



Board of Directors' Meeting

Tuesday, May 2, 2023
2:00 PM



Four Corners Charter School, Inc.

Tuesday, May 2, 2023 | 2:00 p.m.

817 Bill Beck Blvd
Kissimmee, FL 34744

Board Meeting Agenda

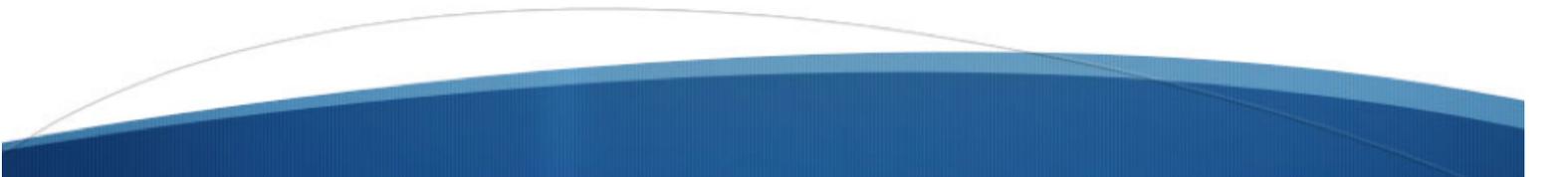
Call to Order

Roll Call

- I. **Public Comments**
- II. **Administrative**
 - Approval of February 7, 2023 FCCS, Inc. Board Meeting Minutes
 - FY24 Board Meeting Calendar Schedule
- III. **CSUSA Reports**
 - Principal Report
- IV. **Financials**
 - Q3 Financials FCCS, Inc.
 - 2023-24 Preliminary Budget Review, FCCS, Inc.
 - FY23 Audit Engagement Letters
 - FY22 Q4 Financial Review, FCCS
 - FY24 Budget Review, FCCS-School Operation Budget
- V. **Old Business**
 - Front Office Project Update
- VI. **New Business**
 - FY24 School Calendar
- VII. **Adjournment**



◀ **Next Meeting: Tuesday – June 6, 2023 at 2:00 p.m.** ▶



BOARD MEETING MINUTES

Name of Foundation: Four Corners Charter School, Inc.

Board Meeting: **Tuesday – February 9, 2023**

School(s): Four Corners Charter School

The minutes of Sunshine Law meetings need not be verbatim transcripts of the meeting. These minutes are a brief summary of the events of the meeting.

Date:	Start	End	Next Meeting:	Next time:	Prepared by:
February 9, 2023	12:09pm	1:02pm	May 2, 2023	2:00 pm	R.Weaver
Meeting Location:					
Osceola School District – 817 Bill Beck Blvd., Kissimmee, FL 34744					
Attended by:					
Board Members: Julius Melendez, Director Mollie Cunningham, Director Jon Arguello, Director James Miller, Director Absent: Teresa Castillo, Chair			Other Attendees: Dr. Eddie Ruiz, FL State Director Jodi Evans, CSUSA Deputy Director Yurik Rodriguez, Sr. Accountant for Osceola School District Angela Barner, Director of Finance, Osceola School District Tanya Snellings, Charter Office, Osceola School District Rita Weaver, Sr. Director of Board Governance		

CALL TO ORDER

- Pursuant to public notice, the meeting commenced at 12:09 pm with a Call to Order by Director Julius Melendez. Roll call was taken, and quorum established.

I. ADMINISTRATIVE

Approval of Board Meeting Minutes of October 4, 2022

- The board reviewed the meeting minutes from the October 4, 2022, for Four Corners Charter School, Inc.

MOTION: Motion was made by Jim Miller and seconded by Mollie Cunningham to approve the minutes of the October 4, 2022 board meeting for Four Corners Charter School, Inc., as presented. Motion was approved unanimously. (4-0, 1 absent)

II. CSUSA Reports

State Director Report

- Updated the board on the State team retreat where they reviewed the schools’ projections and immediate steps to take to impact PM3 State testing assessments in the Spring.
- The board reviewed the dashboard for Four Corners Charter School.
- The board reviewed the Fall Survey results for Four Corners Charter School and the board suggested ensuring that the parents felt communicated with.

MOTION: Motion was made by Jim Miller and seconded by Jon Arguello to accept the State Director’s Report for Four Corners Charter School, Inc., as presented. Motion was approved unanimously. (4-0, 1 absent)

III. FINANCIALS

- Q1 FY23 Financial Review Four Corners Charter School, Inc.
- Q2 FY23 Financial Review Four Corners Charter School, Inc.
 - The board reviewed the Q1 and Q2 FY23 Financial Review for Four Corners Charter School, Inc.
- FY23 Budget Amendment Survey 2/3 for Four Corners Charter School, Inc.
 - The board reviewed the FY23 Budget Amendment Survey 2/3 for Four Corners Charter School, Inc. Yurik Rodrigues answered all questions.

MOTION: Motion was made by and seconded by to accept the Q1 and Q2 FY23 Financial and the FY23 FCCS Budget Amendment Survey 2/3 for Four Corners Charter School, Inc., as presented. Motion was approved unanimously. (4-0, 1 absent)

- Q2 FY23 Financial Review Four Corners Charter School and FY23 Budget Amendment
 - The board reviewed the Q2 FY23 Financial Review and budget amendment for Four Corners Charter School. Andres Falconi of CSUSA answered all questions.

MOTION: Motion was made by Jon Arguello and seconded by Jim Miller to accept the Q2 FY23 FCCS Financial Review and Budget Amendment, as presented. Motion was approved unanimously. (4-0, 1 absent)

IV. OLD BUSINESS

There was none.

V. NEW BUSINESS

Out of Field Waivers

- The board reviewed the Out of Field Waivers for Four Corners Charter School.

MOTION: Motion was made by Mollie Cunningham and seconded by Jon Arguello to approve the Out of Field and ESOL Waivers for Four Corners Charter School, Inc., as presented. Motion was approved unanimously. (4-0, 1 absent)

Special Magistrate Policy

- The board reviewed the Florida Dept of Education Memo regarding [insert rule here], as well as the Policy for Appointing a Special Magistrate to comply with [insert rule here].

MOTION: Motion was made by Jim Miller and seconded by Mollie Cunningham to approve the Special Magistrate Policy for Four Corners Charter School, Inc., as presented. Motion was approved unanimously. (4-0, 1 absent)

VI. PUBLIC COMMENTS

There were none.

VII. ADJOURNMENT

Board Director Julius Melendez adjourned the February 9, 2023, Four Corners Charter School, Inc. Board Meeting at 1:02 p.m.

Signature

Date: _____

2023-2024 Meetings



2023-2024 Meeting Calendar

Meetings for Four Corners Charter School begin at 2:00pm (subject to change)

July 2023 – No Meeting

August 08, 2023

September 2023 – No Meeting

October 03, 2023

November 2023 – No Meeting

December 2023 – No Meeting

January 2024 – No Meeting

February 06, 2024

March 2024 – No Meeting

April 9, 2024

May 2024 – No Meeting

June 04, 2024

All meetings are open to the public. Please contact the parent facilitator or the school's location for details on how to participate.

Meeting dates, times, and locations are subject to change. Changed dates will appear in red above. Meetings start time and exact location are TBD and will be announced and public noticed as each meeting date approaches.

Four Corners Charter Schools, Inc.

