---|---|---|---|---|
| $ | | $ | | $ | | $ | | $ | | $ |

**B. Item Currently Not Budgeted -****

Funding Source:

Account Name:

| Account Number | Fund | Function | Object | Cost Center | Project | Sub Project |
|---|---|---|---|---|---|---|
| | | | | | | |

Amount $

Funding Source:

Account Name:

| Account Number | Fund | Function | Object | Cost Center | Project | Sub Project |
|---|---|---|---|---|---|---|
| | | | | | | |

Amount $

**C. History**

Check one:
**Prior Year Budget:** ○
**New for Current Year:** ⊗

Prior Year Approved Budget:

Prior Year Actual Spent: 0.00

**** WHEN ITEM NOT CURRENTLY BUDGETED IS APPROVED BY THE SCHOOL BOARD, THIS WILL SERVE AS THE BUDGET AMENDMENT****

# Hernando School District

## School Board Regular Meeting

**Agenda Item #** 18. 24-1645 9/5/2023

**Title and Board Action Requested**
Approve renewing the piggyback of OMNIA Partners, Region 4 RFP #20-04, Contract #200401: HVAC Equipment, Installation, Service & Related Products, awarded to Daiken Applied Americas, Inc. for HVAC goods and services and authorize the purchase for an estimated annual amount of $300,000.00.

**Executive Summary**
The Director of Maintenance, on behalf of the Superintendent of Schools, hereby requests the Board to renew the piggyback of OMNIA Partners, Region 4 RFP #20-04, Contract #200401: HVAC Equipment, Installation, Service & Related Products, awarded to Daiken for continued support in the HVAC Department with installation, services, equipment and related products and authorize the purchase for an estimated annual amount of $300,000.00.

Hernando County School District Bid #21-910-63 PB RN has been assigned for internal tracking purposes.

**My Contact**
Director of Maintenance
Brian Still
8008 Mobley Road
Brooksville, FL 34601
Still_b@hcsb.k12.fl.us

**2018-23 Strategic Focus Area**
Pillar 3: Facility Operations

**Financial Impact**
See attached budget sheet.

If expenditure is not currently budgeted, this will serve as the budget amendment when Board approved. If the agenda item includes the purchase of goods or services, the funds requested are an anticipated amount and may fluctuate depending on such factors as current market conditions, product availability, additional funding sources, and the needs of the District. Should the actual cost exceed the anticipated amount, the Board approves the additional cost, after review by the superintendent, but not in excess of the funds available in the site's approved annual budget.

# PURCHASING AGENDA ITEM

Hernando County School District

**School Board Approval Meeting:** **September 5, 2023**

**Bid No.** 21-910-63 PB RN

**Bid Title:** HVAC Equipment, Installation, Service & Related Products

*Recommend approval of this agenda item under the specific category below:*

☐Lowest Bid(s) ☐Request for Proposal(s) ☐Low Bid(s) Meeting Specification ☐Rejection/Cancellation
☐Revised Award ☒Renewal of Contract ☐Sole Source ☐Re-Award (Partial/Whole)
☐Bid Termination ☐Revisions/Amendments to Bid ☐Bid Extension ☐Emergency
☒Piggyback Cooperative

**Bid Contract Period:** 10/01/2023 through 09/30/2024 ☐ N/A – One Time Purchase

**Contract Type:** ☐ Estimated Dollar Amount ☐ Firm, Fixed Dollar Amount ☐ Firm, Fixed Unit Prices ☒ Firm, Fixed Unit Prices, Hourly Rates, Fees and/or Percentages

**Renewal Options:**

| No. of Terms Remaining | ☐ Length of Each Term (month) | ☐ Length of Each Term (year) | ☐ None |
|---|---|---|---|
| 1 | | 1 | |

**Rationale/Reason:** Piggyback OMNIA Partners, Region 4 RFP #20-04 HVAC Equipment, Installation, Service & Related Products, awarded to Daikin Applied Americas, Inc. Hernando County School District Bid #21-910-63 PB RN has been assigned for internal tracking purposes.

| **Bidders Electronically Downloaded From Public Purchase Website:** | **Bids Received:** | **No Bids:** | **Late Bids:** | **Rejected Bids:** | ☐ **N/A – Bids Not Required:** |
|---|---|---|---|---|---|

**Submitted By:** Neil McDonald
Director of Purchasing & Warehousing

**School(s):** District Wide

**Requested By:** Brian Ragan
Director of Facilities

Brian Still
Director of Maintenance

**Department(s):** Support Operations

Recommended award, description of items and prices: (Approved OMNIA Partners contracted pricing)

**T/C CODE: 2163**

Complete Section A **or** B; **and** C

**MUST BE COMPLETED IN FULL FOR PLACEMENT CONSIDERATION.**
(For Donations, use Section B)

**A. Item Currently Budgeted -**

Account Name: 2023-2024 Maintenance HVAC Outside Repairs General Fund Account

| Account Number | Fund | Function | Object | Cost Center | Project | Sub Project |
|---|---|---|---|---|---|---|
| | 1100 E | 8100 | 3500 | 9502 | 49500 | |

| Original Approved Budget | + - Budget Amendments | - Expenditures / Encumbrances To Date | = Current Available Budget | - Present Request | = Remaining Balance Available |
|---|---|---|---|---|---|
| $ 200,000.00 | $ | $ 51,876.02 | $ 141,993.98 | $ 50,000.00 | $ 91,993.98 |

