



Board of Directors' Meeting

**Tuesday, May 7, 2019
2:00 PM**



Four Corners Charter School, Inc.
Board of Directors' Meeting

Tuesday, May 7, 2019
2:00 p.m.
School District of Osceola County
817 Bill Beck Blvd-*Finance Conf. Rm*
Kissimmee, FL 34744



Agenda

Call to Order

Roll Call

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◀ **Next Meeting: TBD** ▶

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I. ADMINISTRATIVE

Approval of Board Minutes

- Informational
- For Discussion
- For Action

Notes:

BOARD MEETING MINUTES

Name of Foundation: Four Corners Charter School, Inc.
Board Meeting: Tuesday, February 5, 2019
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 5, 2019	2:04 PM	3:12 PM	May 7, 2019	2:00 PM	K. Robertson
Meeting Location:					
School District of Osceola County: 817 Bill Beck Blvd, Kissimmee, FL 34744					

Attended by:	
<p>Board Members: Teresa Castillo, Director</p> <p>By Phone: Marc Dodd, Director left – 2:46 p.m. Jim Miller, Director</p> <p>Arrived At: Tim Weisheyer, Director – 2:22 p.m.</p> <p>Absent: Clarence Thacker, Chairman</p>	<p>Other Attendees: Dr. Carmen Balgobin, Exec Dir – Charter Schls, Osceola County School District Frank Kruppenbacher – Board Attorney Angela Barner, Sr. Accountant – Osceola County School District Denise Thompson, Principal – Four Corners Charter School Joe Childress, AP – Four Corners Charter School Kimberly Linden, Parent Facilitator – Four Corners Charter School Jermaine Dawson, North Florida State Director – CSUSA Kerrian Robertson, Governing Board Manager – CSUSA Lisanne Morton, North Region Finance Director – CSUSA Debra Leite, Sr. Financial Analyst – CSUSA Mike Santoro, Regional Facility Manager – CSUSA Wes Walker, IT Security – CSUSA</p>

CALL TO ORDER

Pursuant to public notice, the meeting commenced at 2:04 p.m. with a Call to Order by Director Teresa Castillo. Roll call was taken and quorum established.

I. ADMINISTRATIVE

Approval of Board Meeting Minutes

- The Board reviewed the minutes of the October 2, 2018 meeting.
- The board meeting minutes was part of the agenda and was made a part of these minutes.

MOTION: Motion was made by Jim Miller and seconded by Marc Dodd to approve the minutes of the October 2, 2018 for Four Corners Charter School, Inc. Board Meeting. Motion was approved unanimously. (3-0)(2-absent).

II. OLD BUSINESS

Covered PE Area Update

- Mike Santoro presented the update for the covered PE area at FCCS. He explained the reason for the submission of a new bid other than the ones that were previously submitted by the Osceola School District.

- Jim Miller asked to defer the discussion of the facility items until Tim Weisheyer was present in the room to review and speak to the updates since he and Mr. Dodd were attending by phone.
- Kerrian Robertson provided a quick update to Mr. Weisheyer of the facility projects. She explained that Mike Santoro came back with a bid per the Board's request after approving 122K for design and engineering aspects of the project. Included in the board packet were the initial and subsequent quotes for the covered PE area by the Osceola School District. Also included were the quote submitted by Mike Santoro for AMH Construction along with the drawings. The total cost of the project by AMH was \$567,728.68 including the design aspect/drawings of \$45,320.00. Ms. Robertson explained that the total cost did not include the 15% project management fee for CSUSA.
- Mr. Weisheyer asked what was the project management fee that the Osceola School District had proposed and was told by Ms. Robertson that it was a proposal of 15%.
- Mr. Dodd stated his concern about the project cost and asked whether the funds could be spent elsewhere because he did not see the usefulness in a project of this scale and cost. He also voiced his displeasure of CSUSA charging a 15% project management fee.
- Mr. Miller said he would like to see the project completed because it would be beneficial to students during recess because it gives them a break from classroom lessons, and suggested the Board move forward.
- Mr. Weisheyer explained that the Board should take into consideration Mr. Dodd's objections. He also said the school building is the property of the Osceola School District, and any enhancements would not only benefit the school, but also the community.
- Ms. Castillo suggested moving forward based on the information provided.
- Mr. Weisheyer explained that the project was proposed and discussed for over a year, and said he too would recommend moving forward with the project; however, he would like to see a reduction in the 15% proposed CSUSA project management fee, and that he thought the 15% proposed Osceola School District's project management fee was too high. He suggested a motion to move forward with the project under the construction of AMH, but with a 10% project management fee to CSUSA. He said CSUSA could either accept or decline the suggested project management fee of 10%.
- Mike Santoro and Kerrian Robertson will follow up with the Board the decision by CSUSA of the suggested management fee from 15% to 10%.
- The covered PE area update was part of the agenda and was made a part of these minutes.