***Financial Statements
and
Supporting Schedules***

For Month Ended:
March 31, 2023

Four Corners Charter Schools, Inc.
Governmental Balance Sheet
March 31, 2023

			Fund Types				Total
	Account Number		OF1	OF2	OF3	OF4	
			GENERAL	DEBT SERVICE	CAPITAL PROJECTS	SPECIAL REVENUE	
ASSETS							
Cash and Cash Equivalents	1110	111XXX	4,621,889.62	0.00	450,874.76	0.00	5,072,764.38
Investments	1160	116XXX	0.00	0.00	0.00	0.00	0.00
Taxes Receivable	1120	112XXX	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	1130	113XXX	1,988.97	0.00	0.00	0.00	1,988.97
Interest Receivable	1170	117XXX	0.00	0.00	0.00	0.00	0.00
Due from Reinsurer	1180	118XXX	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	121XXX	0.00	0.00	0.00	0.00	0.00
Due from Other Funds	1140	114XXX	0.00	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	122XXX	0.00	0.00	0.00	0.00	0.00
Inventory	1150	115XXX	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	123XXX	0.00	0.00	0.00	0.00	0.00
Total Assets			4,623,878.59	0.00	450,874.76	0.00	5,074,753.35
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Salaries, Benefits and Payroll Taxes Payable	2110	211XXX	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	217XXX	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	212XXX	151,554.07	0.00	0.00	0.00	151,554.07
Judgments Payable	2130	213XXX	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	214XXX	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable-Retained	2150	215XXX	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	219XXX	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	224XXX	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	226XXX	0.00	0.00	0.00	0.00	0.00
Estimated Liability Self Insurance	2270	227XXX	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	221XXX	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	222XXX	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	223XXX	0.00	0.00	0.00	0.00	0.00
Due to Other Funds	2160	216XXX	0.00	0.00	0.00	0.00	0.00
Deferred Revenue	2410	241XXX	0.00	0.00	0.00	0.00	0.00
Total Liabilities			151,554.07	0.00	0.00	0.00	151,554.07
FUND BALANCES							
Total Fund Balances	2700	2700	4,472,324.52	0.00	450,874.76	0.00	4,923,199.28
Total Liabilities and Fund Balances			4,623,878.59	0.00	450,874.76	0.00	5,074,753.35

Four Corners Charter Schools, Inc. Revenue & Expenditures - Budget And Actual March 31, 2023	GENERAL FUND				
	OF1	Budget Amounts			Percentage of Current Budget
	Account Number	Original	Current	Actual	
REVENUES					
Federal Direct	3100	0.00	0.00	0.00	0.00%
Federal Through State	3200	0.00	0.00	0.00	0.00%
State Sources	3300	7,798,777.00	7,420,095.82	5,494,090.06	74.04%
Local Sources	3400	6,000.00	15,000.00	20,005.60	133.37%
Total Revenues		7,804,777.00	7,435,095.82	5,514,095.66	74.16%
EXPENDITURES					
Current:					
Instruction	5000	6,020,668.45	5,720,673.75	4,596,603.24	80.35%
Pupil Personnel 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%
Instructional Related Technology	6500	0.00	0.00	0.00	0.00%
Board	7100	7,000.00	7,000.00	7,000.00	100.00%
General Administration	7200	1,262,354.55	1,209,192.25	862,673.36	71.34%
School Administration	7300	0.00	0.00	0.00	0.00%
Facilities Acquisition and Construction	7400	1,058,934.00	1,058,934.00	793,376.24	74.92%
Fiscal Services	7500	20,000.00	20,000.00	0.00	0.00%
Food Services	7600	0.00	0.00	0.00	0.00%
Central Services	7700	0.00	0.00	0.00	0.00%
Pupil 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	150,000.00	344,200.00	150,000.00	43.58%
Administrative Tech Services	8200	0.00	0.00	0.00	0.00%
Community Services	9100	0.00	0.00	0.00	0.00%
Debt Service	9200	0.00	0.00	0.00	0.00%
Total Expenditures		8,518,957.00	8,360,000.00	6,409,652.84	76.67%
Excess (Deficiency) of Revenues Over (Under) Expenditures		(714,180.00)	(924,904.18)	(895,557.18)	96.83%
OTHER FINANCING SOURCES (USES)					
Long-term Debt Proceeds & Sales of Capital Assets	3700	0.00	0.00	0.00	
Transfers In	3600	695,629.00	935,175.90	204,870.90	
Transfers Out	9700	0.00	0.00	0.00	
Total Other Financing Sources (Uses)		695,629.00	935,175.90	204,870.90	
SPECIAL ITEMS					
EXTRAORDINARY ITEMS					
FUND BALANCE					
Net Change in Fund Balance		(18,551.00)	10,271.72	(690,686.28)	
Fund Balance, July 01, 2022	2800	5,163,010.80	5,163,010.80	5,163,010.80	
Adjustment to Fund Balance	2891	0.00	0.00	0.00	
Fund Balance, June 30, 2023	2700	5,144,459.80	5,173,282.52	4,472,324.52	

Four Corners Charter Schools, Inc.
Revenue & Expenditures - Budget And Actual
March 31, 2023

	OF3 Account Number	CAPITAL PROJECTS FUND			
		Budget Amounts		Actual	Percentage of Current Budget
		Original	Current		
REVENUES					
Federal Direct	3100	0.00	0.00	0.00	0.00%
Federal Through State	3200	0.00	0.00	0.00	0.00%
State Sources	3300	693,180.00	730,305.00	450,874.76	61.74%
Local Sources	3400	0.00	0.00	0.00	0.00%
Total Revenues		693,180.00	730,305.00	450,874.76	61.74%
EXPENDITURES					
Current:					
Instruction	5000	0.00	0.00	0.00	0.00%
Pupil Personnel 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%
Instructional 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	0.00	0.00	0.00	0.00%
Central Services	7700	0.00	0.00	0.00	0.00%
Pupil 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 Tech Services	8200	0.00	0.00	0.00	0.00%
Community Services	9100	0.00	0.00	0.00	0.00%
Debt Service	9200	0.00	0.00	0.00	0.00%
Total Expenditures		0.00	0.00	0.00	0.00%
Excess (Deficiency) of Revenues Over (Under) Expenditures		693,180.00	730,305.00	450,874.76	61.74%
OTHER FINANCING SOURCES (USES)					
Long-term Debt Proceeds & Sales of Capital Assets	3700	0.00	0.00	0.00	
Transfers In	3600	0.00	0.00	0.00	
Transfers Out	9700	(695,629.00)	(935,175.90)	(204,870.90)	
Total Other Financing Sources (Uses)		(695,629.00)	(935,175.90)	(204,870.90)	
FUND BALANCE					
Net Change in Fund Balance		(2,449.00)	(204,870.90)	246,003.86	
Fund Balance, July 01, 2022	2800	204,870.90	204,870.90	204,870.90	
Adjustment to Fund Balance	2891	0.00	0.00	0.00	
Fund Balance, June 30, 2023	2700	202,421.90	(0.00)	450,874.76	

OSCEOLA COUNTY COMPONENT UNIT
Four Corners Charter School, Inc.
Fiscal Year 2023-24 Preliminary Budget

	OF1 Function UFTE	General Fund			
		Budget Amounts			
		2022-23 Amendment 1	2023-24 Preliminary	Difference	%
		947.23	929.73	-17.5	%
REVENUES					
Federal Direct	3100			0.00	
Federal Through State & Local	3200	0.00	0.00	0.00	
State Sources	3300	7,420,095.82	7,215,505.82	(204,590.00)	-2.76%
Local Sources	3400	15,000.00	20,000.00	5,000.00	33.33%
Total Revenues		7,435,095.82	7,235,505.82	(199,590.00)	-2.68%
EXPENDITURES					
Current:					
Instruction	5000	5,720,673.75	5,344,380.95	(376,292.80)	-6.58%
Student & Instructional Support Services	6000	0.00	0.00	0.00	
Board	7100	7,000.00	7,000.00	0.00	0.00%
Administration Fees:					
District Holdback Fee	7201	97,918.00	93,258.00	(4,660.00)	-4.76%
Charter Holder	7202			0.00	
Management Company	7203	1,111,274.25	1,082,325.87	(28,948.38)	-2.60%
Other	7204			0.00	
School Administration	7300			0.00	
Facilities Acquisition and Construction	7400	1,058,934.00	1,055,651.00	(3,283.00)	-0.31%
Fiscal Services	7500	20,000.00	20,000.00	0.00	0.00%
Food Services	7600			0.00	
Central Services	7700			0.00	
Pupil Transportation Services	7800	0.00	0.00	0.00	
Operation of Plant	7900			0.00	
Maintenance of Plant	8100	344,200.00	150,000.00	(194,200.00)	-56.42%
Administrative Technology Services	8200			0.00	
Community Services	9100			0.00	
Debt Service: (Function 9200)					
Retirement of Principal	710			0.00	
Interest	720			0.00	
Dues, Fees and Issuance Costs	730			0.00	
Miscellaneous Expenditures	790			0.00	
Capital Outlay:					
Facilities Acquisition and Construction	7420			0.00	
Other Capital Outlay	9300			0.00	
Total Expenditures		8,360,000.00	7,752,615.82	(607,384.18)	-70.67%
Excess (Deficiency) of Revenues Over (Under) Expenditures		(924,904.18)	(517,110.00)	407,794.18	-73.36%
OTHER FINANCING SOURCES (USES)					
Loans Incurred	3720			0.00	
Proceeds from the Sale of Capital Assets	3730			0.00	
Loss Recoveries	3740			0.00	
Proceeds of Forward Supply Contract	3760			0.00	
Special Facilities Construction Advances	3770			0.00	
Transfers In	3600	935,175.90	510,110.00	(425,065.90)	-45.45%
Transfers Out	9700	0.00	0.00	0.00	
Total Other Financing Sources (Uses)		935,175.90	510,110.00	(425,065.90)	-45.45%
SPECIAL ITEMS					
				0.00	
EXTRAORDINARY ITEMS					
Net Change in Fund Balances		10,271.72	(7,000.00)	(17,271.72)	-168.15%
Fund Balance - Beginning of Year	2800	5,163,010.80	5,161,681.70	(1,329.10)	-0.03%
Adjustment to Fund Balance	2891			0.00	
Fund Balance - End of Year	2700	5,173,282.52	5,154,681.70	(18,600.82)	-0.36%