Account Name: 2023-2024 Maintenance Agreements General Fund Account

| Account Number | Fund | Function | Object | Cost Center | Project | Sub Project |
|---|---|---|---|---|---|---|
| | 1100 E | 8100 | 3510 | 9500 | 49500 | |

| Original Approved Budget | + - Budget Amendments | - Expenditures / Encumbrances To Date | = Current Available Budget | - Present Request | = Remaining Balance Available |
|---|---|---|---|---|---|
| $ 648,500.00 | $ | $ 0.00 | $ 648,500.00 | $ 150,000.00 | $ 498,500.00 |

**B. Item Currently Not Budgeted -****

Funding Source: 2023-2024 Capital Building Maintenance Account

Account Name: 2023-2024 Capital Building Maintenance Account

| Account Number | Fund | Function | Object | Cost Center | Project | Sub Project |
|---|---|---|---|---|---|---|
| | 3XX E | 7400 | 6800 | 9500 | M200 | |

Amount $ 100,000.00

Funding Source:

Account Name:

| Account Number | Fund | Function | Object | Cost Center | Project | Sub Project |
|---|---|---|---|---|---|---|
| | | | | | | |

Amount $

**C. History**

Check one:
**Prior Year Budget:** ☒
**New for Current Year:** ○

Prior Year Approved Budget: $273,203.22

Prior Year Actual Spent: $273,203.22

**** WHEN ITEM NOT CURRENTLY BUDGETED IS APPROVED BY THE SCHOOL BOARD, THIS WILL SERVE AS THE BUDGET AMENDMENT****

# Hernando School District

## School Board Regular Meeting

**Agenda Item #** 19. 24-1663 9/5/2023

**Title and Board Action Requested**
Approve the Closeout/Final Acceptance to the Contract with TeamCraft Roofing, for the District Office Roof Replacement, and Authorize Final Payment in the Amount of $37,295.25.

**Executive Summary**
The Director of Facilities and Construction, on behalf of the Superintendent of Schools, hereby requests the Board approve the Closeout/Final Acceptance to the Contract with TeamCraft Roofing, for the District Office Roof Replacement, and Authorize Final Payment in the Amount of $37,295.25.

The original contract sum was $781,700.00, of which $708,609.75 has been paid to date, leaving a balance of $73,090.25. Change Order 001 returns to the School Board $35,795.00. The final payment due to the Contractor, therefore, is $37,295.25.

**My Contact**
Brian Ragan
Director of Facilities & Construction
ragan_b@hcsb.k12.fl.us
(352) 797-7050

**2018-23 Strategic Focus Area**
Pillar 3: Facility Operations

**Financial Impact**
See attached budget sheet.

If expenditure is not currently budgeted, this will serve as the budget amendment when Board approved. If the agenda item includes the purchase of goods or services, the funds requested are an anticipated amount and may fluctuate depending on such factors as current market conditions, product availability, additional funding sources, and the needs of the District. Should the actual cost exceed the anticipated amount, the Board approves the additional cost, after review by the superintendent, but not in excess of the funds available in the site's approved annual budget.

| Design Professional: Return completed form to: Hernando County School District Facilities Operations Department | **CERTIFICATE OF COMPLETION** | HERNANDO SCHOOL DISTRICT |
|---|---|---|

Facility Name: Hernando County School District Main Office_____ (X School ☐ Other Facility)

Project Description / Phase: Roof Replacement and Designated Repairs_____ Permit No B-161-22-ADMIN

**In accordance with Section 111.5 of the Florida Building Code, and as indicated below by the Building Code Official and Fire/Safety Official, the project is hereby certified to be complete.**

SECTION A: (ARCHITECT / ENGINEER)

I have inspected the project and, in my considered professional opinion, the work required by the Construction Contract has been completed in accordance with approved Contract Documents, Florida Statutes, and the Florida Building Code.

Signature/Seal: _____ Date: 2023/08/17

Firm Name: A/R/C Associates, Inc. **AR0007684**

Address: 601 North Ferncreek Ave, Suite 100 (Street) Orlando (City) FL (State) 32803 (Zip)

1. TYPE OF PROJECT:
☐New Facility ☐Addition
☐Remodeling ☐Renovation
X Other Roof Replacement_

2. COMPLETED FACILITY SPACE CHART HAS BEEN FILED WITH THE DISTRICT:
☐ Yes ☐ No X N/A If "No", explain:_____

3. OCCUPANCY DATE: Duration of project

4. COMPLETION DATE: 2023/06/19
(enter the date that all contractual work, including close out requirements are complete)

SECTION B: ☒ BUILDING OFFICIAL ☐ OTHER (specify Certification: _____):

I have inspected the project and, in my considered opinion, the work is in compliance with applicable statutes, rules and codes.

Name (type/print) Otto J Letzelter License # BU1294 Expiration Date 11/2023

Signature: Otto J Letzelter Date: _____

(☒ Building Official ☒ Certified Inspector)

SECTION C: ☒ FIRE / SAFETY OFFICIAL ☐ OTHER (specify Certification: ___): I have inspected the project and, in my considered opinion, the work is in compliance with applicable statutes, rules and codes.