MOTION: Motion was made by Jim Miller and seconded by Teresa Castillo to approve the covered PE area project by AMH Construction at a bid of \$567,728.68, and a 10% project management fee to CSUSA as discussed at the Four Corners Charter School, Inc. Board Meeting. Motion was approved unanimously. (3-0)(2-absent).

- Kerrian Robertson explained that there were updated quotes for the three additional projects approved by the Board in 2018, and there was a delay in getting the projects started because of confusion around who would pay for the projects. It was clarified that FCCS Inc. would be paying for the projects, but there are price changes to the projects.

MOTION: Motion was made by Jim Miller and seconded by Teresa Castillo to approve the new quote for the security fence by Complete Custom Fence at a reduced cost of \$15,938.00, a saving of \$951.00 that will be paid by FCCS Inc. as discussed at the Four Corners Charter School, Inc. Board Meeting. Motion was approved unanimously. (3-0)(2-absent).

Four Corners Charter School, Inc.

MOTION: Motion was made by Jim Miller and seconded by Teresa Castillo to approve the new quote for the playground by Creative Playthings at a quote of \$41,284.80 an increase of \$2,505.20 that will be paid by FCCS Inc. as discussed at the Four Corners Charter School, Inc. Board Meeting. Motion was approved unanimously. (3-0)(2-absent).

MOTION: Motion was made by Jim Miller and seconded by Teresa Castillo to approve the new quote for the intercom phones by Colwill Engineering at a quote of \$12,441.00 an increase of \$6,866.26 that will be paid by FCCS Inc. as discussed at the Four Corners Charter School, Inc. Board Meeting. Motion was approved unanimously. (3-0)(2-absent).

III. NEW BUSINESS

CSUSA Security Update

- Jermaine Dawson presented an overview of the CSUSA security update as it relates to the Marjory Stoneman Douglas High School Public Safety Act. He explained that CSUSA worked with a consultant by the name of CLPS to create and complete a timeline for staff security training at the schools. CSUSA has implemented best practices that are not requirements of the Act. There is also student intervention for students who are at risk. Mr. Dawson answered all questions.
- Wes Walker shared all the security protocol implemented at FCCS because of this Act and the update of the surveillance system. He explained that the SRO was happy with the improvements.
- The CSUSA security update was part of the agenda and was made a part of these minutes.

Approval of ESOL/Out of Field Waivers

- The Board reviewed the ESOL/Out of Field waivers presented by Principal Thompson for FCCS. Ms. Thompson answered all questions.
- The list of ESOL/Out of Field waivers was part of the agenda and was made a part of these minutes.

MOTION: Motion was made by Jim Miller and seconded by Marc Dodd to approve the ESOL/Out of Field waivers for FCCS as presented at the Four Corners Charter School, Inc. Board Meeting. Motion was approved unanimously. (See Attachment). (3-0)(2-absent).

Transportation Agreement

- Ms. Castillo explained to the Board that there was an agenda amendment to add the transportation agreement between the School Board of Lake County and FCCS.
- Attorney Kruppenbacher presented the transportation agreement.
- The transportation agreement was not part of the agenda but was made a part of these minutes.

MOTION: Motion was made by Marc Dodd and seconded by Jim Miller to approve the transportation agreement between the School Board of Lake County and FCCS as presented at the Four Corners Charter School, Inc. Board Meeting. Motion was approved unanimously. (3-0)(2-absent).