Fund Balance:

Debt Service	1,041,463.50
Maintenance Reserve	600,000.00
Unassigned	3,513,218.20
Total Fund Balance	5,154,681.70

Notes:

Unassigned fund balance as a percentage of revenues:

45.36%

OSCEOLA COUNTY COMPONENT UNIT
Four Corners Charter School, Inc.
Fiscal Year 2023-24 Preliminary Budget

	OF3 Function UFTE	Capital Projects			
		Budget Amounts			
		2022-23 Amendment 1	2023-24 Preliminary	Difference	
					%
REVENUES					
Federal Direct	3100			0.00	
Federal Through State & Local	3200			0.00	
State Sources	3300	730,305.00	510,110.00	(220,195.00)	-30.15%
Local Sources	3400			0.00	
Total Revenues		730,305.00	510,110.00	(220,195.00)	-30.15%
EXPENDITURES					
Current:					
Instruction	5000			0.00	
Student & Instructional Support Services	6000			0.00	
Board	7100			0.00	
Administration Fees:					
District Holdback Fee	7201			0.00	
Charter Holder	7202			0.00	
Management Company	7203			0.00	
Other	7204			0.00	
School Administration	7300			0.00	
Facilities Acquisition and Construction	7400			0.00	
Fiscal Services	7500			0.00	
Food Services	7600			0.00	
Central Services	7700			0.00	
Pupil 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)					
Retirement of Principal	710			0.00	
Interest	720			0.00	
Dues, Fees and Issuance Costs	730			0.00	
Miscellaneous Expenditures	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	
Excess (Deficiency) of Revenues Over (Under) Expenditures		730,305.00	510,110.00	(220,195.00)	-30.15%
OTHER FINANCING SOURCES (USES)					
Loans Incurred	3720			0.00	
Proceeds from the Sale of Capital Assets	3730			0.00	
Loss Recoveries	3740			0.00	
Proceeds of Forward Supply Contract	3760			0.00	
Special Facilities Construction Advances	3770			0.00	
Transfers In	3600			0.00	
Transfers Out	9700	(695,629.00)	(510,110.00)	(185,519.00)	26.67%
Total Other Financing Sources (Uses)		(695,629.00)	(510,110.00)	(185,519.00)	26.67%
SPECIAL ITEMS					
EXTRAORDINARY ITEMS					
Net Change in Fund Balances		34,676.00	0.00	34,676.00	100.00%
Fund Balance - Beginning of Year	2800	204,870.90	0.00	(204,870.90)	-100.00%
Adjustment to Fund Balance	2891				
Fund Balance - End of Year	2700	239,546.90	0.00	(239,546.90)	-100.00%



Partners

W. Ed Moss, Jr.
Joe M. Krusick
Cori G. Cameron
Bob P. Marchewka
Ric Perez
Renee C. Varga
Richard F. Hayes
Frank J. Guida
John J. Rody, Jr.
Shawn M. Marshall

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American Institute of
Certified Public
Accountants

Florida Institute of
Certified Public
Accountants

April 6, 2023

To the Board of Directors
Four Corners Charter School
817 Bill Beck Blvd. Building 2000
Kissimmee, FL 34744

Dear Members of the Board:

We are pleased to confirm our understanding of the services we are to provide Four Corners Charter School ("the School") for the year ended June 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures to the financial statements, which collectively comprise the basic financial statements of the School as of and for the year ended June 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the School's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the School's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Information

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on internal control

over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the School and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk of material misstatement as part of our audit planning:

- 1) Revenue Recognition
- 2) Management override of controls
- 3) Related party transactions

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements

resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the School's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the School in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making drafts of the financial statements, all financial records and related information available to us and for the accuracy and completeness of that information (Including information from outside of the general and subsidiary ledger). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, identification of all related parties and all related-party relationships and transactions and other matters; (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the School; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Moss, Krusick & Associates, LLC ("Moss Krusick") and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a state or local agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Moss Krusick personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the regulators. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation

Joe Krusick is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit in August 2023 and to issue our reports no later than September 20, 2023.

Our fee for these services for 2023 will be as follows:

Audit	\$10,900
Cost/Compilation report	<u>500</u>
	\$11,400

Our fee is net of an in-kind donation of \$2,000. If required and if requested, we will also prepare the School's Form 990 for a fee of \$1,400.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Fees for additional services (i.e., assistance with adoption of new accounting standards, single audit for CARES Act, ESSER, or other funding, etc.) would be billed at our discounted rates and may be subject to a change order.

You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2021 peer review report accompanies this letter.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

The School agrees not to make any employment solicitation, oral or written, to any Moss Krusick employee without the express consent of Ed Moss, Managing Partner. In the event such permission is granted and direct employment is contracted by the School, Moss Krusick will be entitled to an employment fee of 100% of the employee's current salary with Moss Krusick, payable immediately upon employment of the Moss Krusick's employee.

Reporting

We will issue a written report upon completion of our audit of the School's financial statements. Our report will be addressed to the Board of Directors of the School. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

To the Board of Directors
April 6, 2023
Page 6

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the School is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to the School and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Moss, Krusick & Associates, LLC

RESPONSE:

This letter correctly sets forth the understanding of the Board of Directors of the Four Corners Charter School, Inc.

Signature: _____

Title: _____



Partners

W. Ed Moss, Jr.
Joe M. Krusick
Cori G. Cameron
Bob P. Marchewka
Ric Perez
Renee C. Varga
Richard F. Hayes
Frank J. Guida
John J. Rody, Jr.
Shawn M. Marshall

Winter Park, FL 32789
501 S. New York Ave.
Suite 100
Phone: 407-644-5811
www.mosskrusick.com

N. Palm Beach, FL 33408
631 US Highway One
Suite 405
Phone: 561-848-9300

Miami Lakes, FL 33016
7900 NW 155th Street
Suite 201
Phone: 305-445-7956

American Institute of
Certified Public
Accountants

Florida Institute of
Certified Public
Accountants

April 10, 2023

Mr. Yurik Rodriguez
Four Corners Charter School, Inc.
817 Bill Beck Blvd. Building 2000
Kissimmee, Florida 34744

Dear Mr. Rodriguez:

Enclosed is the engagement letter for the 2023 audit of the financial statements of Four Corners Charter School, Inc. Please have an authorized representative sign the letter and return a copy to our office.

We want to continue to maintain our discounted fee schedule. You can help in this process by doing the following:

- Provide all the items requested on the attached client assistance list on the first day of scheduled field work.
- Provide the year-end financials and trial balance one week prior to fieldwork.
- Provide the requested documents in electronic format (i.e., Word, Excel, PDF).

We will email you to schedule the audit.

We appreciate your business and look forward to working with you.

Please call our office at 407-644-5811 with any questions.

Sincerely,

A handwritten signature in black ink that reads "Joe Krusick".

Joe Krusick

Enclosures



Partners

W. Ed Moss, Jr.
Joe M. Krusick
Cori G. Cameron
Bob P. Marchewka
Ric Perez
Renee C. Varga
Richard F. Hayes
Frank J. Guida
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Miami Lakes, FL 33016
7900 NW 155th Street
Suite 201
Phone: 305-445-7956

American Institute of
Certified Public
Accountants

Florida Institute of
Certified Public
Accountants

April 10, 2023

To the Board of Directors
Four Corners Charter School, Inc.
817 Bill Beck Blvd. Building 2000
Kissimmee, FL 34744

Dear Members of the Board:

We are pleased to confirm our understanding of the services we are to provide Four Corners Charter School, Inc. (the "Corporation") for the year ended June 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the Corporation as of and for the year ended June 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Corporation's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Corporation's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Information

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the Corporation and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

- 1) Revenue Recognition
- 2) Management override of controls
- 3) Related party transactions

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control

issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Corporation's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the Corporation in conformity with accounting principles generally accepted in the United States of America based on the information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws,

regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the regulators. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Joe Krusick is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit in August 2023 and to issue our reports no later than October 20, 2023.