Name (type/print) William L Hall License # 43319 Expiration Date 12/2026

Signature: William L Hall Date: 8/21/23

(Fire / Safety Inspector)

SECTION D: OWNER ACCEPTANCE

Upon the recommendation and Certification of the Design Professional in Section A above, and in accordance with Chapter 1013, F.S., the above referenced project is ACCEPTED by the Owner.

Name (type or print): Desmond Maner

Signature of Designee: Desmond Maner Date: 8-21-23

HERNANDO SCHOOL DISTRICT

HERNANDO COUNTY SCHOOL DISTRICT
FACILITIES & CONSTRUCTION DEPT.

# NOTICE OF FINAL ACCEPTANCE

Date of Notice of Acceptance: August 17th, 2023

Project No./Name: 21055.00 District Main Office Roof Replacement and Designated Repair

TO: TeamCraft Roofing, INC.
1316N. Long St.
Salisbury, NC 28144

Notice is hereby given that the Hernando County School Board, acting by and through the Facilities & Construction Department, accepts as complete* the above numbered project.

08/17/2023

Brian Ragan, Director
(Authorized Delegate)

Date

*When completely executed, this form is to be sent by **email** to the Contractor by the Principal Representative or delivered by any other means to which the parties agree.

# AIA® Document G701® – 2017

## Change Order

| PROJECT: *(Name and address)* | CONTRACT INFORMATION: | CHANGE ORDER INFORMATION: |
|---|---|---|
| Hernando/District Office<br>919 N. Broad Street<br>Brooksville, Florida 34601 | Contract For: General Construction<br>Date: January 03, 2023 | Change Order Number: 001<br>Date: June 30, 2023 |
| **OWNER:** *(Name and address)* | **ARCHITECT:** *(Name and address)* | **CONTRACTOR:** *(Name and address)* |
| Hernando County School District<br>8008 Mobley Road<br>Brooksville, Florida 34601 | A/R/C Associates, Incorporated<br>601 North Fern Creek Avenue, Suite 100<br>Orlando, Florida 32803-4899 | TeamCraft Roofing, Inc.<br>1316 N. Long Street<br>Salisbury, North Carolina 28144 |

**THE CONTRACT IS CHANGED AS FOLLOWS:**
*(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)*
This Change Order reconsiles the amount of Unit Price Base Quantities used and the Owner's Contingency as presented in TeamCraft Roofing, Inc. letter which is attached.
Unused Allowances: ($34,680.00
Balance of the Owner's Contingency not used: ($1,115.00)
TOTAL CREDIT ($35,795.00

| | | |
|---|---|---|
| The original Contract Sum was | $ | 781,700.00 |
| The net change by previously authorized Change Orders | $ | 0.00 |
| The Contract Sum prior to this Change Order was | $ | 781,700.00 |
| The Contract Sum will be decreased by this Change Order in the amount of | $ | 35,795.00 |
| The new Contract Sum including this Change Order will be | $ | 745,905.00 |

The Contract Time will be unchanged by Zero (0) days.
The new date of Substantial Completion will be

NOTE: This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

**NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.**

| A/R/C Associates, Incorporated | TeamCraft Roofing, Inc. | Hernando County School District |
|---|---|---|
| ARCHITECT *(Firm name)* | CONTRACTOR *(Firm name)* | OWNER *(Firm name)* |
| SIGNATURE<br>AR0007684<br>Joseph J. Williams, AIA, Florida Registration No.7684, President<br>PRINTED NAME AND TITLE | SIGNATURE<br>Nick Hay / Production Manager | SIGNATURE<br>Desmond / Projects Manager |
| June 30, 2023<br>DATE | 7-5-2023<br>DATE | 7-5-2023<br>DATE |

AIA Document G701 – 2017. Copyright © 1979, 1987, 2000 , 2001 and 2017. All rights reserved. "The American Institute of Architects," "American Institute of Architects," "AIA," the AIA Logo, and "AIA Contract Documents" are trademarks of The American Institute of Architects. This document was produced at 17:02:44 ET on 06/30/2023 under Order No.4104239623 which expires on 02/02/2024, is not for resale, is licensed for one-time use only, and may only be used in accordance with the AIA Contract Documents® Terms of Service. To report copyright violations, e-mail docinfo@aiacontracts.com.
User Notes: (3B9ADA45)

TEAMCRAFT
ROOFING
WE SHELTER YOU

# Change Order Proposal

A/R/C Associates, Inc.
601 N. Fern Creek Ave
Suite 100
Orlando, FL 32803
Attn: Tyler Hall

Re: HCSD Main Office Roof Replacement – Deduct Change Order

Unused Allowances:

Unit Price A: Wood: $2,040.00
Unit Price B: Metal Deck: $8,640.00
Unit Price C: LWIC Repair: $24,000.00
Total: $34,680.00

Owner's Contingency:

Original Value: $20,000.00
Amount Used: $18,885.00
Balance: $1,115.00

Total Deduct Amount: $35,795.00

Thank you,

Pascual Cabrerra

Pascual Cabrerra
Project Manager

# AIA® Document G702® – 1992

AUTHORIZED FOR PAYMENT

0

DATE 8-14-23

## Application and Certificate for Payment

| | | | | | |
|---|---|---|---|---|---|
| **TO OWNER:** | HERNANDO COUNTY SCHOOL DISTRICT<br>919 N. BROAD ST.<br>BROOKSVILLE, FL 34601 | **PROJECT:** | HCSD Main Office<br>919 N. Broad St.<br>Brooksville, FL 34601 | **APPLICATION NO:** Retainage<br>**PERIOD TO:** July 31, 2023<br>**CONTRACT FOR:** Roofing Work<br>**CONTRACT DATE:**<br>**PROJECT NOS:** / / | **Distribution to:**<br>OWNER: ☐<br>ARCHITECT: ☐<br>CONTRACTOR: ☐<br>FIELD: ☐<br>OTHER: ☐ |
| **FROM CONTRACTOR:** | TeamCraft Roofing<br>1316 N. Long St.<br>Salisbury, NC 28144 | **VIA ARCHITECT:** | A/R/C Associates<br>601 N. Fern Creek Ave.<br>STE 100<br>Orlando, FL 32803 | | |

## CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract.
AIA Document G703®, Continuation Sheet, is attached.

| | | |
|---|---|---|
| 1. ORIGINAL CONTRACT SUM | | $781,700.00 |
| 2. NET CHANGE BY CHANGE ORDERS | | -$35,795.00 |
| 3. CONTRACT SUM TO DATE (Line 1 ± 2) | | $745,905.00 |
| 4. TOTAL COMPLETED & STORED TO DATE (Column G on G703) | | $745,905.00 |
| 5. RETAINAGE: | | |
| a. 0 % of Completed Work (Column D + E on G703) | $0.00 | |
| b. 0 % of Stored Material (Column F on G703) | $0.00 | |
| Total Retainage (Lines 5a + 5b or Total in Column I of G703) | | $0.00 |
| 6. TOTAL EARNED LESS RETAINAGE (Line 4 Less Line 5 Total) | | $745,905.00 |
| 7. LESS PREVIOUS CERTIFICATES FOR PAYMENT (Line 6 from prior Certificate) | | $708,609.75 |
| 8. CURRENT PAYMENT DUE | | $37,295.25 |
| 9. BALANCE TO FINISH, INCLUDING RETAINAGE (Line 3 less Line 6) | $0.00 | |

| CHANGE ORDER SUMMARY | ADDITIONS | DEDUCTIONS |
|---|---|---|
| Total changes approved in previous months by Owner | $0.00 | $35,795.00 |
| Total approved this Month | $0.00 | $0.00 |
| TOTALS | $0.00 | $35,795.00 |
| NET CHANGES by Change Order | | -$35,795.00 |

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

**CONTRACTOR:**

By: Shop Project Coordinator Date: July 05, 2023

State of: North Carolina

County of: IREDELL

Subscribed and sworn to before me this 5th day of July 2023

Notary Public: Theresa Pope

My Commission expires: May 21, 2024

THERESA POPE
NOTARY PUBLIC
Iredell County
North Carolina
My Commission Expires May 21, 2024

## ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising this application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

**AMOUNT CERTIFIED** $37,295.25

*(Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.)*

**ARCHITECT:**

By: Date: 8/11/2023

STATE OF FLORIDA JOSEPH J. WILLIAMS REGISTERED ARCHITECT AR0007684

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

AIA Document G702 – 1992. Copyright © 1953, 1963, 1965, 1971, 1978, 1983 and 1992. All rights reserved. "The American Institute of Architects," "American Institute of Architects," "AIA," the AIA Logo, and "AIA Contract Documents" are trademarks of The American Institute of Architects. This document was produced at 13:56:06 ET on 07/05/2023 under Order No.4104242004 which expires on 04/02/2024, is not for resale, is licensed for one-time use only, and may only be used in accordance with the AIA Contract Documents® Terms of Service. To report copyright violations, e-mail docinfo@aiacontracts.com.
User Notes:

# AIA® Document G703® – 1992

## Continuation Sheet

AIA Document G702®, Application and Certification for Payment, or G732™, Application and Certificate for Payment, Construction Manager as Adviser Edition, containing Contractor's signed certification is attached.
Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NO: Retainage
APPLICATION DATE:
PERIOD TO: July 31, 2023
ARCHITECT'S PROJECT NO:

| A | B | C | D | E | F | G | | H | I |
|---|---|---|---|---|---|---|---|---|---|
| ITEM NO. | DESCRIPTION OF WORK | SCHEDULED VALUE | WORK COMPLETED FROM PREVIOUS APPLICATION (D + E) | WORK COMPLETED THIS PERIOD | MATERIALS PRESENTLY STORED (NOT IN D OR E) | TOTAL COMPLETED AND STORED TO DATE (D + E + F) | % (G÷C) | BALANCE TO FINISH (C - G) | RETAINAGE (IF VARIABLE RATE) |
| 1 | Mobilization/Submittals | 25,000.00 | 25,000.00 | 0.00 | 0.00 | 25,000.00 | 100.00% | 0.00 | 1,250.00 |
| 2 | Roofing Materials | 500,000.00 | 500,000.00 | 0.00 | 0.00 | 500,000.00 | 100.00% | 0.00 | 25,000.00 |
| 3 | Roofing Labor | 132,500.00 | 132,500.00 | 0.00 | 0.00 | 132,500.00 | 100.00% | 0.00 | 6,625.00 |
| 4 | Sheet Metal Materials | 37,020.00 | 37,020.00 | 0.00 | 0.00 | 37,020.00 | 100.00% | 0.00 | 1,851.00 |
| 5 | Sheet Metal Labor | 20,000.00 | 20,000.00 | 0.00 | 0.00 | 20,000.00 | 100.00% | 0.00 | 1,000.00 |
| 6 | Demobilization/Warrant ies | 12,500.00 | 12,500.00 | 0.00 | 0.00 | 12,500.00 | 100.00% | 0.00 | 625.00 |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 |
| 7 | Unit Price A: Wood (6.80 LNF) | 2,040.00 | 2,040.00 | 0.00 | 0.00 | 2,040.00 | 100.00% | 0.00 | 102.00 |
| 8 | Unit Price B: Metal Deck (27 SQ) | 8,640.00 | 8,640.00 | 0.00 | 0.00 | 8,640.00 | 100.00% | 0.00 | 432.00 |
| 9 | Unit Price C: LWIC Repair (16.00CF) | 24,000.00 | 24,000.00 | 0.00 | 0.00 | 24,000.00 | 100.00% | 0.00 | 1,200.00 |
| 10 | Owners Contingency | 20,000.00 | 20,000.00 | 0.00 | 0.00 | 20,000.00 | 100.00% | 0.00 | 1,000.00 |
| 11 | CO1 Unused Allowance - Contingency | -35,795.00 | -35,795.00 | 0.00 | 0.00 | -35,795.00 | 100.00% | 0.00 | -1,789.75 |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 |
| | **GRAND TOTAL** | **$745,905.00** | **$745,905.00** | **$0.00** | **$0.00** | **$745,905.00** | **100.00%** | **$0.00** | **$37,295.25** |

AIA Document G703 – 1992. Copyright © 1963, 1965, 1966, 1967,1970, 1978, 1983 and 1992. All rights reserved. "The American Institute of Architects," "American Institute of Architects," "AIA," the AIA Logo, and "AIA Contract Documents" are trademarks of The American Institute of Architects. This document was produced at 13:54:22 ET on 07/05/2023 under Order No.4104242004 which expires on 04/02/2024, is not for resale, is licensed for one-time use only, and may only be used in accordance with the AIA Contract Documents® Terms of Service. To report copyright violations, e-mail docinfo@aiacontracts.com.
User Notes: (3B9ADAA4)

# AIA® Document G706® – 1994

## Contractor's Affidavit of Payment of Debts and Claims

| | | |
|---|---|---|
| **PROJECT:** *(Name and address)*<br>HCSD Main Office<br>919 N. Broad St.<br>Brooksville, FL 34601 | **ARCHITECT'S PROJECT NUMBER:** | OWNER: ☐<br>ARCHITECT: ☐<br>CONTRACTOR: ☐<br>SURETY: ☐<br>OTHER: ☐ |
| **TO OWNER:** *(Name and address)*<br>HERNANDO COUNTY SCHOOL DISTRICT<br>919 N. BROAD ST.<br>BROOKSVILLE, FL 34601 | **CONTRACT FOR:** Roofing Work<br>**CONTRACT DATED:** | |

**STATE OF:** North Carolina
**COUNTY OF:** IREDELL

The undersigned hereby certifies that, except as listed below, payment has been made in full and all obligations have otherwise been satisfied for all materials and equipment furnished, for all work, labor, and services performed, and for all known indebtedness and claims against the Contractor for damages arising in any manner in connection with the performance of the Contract referenced above for which the Owner or Owner's property might in any way be held responsible or encumbered.

**EXCEPTIONS:**

SUPPORTING DOCUMENTS ATTACHED HERETO:

1. Consent of Surety to Final Payment. Whenever Surety is involved, Consent of Surety is required. AIA Document G707, Consent of Surety, may be used for this purpose

Indicate Attachment ☒ Yes ☐ No

*The following supporting documents should be attached hereto if required by the Owner:*

1. Contractor's Release or Waiver of Liens, conditional upon receipt of final payment.
2. Separate Releases or Waivers of Liens from Subcontractors and material and equipment suppliers, to the extent required by the Owner, accompanied by a list thereof.
3. Contractor's Affidavit of Release of Liens (AIA Document G706A).

**CONTRACTOR:** *(Name and address)*
TeamCraft Roofing
1316 N. Long St.
Salisbury, NC 28144

BY: _____
*(Signature of authorized representative)*

Tammy Haga, Project Coordinator
*(Printed name and title)*

Subscribed and sworn to before me on this date: 7/5/23

Notary Public: Theresa Pope
My Commission Expires: May 21, 2024

THERESA POPE
NOTARY PUBLIC
Iredell County
North Carolina
My Commission Expires May 21, 2024

AIA Document G706 – 1994. Copyright © 1970 and 1994. All rights reserved. "The American Institute of Architects," "American Institute of Architects," "AIA," the AIA Logo, and "AIA Contract Documents" are trademarks of The American Institute of Architects. This document was produced at 14:14:41 ET on 07/05/2023 under Order No.4104242004 which expires on 04/02/2024, is not for resale, is licensed for one-time use only, and may only be used in accordance with the AIA Contract Documents® Terms of Service. To report copyright violations, e-mail docinfo@aiacontracts.com.
**User Notes:**