Our audit fee for these services for 2023 will be \$6,750. Our fee is net of an in-kind donation of \$2,000. If required and if requested, we will also prepare the Corporation's Form 990 for a fee of \$1,400.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

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You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2021 peer review report accompanies this letter.

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The Corporation agrees not to make any employment solicitation, oral or written, to any Moss Krusick employee without the express consent of Ed Moss, Managing Partner. In the event such permission is granted and direct employment is contracted by the Corporation, Moss Krusick will be entitled to an employment fee of 100% of the employee's current salary with Moss Krusick, payable immediately upon employment of the Moss Krusick's employee.

Reporting

We will issue a written report upon completion of our audit of the Corporation's financial statements. Our report will be addressed to those charged with governance of the Corporation. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the

To the Board of Directors
April 10, 2023
Page 6

Corporation is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to the Corporation and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Moss, Krusick & Associates, LLC

RESPONSE:

This letter correctly sets forth the understanding of the Four Corners Charter School, Inc.

Signature: _____

Title: _____

HOLLAND & REILLY

CERTIFIED PUBLIC ACCOUNTANTS
601 NORTH FERN CREEK
SUITE 200
ORLANDO, FLORIDA 32803-4839

(407) 894-6803
fax (407) 896-3044

DAVID S. HOLLAND, CPA
THOMAS F. REILLY, CPA

AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

FLORIDA INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

May 24, 2021

Report on the Firm's System of Quality Control

To the Partners of Moss, Krusick & Associates, LLC,
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Moss, Krusick & Associates, LLC (the firm) in effect for the year ended July 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Moss, Krusick & Associates, LLC in effect for the year ended July 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Moss, Krusick & Associates, LLC has received a peer review rating of *pass*.

A handwritten signature in black ink that reads "Holland & Reilly". The signature is written in a cursive, flowing style.

Holland & Reilly

**FOUR CORNERS CHARTER SCHOOL, INC.
CLIENT ASSISTANCE LIST
JUNE 30, 2023**

Electronic or PDF copies are encouraged and can be sent prior to fieldwork.

CASH AND INVESTMENTS	DATE NEEDED	DATE RECEIVED
1 Copies of bank reconciliations and bank statements for all cash accounts maintained as of June 30, 2023.	<u>8/21/2023</u>	<u> </u>
2 Copies of July 31, 2023 bank statements for all cash accounts maintained.	<u>8/21/2023</u>	<u> </u>
ACCOUNTS RECEIVABLE AND OTHER ASSETS		
3 Aged Accounts Receivable report as of June 30, 2023 and support for deposits received after June 30, 2023 (deposit slip, description of what receipt is for, etc.).	<u>8/21/2023</u>	<u> </u>
4 Cash receipts journal from July 1, 2023 through date of fieldwork.	<u>8/21/2023</u>	<u> </u>
5 Provide analysis of prepaid management fees for the year ended June 30, 2023.	<u>8/21/2023</u>	<u> </u>
6 Provide roll forward of fixed assets for the year ended June 30, 2023.	<u>8/21/2023</u>	<u> </u>
ACCOUNTS PAYABLE AND OTHER LIABILITIES		
7 Aged Accounts Payable report or other detail of accounts payable as of June 30, 2023, if any. Access to cancelled checks and invoices paid after June 30, 2023 to the date of fieldwork.	<u>8/21/2023</u>	<u> </u>
8 Cash disbursement journal from July 1, 2023 through date of fieldwork.	<u>8/21/2023</u>	<u> </u>
REVENUE		
9 Final FEFP Invoice for the year ended June 30, 2023	<u>8/21/2023</u>	<u> </u>
10 Revenue and Expenditure reconciliation	<u>8/21/2023</u>	<u> </u>
EXPENSES		
11 Provide the cash disbursements journal for July 1, 2022 to June 30, 2023 and access to all supporting documentation including invoices paid and cancelled checks.	<u>8/21/2023</u>	<u> </u>
OTHER		
12 Copies of original approved budget and final approved budget for the year ended June 30, 2023.	<u>8/21/2023</u>	<u> </u>
13 Copies of all minutes of Board of Directors meetings held since July 1, 2022 and a list of Board of Directors members including names, titles, addresses, and average number of hours worked for the Corporation per week.	<u>8/21/2023</u>	<u> </u>
14 Complete the enclosed fraud questionnaire – Angela and two Board members should each independently complete separate questionnaires.	<u>8/21/2023</u>	<u> </u>
15 Provide us with an analysis of all legal expenses for the year ended June 30, 2023 including payee, description or nature of service provided, amount, etc.	<u>8/21/2023</u>	<u> </u>
16 Prepare letter(s) to attorney(s) requesting lawyer(s) to provide legal representations for the year ended June 30, 2023. We will provide a template of the letter.	<u>8/21/2023</u>	<u> </u>

Form 990 Questionnaire

PLEASE PROVIDE THE FOLLOWING INFORMATION FOR YOUR 2023 TAX FORM 990:

1. Did the organization engage in any activity not reported on a previously filed Form 990/990 EZ? If yes, describe the activity?
2. Were any changes made to the organizing or governing documents or any of the policies or procedures?
3. For contributions of \$5,000 or more, please provide the **names, addresses** and **amount contributed** of the donors. If more room is needed, please attach additional page with all required information.

DONOR NAME	ADDRESS	AMOUNT CONTRIBUTED
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

4. How many W-2's were issued for the organization?
5. How many 1099's were issued for the organization?
6. Approximately how many individuals volunteered with the organization?
7. Has the organization been notified of any changes to previous returns by any taxing authority? If yes, please provide copies all correspondence.
8. Please provide a list of the organization's board of directors, including name, title and average hours worked per week.
9. Please provide a copy of W-2(s) for any officers that were paid by the organization.
10. Did the organization receive any in-kind contributions? If so, please provide detail.



Variance Analysis Report - Consolidated

FCCS-Four Corners Charter School

For the Period Ended 3/31/2023

	YTD Actuals	YTD Amended Budget	Variance to Budget		Forecast	Amended Budget	Variance to Budget	
			\$ Change	% Change			\$ Change	% Change
Revenues								
State Sources								
FEFP	\$ 5,530,667	\$ 5,698,616	(167,949)	-3%	\$ 7,320,054	\$ 7,493,809	(173,755)	-2%
Capital Outlay	450,656	540,102	(89,446)	-17%	510,110	730,305	(220,195)	-30%
Other Revenue Sources								
Private Grants / Contributions	361,368	164,462	196,907	120%	-	-	-	-
Other Program Revenues	274,817	121,701	153,116	126%	549,517	496,155	53,362	11%
Interest Income	4,058	3,070	988	32%	5,411	4,093	1,318	32%
Special Revenue Sources								
Federal Grants Revenue	531,243	354,862	176,381	50%	2,127,699	1,936,954	190,746	10%
Teacher Lead	13,697	-	13,697	-	13,697	-	13,697	-
Local Grants Revenue	0	2	(2)	-128%	0	-	-	-
Total Revenues	\$ 7,166,507	\$ 6,882,814	\$ 283,692	4%	\$ 10,526,489	\$ 10,661,316	\$ (134,828)	-1%
Expenses								
Instruction	3,156,997	2,935,047	(221,950)	-8%	4,927,076	4,743,802	(183,274)	-4%
Instruction Support Services	420,913	388,047	(32,866)	-8%	573,304	551,779	(21,526)	-4%
Board	18,667	9,666	(9,002)	-93%	18,671	13,200	(5,471)	-41%
School Administration	436,420	428,259	(8,161)	-2%	599,000	606,299	7,299	1%
Facilities and acquisition	84,714	23,093	(61,621)	-267%	87,714	59,114	(28,600)	-48%
Fiscal Services	4,248	158,502	154,254	97%	568,153	568,153	-	0%
Food Services	421	421	-	0%	421	421	-	0%
Central Services	472,060	489,349	17,289	4%	671,012	671,502	490	0%
Pupil Transportation Services	208,959	198,771	(10,188)	-5%	261,199	273,771	12,572	5%
Operation of Plant	1,572,673	1,602,729	30,057	2%	2,155,883	2,144,942	(10,941)	-1%
Maintenance of Plant	317,742	334,490	16,749	5%	403,476	774,227	370,751	48%
Community Service	108,917	77,577	(31,340)	-40%	234,086	254,107	20,021	8%
Total Expenses	\$ 6,802,731	\$ 6,645,950	\$ (156,781)	-2%	\$ 10,499,994	\$ 10,661,316	\$ 161,322	2%
Excess/(Deficit) of Rev over Exp	363,775	236,864	126,911	54%	26,495	-	26,495	-
Net Change in Fund Balance	\$ 363,775	\$ 236,864	\$ 126,911	54%	\$ 26,495	\$ -	\$ 26,495	0%
Enrollment	947	971	(24)	-2%	947	971	(24)	-2%
Rate Per Student	\$ 7,730	\$ 7,718	\$ 12	0%	\$ 7,730	\$ 7,718	\$ 12	0%



Variance Analysis Report – Consolidated

FCCS-Four Corners Charter School

For the Period Ended 3/31/2023

	YTD Actuals	YTD Amended Budget	Variance to Budget		Forecast	Amended Budget	Variance to Budget	
			\$ Change	% Change			\$ Change	% Change
Revenues								
State Sources								
State Capitation / Student	\$ 5,450,701	\$ 5,608,654	(157,953)	-3%	\$ 7,200,105	\$ 7,373,860	(173,755)	-2%
Student Transportation	79,966	89,962	(9,996)	-11%	119,949	119,949	-	0%
Capital Outlay Revenue	450,656	540,102	(89,446)	-17%	510,110	730,305	(220,195)	-30%
Other Revenue Sources								
Private Grants / Contributions	361,368	164,462	196,907	120%	-	-	-	-
Other Program Revenues	150,000	-	150,000	-	393,580	344,100	49,480	14%
Food Service Revenue	336	286	50	17%	336	286	50	17%
Before and Aftercare Revenue	124,481	121,416	3,066	3%	155,601	151,770	3,832	3%
Interest Income	4,058	3,070	988	32%	5,411	4,093	1,318	32%
Special Revenue Sources								
Federal Grants Revenue	531,243	354,862	176,381	50%	2,127,699	1,936,954	190,746	10%
Teacher Lead	13,697	-	13,697	-	13,697	-	13,697	-
Local Grants Revenue	0	2	(2)	-128%	0	-	-	-
Total Revenues	\$ 7,166,507	\$ 6,882,814	\$ 283,692	4%	\$ 10,526,489	\$ 10,661,316	\$ (134,828)	-1%
Expenses								
Instruction								
Teachers	1,210,293	1,242,241	31,948	3%	1,681,230	1,718,034	36,804	2%
ESE/Special Education	45,563	46,667	1,104	2%	84,906	71,123	(13,783)	-19%
Permanent Subs	347,004	353,575	6,571	2%	468,586	465,407	(3,179)	-1%
Aides - Instructional	52,433	76,716	24,283	32%	100,623	221,964	121,341	55%
Daily Substitute Teachers	218,627	167,705	(50,922)	-30%	272,521	193,986	(78,535)	-40%
Other Support/Aides	182,340	138,627	(43,713)	-32%	197,655	144,151	(53,505)	-37%
Stipend	206,883	126,103	(80,780)	-64%	319,075	297,409	(21,666)	-7%
Bonus	8,800	8,800	-	0%	8,800	77,939	69,139	89%
Tutoring	-	-	-	-	16,000	16,000	-	0%
Taxes & Benefits	469,930	393,461	(76,470)	-19%	621,658	511,391	(110,267)	-22%
Other Professional Fees	13,076	14,069	994	7%	13,076	18,066	4,990	28%
Textbooks	-	-	-	-	-	89,286	89,286	100%
Consumable Students	29,451	19,288	(10,164)	-53%	97,118	76,242	(20,877)	-27%
Consumable Teachers	303	-	(303)	-	17,506	17,770	264	1%
Library & Reference Books	(149)	(149)	-	-	(149)	(149)	-	-
Instructional Licenses	46,020	47,367	1,346	3%	501,496	148,966	(352,529)	-237%
Testing Materials	-	-	-	-	10,222	32,729	22,507	69%
Contracted SPED - Instruction	43,049	46,607	3,558	8%	54,515	64,969	10,454	16%
Computer Hardware (NonCap)	3,165	3,056	(109)	-4%	3,165	3,056	(109)	-4%
Computer Software (NonCap)	(4,355)	240	4,595	1915%	(4,355)	240	4,595	1915%
IT Infrastructure (NonCap)	1,419	-	(1,419)	-	1,419	-	(1,419)	-
Computers - Hardware	267,579	246,580	(20,999)	-9%	446,442	561,127	114,685	20%
Computer - Software	4,095	4,095	-	0%	4,095	4,095	-	0%
IT Infrastructure	-	-	-	-	-	10,000	10,000	100%
Florida Lead Teacher Program	11,471	-	(11,471)	-	11,471	-	(11,471)	-
Total Instruction	3,156,997	2,935,047	(221,950)	-8%	4,927,076	4,743,802	(183,274)	-4%



Variance Analysis Report – Consolidated

FCCS-Four Corners Charter School

For the Period Ended 3/31/2023

	YTD Actuals	YTD Amended Budget	Variance to Budget		Forecast	Amended Budget	Variance to Budget	
			\$ Change	% Change			\$ Change	% Change
Instruction Support Services								
Guidance	\$ 43,453	\$ 42,976	(477)	-1%	\$ 64,880	\$ 87,614	22,733	26%
Resource Teachers	-	-	-	-	-	9,418	9,418	100%
Other Support	54,241	59,639	5,397	9%	70,396	83,652	13,256	16%
IT Support	26,489	20,239	(6,250)	-31%	32,739	26,489	(6,250)	-24%
Stipend	10,794	10,794	-	0%	13,728	14,679	951	6%
Bonus	1,585	1,585	-	0%	1,585	1,585	-	0%
Taxes & Benefits	118,019	96,118	(21,901)	-23%	157,150	118,841	(38,309)	-32%
Computer Service Fees	101,551	112,839	11,288	10%	135,421	142,428	7,007	5%
Temporary Agency Fees	-	202	202	100%	-	808	808	100%
Outside Staff Development	16,395	9,495	(6,900)	-73%	17,019	10,119	(6,900)	-68%
Contracted Mental Health Services	21,648	22,720	1,071	5%	43,474	44,188	714	2%
Consulting Fees	-	680	680	100%	-	813	813	100%
Travel	68	389	321	83%	68	426	358	84%
Medical Supplies	578	828	250	30%	578	1,000	422	42%
Student Uniform Expense	-	-	-	-	176	176	-	0%
Nurse - Salaried	19,490	9,543	(9,947)	-104%	29,490	9,543	(19,947)	-209%
Computers - Hardware	6,600	-	(6,600)	-	6,600	-	(6,600)	-
Total Instruction Support Services	420,913	388,047	(32,866)	-8%	573,304	551,779	(21,526)	-4%
Board								
Accounting Services - Audit	16,800	7,400	(9,400)	-127%	16,800	8,200	(8,600)	-105%
Legal Fees - Independent Counsel	1,867	2,266	398	18%	1,871	5,000	3,129	63%
Total Board	18,667	9,666	(9,002)	-93%	18,671	13,200	(5,471)	-41%
School Administration								
School Leadership	157,904	176,389	18,485	10%	225,009	238,078	13,069	5%
Administrative - Salaried	82,637	84,917	2,280	3%	121,899	119,282	(2,617)	-2%
Administrative - Hourly	45,067	41,838	(3,229)	-8%	63,873	90,219	26,345	29%
Stipend	17,378	13,048	(4,330)	-33%	20,266	16,873	(3,393)	-20%
Bonus	27,323	15,069	(12,255)	-81%	27,323	15,069	(12,255)	-81%
Taxes & Benefits	73,376	74,413	1,037	1%	102,848	99,868	(2,980)	-3%
Drug Testing Fees	94	31	(63)	-203%	218	218	-	0%
Travel	16,862	10,233	(6,629)	-65%	20,421	11,960	(8,461)	-71%
Office Supplies	9,418	5,710	(3,708)	-65%	10,464	6,309	(4,155)	-66%
Dues & Subscriptions	3,708	3,958	250	6%	3,708	5,455	1,747	32%
Printing & Copying	1,685	1,685	-	0%	2,000	2,000	-	0%
Bad Debt Expense	969	969	-	0%	969	969	-	0%
Total School Administration	436,420	428,259	(8,161)	-2%	599,000	606,299	7,299	1%
Facilities and acquisition								
FF&E (NonCap)	\$ 2,320	\$ 754	(1,566)	-208%	\$ 2,320	\$ 754	(1,566)	-208%
FF&E	-	-	-	-	(0)	25,000	25,000	100%
Improvements other than building	49,480	-	(49,480)	-	49,480	-	(49,480)	-
Equipment Rent & Lease Expense	32,914	22,339	(10,575)	-47%	35,914	33,360	(2,554)	-8%
Total Facilities and acquisition	84,714	23,093	(61,621)	-267%	87,714	59,114	(28,600)	-48%