# AIA® Document G706®A – 1994

## Contractor's Affidavit of Release of Liens

| | | |
|---|---|---|
| **PROJECT:** *(Name and address)*<br>HCSD Main Office<br>919 N. Broad St.<br>Brooksville, FL 34601<br>**TO OWNER:** *(Name and address)*<br>HERNANDO COUNTY SCHOOL DISTRICT<br>919 N. BROAD ST.<br>BROOKSVILLE, FL 34601 | **ARCHITECT'S PROJECT NUMBER:**<br><br>**CONTRACT FOR:** Roofing Work<br><br>**CONTRACT DATED:** | OWNER: ☐<br>ARCHITECT: ☐<br>CONTRACTOR: ☐<br>SURETY: ☐<br>OTHER: ☐ |

**STATE OF:** North Carolina
**COUNTY OF:** IREDELL

The undersigned hereby certifies that to the best of the undersigned's knowledge, information and belief, except as listed below, the Releases or Waivers of Lien attached hereto include the Contractor, all Subcontractors, all suppliers of materials and equipment, and all performers of Work, labor or services who have or may have liens or encumbrances or the right to assert liens or encumbrances against any property of the Owner arising in any manner out of the performance of the Contract referenced above.

**EXCEPTIONS:**

SUPPORTING DOCUMENTS ATTACHED HERETO:

1. Contractor's Release or Waiver of Liens, conditional upon receipt of final payment.

2. Separate Releases or Waivers of Liens from Subcontractors and material and equipment suppliers, to the extent required by the Owner, accompanied by a list thereof.

**CONTRACTOR:** *(Name and address)*
TeamCraft Roofing
1316 N. Long St.
Salisbury, NC 28144

BY: _____
*(Signature of authorized representative)*
Tammy Haga, Project Coordinator
*(Printed name and title)*

Subscribed and sworn to before me on this date: 7/5/23

Notary Public: Theresa Pope
My Commission Expires: May 21, 2024

THERESA POPE
NOTARY PUBLIC
Iredell County
North Carolina
My Commission Expires May 21, 2024

AIA Document G706A – 1994. Copyright © 1982 and 1994. All rights reserved. "The American Institute of Architects," "American Institute of Architects," "AIA," the AIA Logo, and "AIA Contract Documents" are trademarks of The American Institute of Architects. This document was produced at 13:57:46 ET on 07/05/2023 under Order No.4104242004 which expires on 04/02/2024, is not for resale, is licensed for one-time use only, and may only be used in accordance with the AIA Contract Documents® Terms of Service. To report copyright violations, e-mail docinfo@aiacontracts.com.
User Notes:
(3B9ADA50)

# CONSENT OF SURETY TO FINAL PAYMENT

*AIA Document G707*

Bond No. SUR0074735

| | |
|---|---|
| OWNER | ☐ |
| ARCHITECT | ☐ |
| CONTRACTOR | ☐ |
| SURETY | ☐ |
| OTHER | ☐ |

TO OWNER:
*(Name and address)*

School District of Hernando County, Florida
8016 Mobley Road
Brooksville, FL 34601

ARCHITECT'S PROJECT NO.:

CONTRACT FOR:

CONTRACT DATED:

PROJECT:
*(Name and address)*

Roof Replacement and Designated Repairs HCSD Main Office, 919 N. Broad St., Brooksville, FL 34601

In accordance with the provisions of the Contract between the Owner and the Contractor as indicated above, the
*(Insert name and address of Surety)*

Argonaut Insurance Company
P.O. Box 469011
San Antonio, TX 78246-9011

, SURETY,

on bond of
*(Insert name and address of Contractor)*

TeamCraft Roofing, Inc.
1316 N. Long Street
Salisbury, NC 28144

, CONTRACTOR,

hereby approves of the final payment to the Contractor, and agrees that final payment to the Contractor shall not relieve the Surety of any of its obligations to
*(Insert name and address of Owner)*

School District of Hernando County, Florida
8016 Mobley Road
Brooksville, FL 34601

, OWNER,

as set forth in said Surety's bond.

IN WITNESS WHEREOF, the Surety has hereunto set its hand on this date: July 10, 2023
*(Insert in writing the month followed by the numeric date and year.)*

Argonaut Insurance Company
*(Surety)*

By:
*(Signature of authorized representative)*

Travis J. Robles Attorney-In-Fact
*(Printed name and title)*

Attest:
(Seal):

# Argonaut Insurance Company
## Deliveries Only: 225 W. Washington, 24th Floor
## Chicago, IL 60606
## United States Postal Service: P.O. Box 469011, San Antonio, TX 78246
# POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS: That the Argonaut Insurance Company, a Corporation duly organized and existing under the laws of the State of Illinois and having its principal office in the County of Cook, Illinois does hereby nominate, constitute and appoint:

Thomas McCoy Jr., Kelli E. Housworth, Susan J. Lattarulo, Sarah Heineman, Travis J. Robles

Their true and lawful agent(s) and attorney(s)-in-fact, each in their separate capacity if more than one is named above, to make, execute, seal and deliver for and on its behalf as surety, and as its act and deed any and all bonds, contracts, agreements of indemnity and other undertakings in suretyship provided, however, that the penal sum of any one such instrument executed hereunder shall not exceed the sum of:

$107,116,000.00

This Power of Attorney is granted and is signed and sealed under and by the authority of the following Resolution adopted by the Board of Directors of Argonaut Insurance Company:

"RESOLVED, That the President, Senior Vice President, Vice President, Assistant Vice President, Secretary, Treasurer and each of them hereby is authorized to execute powers of attorney, and such authority can be executed by use of facsimile signature, which may be attested or acknowledged by any officer or attorney, of the Company, qualifying the attorney or attorneys named in the given power of attorney, to execute in behalf of, and acknowledge as the act and deed of the Argonaut Insurance Company, all bond undertakings and contracts of suretyship, and to affix the corporate seal thereto."