Variance Analysis Report – Consolidated

FCCS-Four Corners Charter School

For the Period Ended 3/31/2023

	YTD Actuals	YTD Amended Budget	Variance to Budget		Forecast	Amended Budget	Variance to Budget		
			\$ Change	% Change			\$ Change	% Change	
Fiscal Services									
Personnel Management	92,607	92,607	-	0%	123,475	123,475	-	0%	
Finance and Accounting SCF	61,581	61,581	-	0%	82,111	82,111	-	0%	
Educational Intellectual Property	123,633	123,633	-	0%	164,839	164,839	-	0%	
Procurement/Vendor Management	31,025	31,025	-	0%	41,364	41,364	-	0%	
Support Center General Overhead	154,190	154,190	-	0%	205,586	205,586	-	0%	
Sponsorship SCF	(463,032)	(308,688)	154,344	-	(54,915)	(54,915)	-	-	
Bank Charges & Loan Fees	4,244	4,154	(90)	-2%	5,692	5,692	-	0%	
Total Fiscal Services	4,248	158,502	154,254	97%	568,153	568,153	-	0%	
Food Services									
Taxes & Benefits	421	421	-	0%	421	421	-	0%	
Total Food Services	421	421	-	0%	421	421	-	0%	
Central Services									
Fee to Charterholder	399,641	418,541	18,900	5%	573,193	573,193	-	0%	
Staff Recruitment	-	288	288	100%	511	1,152	641	56%	
Postage and Shipping	150	322	172	53%	687	687	-	0%	
District Fees	72,268	70,198	(2,071)	-3%	96,622	96,470	(152)	0%	
Total Central Services	472,060	489,349	17,289	4%	671,012	671,502	490	0%	
Pupil Transportation Services									
Contracted Pupil Transportation	\$ 208,959	\$ 198,771	(10,188)	-5%	\$ 261,199	\$ 273,771	12,572	5%	
Total Pupil Transportation Services	208,959	198,771	(10,188)	-5%	261,199	273,771	12,572	5%	
Operation of Plant									
Plant Operations - Hourly	52,870	52,774	(95)	0%	64,951	70,896	5,945	8%	
Stipend	2,500	2,500	-	0%	2,500	2,500	-	0%	
Taxes & Benefits	17,704	16,113	(1,591)	-10%	23,110	22,000	(1,110)	-5%	
Property & Liability Insurance	136,141	132,611	(3,530)	-3%	157,270	157,270	-	0%	
Marketing & Advertising	11,852	21,606	9,754	45%	48,553	48,553	-	0%	
Contracted Custodial Services	191,193	214,795	23,602	11%	286,221	286,221	-	0%	
Licenses & Permits	280	280	-	0%	280	3,850	3,570	93%	
Rent Expense	793,376	792,552	(824)	0%	1,058,934	1,058,934	-	0%	
Telephone & Internet	36,080	36,947	867	2%	50,764	48,263	(2,501)	-5%	
Electricity	158,362	133,783	(24,579)	-18%	208,301	173,785	(34,516)	-20%	
Water & Sewer	14,678	15,210	532	3%	19,484	21,914	2,430	11%	
Waste Disposal	58,507	64,365	5,858	9%	86,259	85,677	(582)	-1%	
Pest Control	2,331	2,331	-	0%	2,331	3,063	732	24%	
Natural Gas	294	172	(122)	-71%	572	572	-	0%	
Maintenance & Cleaning Supplies	41,570	61,301	19,731	32%	55,210	70,301	15,091	21%	
Contracted Security	54,937	55,389	453	1%	91,143	91,143	-	0%	
Total Operation of Plant	1,572,673	1,602,729	30,057	2%	2,155,883	2,144,942	(10,941)	-1%	



Variance Analysis Report – Consolidated

FCCS-Four Corners Charter School

For the Period Ended 3/31/2023

	YTD Actuals	YTD Amended Budget	Variance to Budget		Forecast	Amended Budget	Variance to Budget	
			\$ Change	% Change			\$ Change	% Change
Maintenance of Plant								
R&M Building	317,742	330,750	13,009	4%	403,476	770,487	367,011	48%
Miscellaneous Expenses	-	3,740	3,740	100%	-	3,740	3,740	100%
Total Maintenance of Plant	317,742	334,490	16,749	5%	403,476	774,227	370,751	48%
Community Service								
Community Service - Aftercare	54,497	53,717	(780)	-1%	66,166	65,386	(780)	-1%
Bonus	1,624	1,624	-	0%	1,624	1,624	-	0%
Taxes & Benefits - Community Service	5,156	5,080	(76)	-1%	6,321	6,166	(154)	-2%
Extra-Curricular Activity Events	47,665	16,431	(31,234)	-190%	160,000	177,931	17,931	10%
In-house Food Service	(25)	725	750	103%	(25)	3,000	3,025	101%
Total Community Service	108,917	77,577	(31,340)	-40%	234,086	254,107	20,021	8%
Total Expenses	\$ 6,802,731	\$ 6,645,950	\$ (156,781)	-2%	\$ 10,499,994	\$ 10,661,316	\$ 161,322	2%
Excess/(Deficit) of Rev over Exp	363,775	236,864	126,911	54%	26,495	-	26,495	-
Net Change in Fund Balance	\$ 363,775	\$ 236,864	\$ 126,911	54%	\$ 26,495	\$ -	\$ 26,495	0%
Enrollment	947	971	(24)	-2%	947	971	(24)	-2%
Rate Per Student	\$ 7,730	\$ 7,718	\$ 12	0%	\$ 7,730	\$ 7,718	\$ 12	0%

Four Corners Charter School

FY23-24 Proposed Budget Review

May 02, 2023



Key Assumptions

Revenues

- Enrollment increase by 8%
- Pending FEFP legislation increase
- Federal grants include FY24 Title I & IV and ESSER III allocations

Expenses

- 3% Merit increase for all staff
- 12% Increase in utilities
- Computer service fees assumed at \$143 per enrollment
- 15% Increase for property and liability insurance expense
- 19% Increase for custodial services due to increase in labor cost
- Instructional and Capital expenses based on priorities of school

Budget Review Report (Consolidated)

Four Corners Charter School - Osceola County, Florida



Summary

	FY2022-23	FY2023-24	Year-Year Variance	
	Forecast	Budget	\$ Change	% Change
Revenues				
State Sources				
FEFP	\$ 7,320,054	\$ 7,907,514	\$ 587,459	8%
Capital Outlay	510,110	551,304	41,194	8%
Other Revenue Sources				
Other Program Revenues	563,214	191,835	(371,379)	-66%
Interest Income	5,411	5,411	-	0%
Special Revenue Sources				
Federal Grants Revenue	2,127,699	1,153,478	(974,222)	-46%
Total Revenues	\$ 10,526,489	\$ 9,809,541	\$ (716,948)	-7%
Expenses				
Instruction	4,927,757	4,342,681	585,076	12%
Instruction Support Services	540,404	432,464	107,940	20%
Board	18,671	18,671	-	0%
School Administration	631,219	680,504	(49,285)	-8%
Facilities and acquisition	87,714	45,860	41,854	48%
Fiscal Services	568,153	525,582	42,571	7%
Food Services	421	421	-	0%
Central Services	671,012	746,064	(75,052)	-11%
Pupil Transportation Services	261,199	252,077	9,122	3%
Operation of Plant	2,155,883	2,257,024	(101,141)	-5%
Maintenance of Plant	403,476	442,109	(38,634)	-10%
Community Service	234,086	66,084	168,001	72%
Total Expenses	\$ 10,499,994	\$ 9,809,541	\$ 690,453	7%
Excess/(Deficit) of Rev over Exp	26,495	-	(26,495)	-100%
Net Change in Fund Balance	\$ 26,495	\$ -	\$ (26,495)	-100%

Revenue Overview

Budget Review Report (Consolidated)

Four Corners Charter School - Osceola County, Florida



Revenues

State Sources

	FY2022-23 Forecast	FY2023-24 Budget	Year-Year Variance	
			\$ Change	% Change
State Capitation / Student	\$ 7,200,105	\$ 7,787,565	\$ 587,459	8%
Student Transportation	119,949	119,949	-	0%
Capital Outlay Revenue	510,110	551,304	41,194	8%

Other Revenue Sources

Other Program Revenues	407,277	11,471	(395,805)	-97%
Food Service Revenue	336	364	27	8%
Before and Aftercare Revenue	155,601	180,000	24,399	16%
Interest Income	5,411	5,411	-	0%

Special Revenue Sources

Federal Grants Revenue	2,127,699	1,153,478	(974,222)	-46%
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Total Revenues	\$ 10,526,489	\$ 9,809,541	\$ (716,948)	-7%
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Highlights - Notes

8% Enrollment increase, no increase in rate per student

FY23 includes HVAC

FY23 includes allocation for ESSER I and II, not recurring in FY24. FY24 includes Title I & IV and ESSER III allocations

Instruction

Four Corners Charter School - Osceola County, Florida



Expenses Instruction

	FY2022-23 Forecast	FY2023-24 Budget	Year-Year Variance	
			\$ Change	% Change
Teachers	1,681,230	2,000,491	(319,261)	-19%
ESE/Special Education	84,906	145,554	(60,649)	-71%
Permanent Subs	468,586	378,419	90,168	19%
Aides - Instructional	100,623	247,641	(147,018)	-146%
Daily Substitute Teachers	272,521	75,000	197,521	72%
Other Support/Aides	197,655	45,058	152,598	77%
Stipend	319,075	361,389	(42,314)	-13%
Bonus	8,800	-	8,800	100%
Tutoring	16,000	16,000	-	0%
Taxes & Benefits	622,339	713,094	(90,756)	-15%
Other Professional Fees	13,076	12,946	129	1%
Textbooks	-	66,797	(66,797)	-
Consumable Students	97,118	3,031	94,088	** 97%
Consumable Teachers	17,506	550	16,956	** 97%
Library & Reference Books	(149)	-	(149)	-
Instructional Licenses	501,496	102,657	398,838	** 80%
Testing Materials	10,222	13,505	(3,283)	** -32%
Contracted SPED - Instruction	54,515	55,318	(803)	-1%
Computer Hardware (NonCap)	3,165	-	3,165	100%
Computer Software (NonCap)	(4,355)	-	(4,355)	-
IT Infrastructure (NonCap)	1,419	-	1,419	100%
Computers - Hardware	446,442	67,124	379,318	** 85%
Computer - Software	4,095	-	4,095	100%
IT Infrastructure	-	7,135	(7,135)	-
Audio Visual Equipment	-	19,500	(19,500)	-
Florida Lead Teacher Program	11,471	11,471	-	0%
Total Instruction	4,927,757	4,342,681	585,076	12%

Highlights - Notes

Additional Operating & Grant funded positions, offset by a reduction in permanent subs, daily subs, and other support/aides

*** FY23 includes grant funded expenses not recurring in FY24*

Instruction Support Services

Four Corners Charter School - Osceola County, Florida



Instruction Support Services

	FY2022-23 Forecast	FY2023-24 Budget	Year-Year Variance	
			\$ Change	% Change
Guidance	\$ 64,880	\$ 58,435	\$ 6,445	10%
Other Support	70,396	64,880	5,516	8%
IT Support	32,739	-	32,739	100%
Stipend	13,728	-	13,728	100%
Bonus	1,585	-	1,585	100%
Taxes & Benefits	124,250	67,354	56,896	46%
Computer Service Fees	135,421	146,289	(10,868)	-8%
Outside Staff Development	17,019	10,119	6,900	** 41%
Contracted Mental Health Services	43,474	43,474	-	0%
Travel	68	68	-	0%
Medical Supplies	578	590	(12)	-2%
Student Uniform Expense	176	176	-	0%
Nurse - Salaried	29,490	41,080	(11,590)	-39%
Computer - Hardware	6,600	-	6,600	** 100%
Total Instruction Support Services	540,404	432,464	107,940	20%

Highlights - Notes
<p><i>Increase in Enrollment, rate kept flat at \$143 per enrollment</i></p> <p><i>** FY23 includes grant funded expenses not recurring in FY24</i></p>

Board, School Administration and Facilities and Acquisition

Four Corners Charter School - Osceola County, Florida



	FY2022-23	FY2023-24	Year-Year Variance		Highlights - Notes
	Forecast	Budget	\$ Change	% Change	
Board					
Accounting Services - Audit	16,800	16,800	-	0%	
Legal Fees - Independent Counsel	1,871	1,871	-	0%	
Total Board	18,671	18,671	-	0%	
School Administration					
School Leadership	225,009	253,419	(28,410)	-13%	
Administrative - Salaried	121,899	143,134	(21,235)	-17%	
Administrative - Hourly	63,873	64,629	(756)	-1%	
Stipend	20,266	-	20,266	100%	
Bonus	27,323	31,042	(3,718)	-14%	
Taxes & Benefits	135,067	151,259	(16,192)	-12%	
Drug Testing Fees	218	218	-	0%	
Travel	20,421	20,421	-	0%	
Office Supplies	10,464	10,674	(209)	-2%	
Dues & Subscriptions	3,708	3,708	-	0%	
Printing & Copying	2,000	2,000	-	0%	
Bad Debt Expense	969	-	969	100%	
Total School Administration	631,219	680,504	(49,285)	-8%	
Facilities and acquisition					
FF&E (NonCap)	\$ 2,320	\$ -	\$ 2,320	100%	
FF&E	(0)	12,500	(12,500)	-	
Improvements other than building	49,480	-	49,480	100%	Vestibule repair not recurring in FY24
Equipment Rent & Lease Expense	35,914	33,360	2,554	7%	
Total Facilities and acquisition	87,714	45,860	41,854	48%	

Fiscal , Central and Pupil Transportation Services

Four Corners Charter School - Osceola County, Florida



	FY2022-23	FY2023-24	Year-Year Variance	
	Forecast	Budget	\$ Change	% Change
Fiscal Services				
Personnel Management	123,475	103,978	19,497	16%
Finance and Accounting SCF	82,111	67,586	14,525	18%
Educational Intellectual Property	164,839	140,370	24,469	15%
Procurement/Vendor Management	41,364	36,392	4,972	12%
Support Center General Overhead	205,586	171,564	34,022	17%
Sponsorship SCF	(54,915)	-	(54,915)	-
Bank Charges & Loan Fees	5,692	5,692	-	0%
Total Fiscal Services	568,153	525,582	42,571	7%
Food Services				
Taxes & Benefits	421	421	-	0%
Total Food Services	421	421	-	0%
Central Services				
Fee to Charterholder	573,193	648,245	(75,052)	-13%
Staff Recruitment	511	511	-	0%
Postage and Shipping	687	687	-	0%
District Fees	96,622	96,622	0	0%
Total Central Services	671,012	746,064	(75,052)	-11%
Pupil Transportation Services				
Contracted Pupil Transportation	\$ 261,199	\$ 252,077	\$ 9,122	3%
Total Pupil Transportation Services	261,199	252,077	9,122	3%

Highlights - Notes

Operation and Maintenance of Plant

Four Corners Charter School - Osceola County, Florida



	FY2022-23	FY2023-24	Year-Year Variance	
	Forecast	Budget	\$ Change	% Change
Operation of Plant				
Plant Operations - Hourly	64,951	74,445	(9,494)	-15%
Stipend	2,500	-	2,500	100%
Taxes & Benefits	23,110	26,551	(3,441)	-15%
Property & Liability Insurance	157,270	180,636	(23,366)	-15%
Marketing & Advertising	48,553	65,263	(16,710)	-34%
Contracted Custodial Services	286,221	339,284	(53,063)	-19%
Licenses & Permits	280	280	-	0%
Rent Expense	1,058,934	1,055,651	3,283	0%
Telephone & Internet	50,764	45,792	4,972	10%
Electricity	208,301	233,089	(24,788)	-12%
Water & Sewer	19,484	21,802	(2,319)	-12%
Waste Disposal	86,259	87,273	(1,014)	-1%
Pest Control	2,331	3,216	(885)	-38%
Natural Gas	572	311	261	46%
Maintenance & Cleaning Supplies	55,210	46,570	8,640 **	16%
Contracted Security	91,143	76,861	14,282	16%
Total Operation of Plant	2,155,883	2,257,024	(101,141)	-5%
Maintenance of Plant				
R&M Building	403,476	442,109	(38,634)	-10%
Total Maintenance of Plant	403,476	442,109	(38,634)	-10%

Highlights - Notes
Assumed projected increase of 15%
Assumed increase in labor cost for FY24
** FY23 includes grant funded expenses not recurring in FY24