IN WITNESS WHEREOF, Argonaut Insurance Company has caused its official seal to be hereunto affixed and these presents to be signed by its duly authorized officer on the 19th day of November, 2021.

Argonaut Insurance Company

ARGONAUT INSURANCE COMPANY CORPORATE SEAL 1948 ILLINOIS

by: _____

Gary E. Grose, President

STATE OF TEXAS
COUNTY OF HARRIS SS:

On this 19th day of November, 2021 A.D., before me, a Notary Public of the State of Texas, in and for the County of Harris, duly commissioned and qualified, came THE ABOVE OFFICER OF THE COMPANY, to me personally known to be the individual and officer described in, and who executed the preceding instrument, and he acknowledged the execution of same, and being by me duly sworn, deposed and said that he is the officer of the said Company aforesaid, and that the seal affixed to the preceding instrument is the Corporate Seal of said Company, and the said Corporate Seal and his signature as officer were duly affixed and subscribed to the said instrument by the authority and direction of the said corporation, and that Resolution adopted by the Board of Directors of said Company, referred to in the preceding instrument is now in force.

IN TESTIMONY WHEREOF, I have hereunto set my hand, and affixed my Official Seal at the County of Harris, the day and year first above written.

KATHLEEN M MEEKS
NOTARY PUBLIC
STATE OF TEXAS
MY COMM. EXP. 07/15/25
NOTARY ID 557902-8

Kathleen M. Meeks

(Notary Public)

I, the undersigned Officer of the Argonaut Insurance Company, Illinois Corporation, do hereby certify that the original POWER OF ATTORNEY of which the foregoing is a full, true and correct copy is still in full force and effect and has not been revoked.

IN WITNESS WHEREOF, I have hereunto set my hand, and affixed the Seal of said Company, on the 10th day of July, 2023

ARGONAUT INSURANCE COMPANY CORPORATE SEAL 1948 ILLINOIS

Austin W. King, Secretary

IF YOU HAVE QUESTIONS ON AUTHENTICITY OF THIS DOCUMENT CALL (833) 820 - 9137.

ARGO POWER OF ATTORNEY

*Facilities & Construction Department*
*Brian Ragan, Director*
8016 Mobley Road Brooksville, FL 34601
Phone: 352-797-7050
Fax: 352-797-7150

HERNANDO SCHOOL DISTRICT
Learn it. Love it. Live it.

Superintendent: *John Stratton*
Board Chairperson: *Gus Guadagnino*
Vice Chairperson: Susan Duval
Board Members: Mark Johnson
*Linda K. Prescott*
*Shannon Rodriguez*

# NOTICE OF FINAL SETTLEMENT

PROJECT NO.: 21055.00

PROJECT NAME: DISTRICT OFFICE ROOF REPLACEMENT AND DESIGNATED REPAIRS

CONTRACTOR: TEAMCRAFT ROOFING
1316N. LONG ST.
SALISBURY, NC 28144

SETTLEMENT DATE: **SEPTEMBER 5TH, 2023**

NOTICE IS HEREBY GIVEN THAT AT 6:00PM ON THE DATE INDICATED ABOVE, AT 919 NORTH BROAD ST., BROOKSVILLE, FLORIDA, FINAL SETTLEMENT WILL BE MADE, PENDING ANY OUTSTANDING CLOSEOUT PROCEDURES, BY THE HERNANDO COUNTY SCHOOL BOARD WITH THE ABOVE-NAMED CONTRACTOR FOR AND ON ACCOUNT OF THE CONTRACT FOR THE CONSTRUCTION OF THE PROJECT REFERENCED ABOVE.

1. Any person, co-partnership, association or corporation who has an unpaid claim against the said project, for or on account of the furnishing of labor, materials, team hire, sustenance, provisions, provender, rental machinery, tools or equipment and other supplies used or consumed by the Contractor or any of his subcontractors in or about the performance of said work, may at any time up to and including said time of such final settlement, file a verified statement of the amount due and unpaid account of such claim.

2. All such claims shall be filed with the duly authorized representative identified below.

3. Failure on the part of a creditor to file a verified statement prior to final settlement shall relieve the Hernando County School Board from any and all liability for any such claim pertaining to the project referenced above.