Community Service and Net Change in Fund Balance

Four Corners Charter School - Osceola County, Florida



	FY2022-23	FY2023-24	Year-Year Variance	
	Forecast	Budget	\$ Change	% Change
Community Service				
Community Service - Aftercare	66,166	60,234	5,932	9%
Bonus	1,624	-	1,624	100%
Taxes & Benefits - Community Service	6,321	5,875	445	7%
Extra-Curricular Activity Events	160,000	-	160,000 **	100%
In-house Food Service	(25)	(25)	-	-
Total Community Service	234,086	66,084	168,001	72%
Total Expenses	\$ 10,499,994	\$ 9,809,541	\$ 690,453	7%
Excess/(Deficit) of Rev over Exp	26,495	-	(26,495)	-100%
Net Change in Fund Balance	\$ 26,495	\$ -	\$ (26,495)	-100%
Enrollment	947	1,023	76	8%
Rate Per Student	\$ 7,730	\$ 7,730	\$ -	0%

Highlights - Notes
** FY23 includes grant funded expenses not recurring in FY24



FOUR CORNERS CHARTER SCHOOL

ENROLL NOW!
FourCornersCharter.org

Coyotes

Inspiring Students to Lead & Succeed

- We are a Collaborative & Innovative Learning model
- We are Developing Well Rounded Global Citizens
- We Offer Competitive Sports and Variety of Clubs
- We Offer 1:1 Technology
- We Offer After School and Enrichment Programs

FCSS Coyotes





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NO ES SALIDA

NOT AN EXIT
NO ES SALIDA

Please enter through THIS door into Mrs Dana's office

112
JANITOR
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FOUR CORNERS
CHARTER SCHOOL

ENROLL NOW!
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Coyotes



Inspiring Students to Lead & Succeed

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AGREEMENT FOR PURCHASE AND SALE OF SCHOOL BUSES

This AGREEMENT FOR PURCHASE AND SALE OF SCHOOL BUSES (“Agreement”) is entered into this ____ day of _____, 2022, by **RED APPLE BUSING, LLC**, a Florida limited liability company (“**RAB**”), and **FOUR CORNERS CHARTER SCHOOL, INC.**, a Florida not-for-profit corporation (“**School**”).

RECITALS:

WHEREAS, RAB is in the process of purchasing three used school buses from an auction house in which it has prior business dealings; and

WHEREAS, said buses will initially be titled in the name of Red Apple Busing, LLC; and

WHEREAS, School desires to subsequently purchase said school buses from RAB and to enter into a financial arrangement for the payment of same; and

WHEREAS, upon payment in full of School's indebtedness to RAB, title to the school buses shall be transferred by RAB to School.

NOW, THEREFORE, in consideration of the mutual covenants and promises contained herein, the parties agree as follows:

1. Purchase of Buses. RAB shall purchase three used school buses from an auction house in which it has prior business dealings. The VIN numbers of the school buses shall be identified at a later date and provided to School.

2. Initial Title. Initial title to the school buses shall be placed in the name of RAB.

3. Subsequent Sale. RAB shall subsequently sell the school buses to School based on the following purchase price and terms:

(A) Purchase Price. School shall purchase the three school buses from RAB for a purchase price equal to the amount paid by RAB to purchase the buses from the auction house, but not to exceed the sum of **One Hundred Thirty-Five Thousand Dollars (\$135,000.00)**. It is understood that the three school buses are being purchased by School collectively and not individually.

(B) Payment and Interest. School's indebtedness to RAB shall bear interest at the rate of six (6%) percent per annum and shall be made in installments of at least once per month and shall be paid off in full no later than June 30, 2023.

4. Use of Buses and Insurance. During the time that School is indebted to RAB, School shall have use of the buses for its day to day operations and shall provide proof of insurance to RAB, listing RAB as an Additional Insured.

5. Transfer of Title. Upon payment in full of School's indebtedness to RAB, RAB shall cause title to the three school buses to be transferred to School, free and clear of all liens and encumbrances.

6. Miscellaneous.

(A) This Agreement may be executed in counterparts, all counterparts will collectively constitute a single agreement and facsimile or other electronically scanned signatures shall be deemed originals for all purposes of this Agreement;

(B) This Agreement may not be amended or modified or any provision waived except in writing signed by Buyer and Seller;

(C) This Agreement is binding upon and inures to the benefit of the parties and their successors and permitted assigns and may not be assigned or delegated without the consent of all parties.

7. Notices. Any notices, demands, consents, agreements, requests or other communications which may be or are required to be given, served or sent by any party to any other party or obtained from any party pursuant to this Agreement must be in writing and must be (a) mailed by first-class mail, registered or certified, return receipt requested, postage prepaid, (b) hand delivered personally by independent courier, or (c) transmitted by telecopier or email (with confirmation of receipt by the addressee personally) addressed as follows:

If to RAB: Red Apple Busing, LLC
Attn: Richard Garcia, President
800 Corporate Drive, Suite 124
Fort Lauderdale, FL 33334

with a copy (which shall not constitute notice) to: RAB's attorney:
Edward J. Pozzuoli, Esq.
Tripp Scott, P.A.
110 SE 6th Street, Suite 1500
Fort Lauderdale, FL 33301
Ph. 954-525-7500
Email: EJP@TrippScott.com

If to School: Four Corners Charter School,
Inc.
817 Bill Beck Boulevard
Kissimmee, FL 34744
Email: _____

with a copy (which shall not constitute notice) to: School's attorney:

Telephone: _____
E-mail: _____

8. Governing Law; Dispute Resolution

This Agreement shall be governed by, and construed in accordance with, the laws of the State of Florida. EACH OF THE PARTIES HERETO HEREBY WAIVES ANY RIGHT IT MAY HAVE TO A TRIAL BY JURY WITH RESPECT TO ANY LITIGATION DIRECTLY OR INDIRECTLY ARISING OUT OF, UNDER OR IN CONNECTION WITH THIS AGREEMENT.

IN WITNESS WHEREOF, each of the undersigned has executed and delivered or caused to be executed and delivered by a duly authorized representative this Agreement as of the date first above written.

RAB:

**RED APPLE BUSING, LLC, a Florida
limited liability company**

By: _____
Richard Garcia, President

SCHOOL:

**FOUR CORNERS CHARTER SCHOOL,
INC., a Florida not-for-profit charter school**

By: _____
Name: _____
Its: _____

Charter Schools USA (Osceola County) 2023-2024 School Calendar

July 4, 2023	Holiday – School Closed
July 27, 2023	First Day for New Teachers (NTI)
August 1, 2023	First Day for Returning Teachers (RTO)
August 10, 2023	First Day for Students / Start of Quarter 1
September 4, 2023	Holiday – School Closed
September 15, 2023	Quarter 1 Progress Reports
September 22, 2023	Professional Development Day – No School for Students
October 13, 2023	End of Quarter 1 (45 Days)
October 16, 2023	Start of Quarter 2
October 27, 2023	Quarter 1 Report Cards
November 9, 2023	Professional Development Day – No School for Students
November 10, 2023	Holiday – School Closed
November 17, 2023	Quarter 2 Progress Reports
November 20, 2023 – November 22, 2023	Holiday – No School for Students and Teachers
November 23, 2023 – November 24, 2023	Holiday – School Closed
December 15, 2023	End of Quarter 2 (38 Days)
December 18, 2023 – January 1, 2024	Winter Break – No School for Students and Teachers
December 25, 2023	Holiday – School Closed
December 26, 2023	Holiday – School Closed
December 29, 2023	Holiday – School Closed
January 1, 2024	Holiday – School Closed
January 2, 2024	Professional Development Day – No School for Students
January 3, 2024	Start of Quarter 3
January 19, 2024	Quarter 2 Report Cards
January 15, 2024	Holiday – Schools Closed
February 9, 2024	Quarter 3 Progress Reports
February 16, 2024	Holiday – Schools Closed
March 7, 2024	End of Quarter 3 (45 Days)
March 8, 2024	Professional Development Day – No School for Students
March 11, 2024 – March 15, 2024	Spring Break - No School for Students and Teachers
March 18, 2024	Start of Quarter 4
April 8, 2024	Quarter 3 Report Cards
April 29, 2024	Quarter 4 Progress Reports
May 27, 2024	Holiday – Schools Closed
May 29, 2024	Last Day for Students / End of Quarter 4 (52 Days)
May 30, 2024	Last Day for Teachers
May 29, 2024	Quarter 4 Report Cards