**Duly Authorized Representative**

Name: Brian Ragan
Agency: Hernando County School District
Facilities and Construction Department
Phone: (352) 797-7050
E-mail: ragan_b@hcsb.k12.fl.us

*It is the policy of the Hernando County School District not to illegally discriminate or allow its employees to illegally discriminate on the basis of race, color, religion, national origin, age, sex, marital status, disability or GINA in its educational programs or employment practices.*

Complete Section A **or** B; **and** C

**MUST BE COMPLETED IN FULL FOR PLACEMENT CONSIDERATION.**
(For Donations, use Section B)

**A. Item Currently Budgeted -**

Account Name: Half-Cent Fund-District Office Roof Replacement

| Account Number | Fund | Function | Object | Cost Center | Project | Sub Project |
|---|---|---|---|---|---|---|
| | 3983E | 7400 | 6800 | 9016 | M2090 | |

| Original Approved Budget | + - Budget Amendments | - Expenditures / Encumbrances To Date | = Current Available Budget | - Present Request | = Remaining Balance Available |
|---|---|---|---|---|---|
| $ 781,700.00 | $ (35,795.00) | $ 708,609.75 | $ 37,295.25 | $ 37,295.25 | $ 0.00 |

Account Name: _____

| Account Number | Fund | Function | Object | Cost Center | Project | Sub Project |
|---|---|---|---|---|---|---|
| | | | | | | |

| Original Approved Budget | + - Budget Amendments | - Expenditures / Encumbrances To Date | = Current Available Budget | - Present Request | = Remaining Balance Available |
|---|---|---|---|---|---|
| $ | $ | $ | $ | $ | $ |

**B. Item Currently Not Budgeted -****

Funding Source: _____

Account Name: _____

| Account Number | Fund | Function | Object | Cost Center | Project | Sub Project |
|---|---|---|---|---|---|---|
| | | | | | | |

Amount $ _____

Funding Source: _____

Account Name: _____

| Account Number | Fund | Function | Object | Cost Center | Project | Sub Project |
|---|---|---|---|---|---|---|
| | | | | | | |

Amount $ _____

**C. History**

Check one:
**Prior Year Budget:** ⊗
**New for Current Year:** ○

Prior Year Approved Budget: $ 781,700.00

Prior Year Actual Spent: $ _____

**** WHEN ITEM NOT CURRENTLY BUDGETED IS APPROVED BY THE SCHOOL BOARD, THIS WILL SERVE AS THE BUDGET AMENDMENT****

# Hernando School District

## School Board Regular Meeting

**Agenda Item #** 20. 24-1673 9/5/2023

**Title and Board Action Requested**
Citizen Input on Hernando County School issues on which the School Board customarily takes action (Pink Form - non-agenda items)

**Executive Summary**
Please see the attached form if you wish to make a presentation before the School Board for matters that pertain to other Hernando County School issues on which the School Board customarily takes actions.

**My Contact**
Kelly A. Pogue
Secretary to the School Board and General Counsel
(352) 797-7253

**2018-23 Strategic Focus Area**
Pillar 4: Communication & Community Engagement

**Financial Impact**
There is no financial impact.

# Hernando County School Board
# CITIZEN INPUT
## PINK SPEAKER FORM

Part 1: The Process

- This is the opportunity for the public to address items on the Board's Agenda. Speakers who wish to address any matter of relevance to the operation of schools not included on the agenda, additional time will be reserved for Citizen Input at the end of the meeting's agenda.
- Each speaker will have three (3) minutes for each section of Citizen Input.
- Speakers must complete this *Citizen Input Speaker* form.
- Submit the completed form with any attachments you wish to share with the Board to the Board Secretary *prior* to speaking. The Board may not accept documents submitted while the speaker is providing input.
- The public is reminded that it may also address the Board with regard to items appearing on the agenda for public hearing at the time of the public hearing.

**Note: The Board typically does not respond to remarks or questions made during Citizen Input.*

- Inquiries or comments made during Citizen Input may be followed up with the citizen and reported back to the Board by the Superintendent or his/her staff as soon as possible.
- Although the Board encourages citizen participation, it must also be understood that no immediate action will be taken on items presented during the public comment portion of the meeting.
- If Board action is needed, the matter may be placed on the agenda of an upcoming meeting for further consideration.

Part II: Decorum

- Profanity is strictly prohibited.
- The negative use of any student's name, or references made to other students or families, is strictly discouraged.

## PLEASE PRINT ALL INFORMATION BELOW:

Failure to complete this form or to sign below will prevent the Citizen Input form from being presented to the Board Chair.

LEGAL NAME: _____

LEGAL ADDRESS: _____

PHONE: (_____) _____

☑Please check if this matter pertains to other Hernando County School issues on which the School Board customarily takes action: *Citizen Input for topics not included on the agenda will be reserved for time at the end of the School Board meeting agenda.*

_____

_____

Reminders:

Limited agenda time and the need to conduct meetings in an orderly fashion require that you adhere to the following Citizen's Input guidelines:

- The speaker will adhere to a three (3) minute time limit per speaker.
- Time may not be yielded to other speakers.
- The Chairperson has the authority to limit discussion if the subject is outside of the authority of the School Board Members regarding an issue that is repetitive or is addressing a legally confidential issue.
- Materials or documents you wish to share with the School Board should be attached to this form.
- The Chairperson may deny all forms submitted after the close of the Citizen's Input section of the agenda.

*My signature is confirmation that I have read, understand and agree to abide by the guidelines listed above:*

Signature of speaker: _____

Chairperson's Approval of form: _____

Chairperson's Denial of form based on Guideline No. _____

FOR OFFICE USE ONLY:

Date Received: _____

Time Received: _____