IV. CSUSA REPORTS

FCCS NWEA Fall Results

- Joe Childress shared the results of the NWEA fall assessment. He explained that the school was on target to earn a school letter grade of B for the 2018-19 school year because of the improved academic results from the fall NWEA assessment.
- Tim Weisheyer asked about the school's academic concerns.
- Mr. Childress explained that there were concerns around the science results, and availability of staff to assist the students. He explained that the school was focusing on the lower 25% of student to maintain or improve proficiency. He also explained that there are no previous academic data for comparison for the out of state students enrolled at FCCS, which could affect the overall letter grade of the school.
- The FCCS NWEA fall report was part of the agenda and was made a part of these minutes.

FCCS Enrollment Update

- Principal Thompson shared the current enrollment count for FCCS. She explained that there were reduction in enrollment due to families moving out of the area, and transportation concerns. The school's focus to address the enrollment shortfall will be increased competition and improved school letter grade.
- Marc Dodd wanted to know the long term plans for the school because the enrollment waitlist was depleted.
- Mr. Dawson explained that the school was short 33 students of the budgeted target of 999, which was primarily due to the transient population. He further explained that the enrollment shortfall did not affect the school's operating budget. He also explained that there would be marketing focus around enrollment and the elementary students matriculating to the upper school by offering elementary electives for middle school. There was additional discussion around competition in the area and differentiation strategies.
- The FCCS enrollment report was part of the agenda was made a part of these minutes.

V. FINANCIALS

CSUSA – FCCS Quarter 1 Financial Report

- Debra Leite presented the quarter one financial report for FCCS and Ms. Leite answered all questions.
- The quarter one financial report was part of the agenda and was made a part of these minutes.

MOTION: Motion was made by Teresa Castillo and seconded by Jim Miller to approve the quarter one financial report for FCCS as presented at the Four Corners Charter School, Inc. Board Meeting. Motion was approved unanimously. (3-0)(2-absent).

CSUSA – FCCS Quarter 2 Financial Report

- Debra Leite presented the quarter two financial report for FCCS and Ms. Leite answered all questions.
- The quarter two financial report was part of the agenda and was made a part of these minutes.

MOTION: Motion was made by Teresa Castillo and seconded by Jim Miller to approve the quarter two financial report for FCCS as presented at the Four Corners Charter School, Inc. Board Meeting. Motion was approved unanimously. (3-0)(2-absent).

Osceola School District – FCCS Inc. Quarter 1 Financial Report

- Angela Barner presented the quarter one financial report for FCCS Inc. and Ms. Barner answered all questions.
- The quarter one financial report was part of the agenda and was made a part of these minutes.

MOTION: Motion was made by Teresa Castillo and seconded by Jim Miller to approve the quarter one financial report for FCCS Inc. as presented at the Four Corners Charter School, Inc. Board Meeting. Motion was approved unanimously. (3-0)(2-absent).

Osceola School District – FCCS Inc. Quarter 2 Financial Report

- Angela Barner presented the quarter two financial report for FCCS Inc. and Ms. Barner answered all questions.
- The quarter two financial report was part of the agenda and was made a part of these minutes.

MOTION: Motion was made by Teresa Castillo and seconded by Jim Miller to approve the quarter two financial report for FCCS Inc. as presented at the Four Corners Charter School, Inc. Board Meeting. Motion was approved unanimously. (3-0)(2-absent).

VI. PUBLIC COMMENTS

- Kerrian Robertson reminded the board that their next meeting would commence on May 7, 2019 at 2:00p at the School District of Osceola County.

VII. ADJOURNMENT

Director, Tim Weisheyer adjourned the Four Corners Charter School, Inc. Board Meeting at 3:12 p.m. February 5, 2019.

Clarence Thacker, Chairman

Date: _____

Out of Field Report

Charter School Name Four Corners Charter School

Board Meeting Date 1/29/19

Teacher	Out-of-Field Assignment	Current Certification(s)	Out of Field Assignment Date
Apgar, Codi	ESOL	Permanent Substitute	12/3/18
Ausua, Carol	ESOL	Elementary Education (k-6)	8/10/17
Azazzi, Heather	ESOL	Permanent Substitute	11/1/18
Bagley, Rebecca	ESOL	Permanent Substitute	8/8/18
Banchs, Lilian	ESOL	Permanent Substitute	8/10/17
Barbosa, Marilda	ESOL	Permanent Substitute	8/10/17
Betts, Marie	ESOL	Temp. Cert. Elem. Educ. Grades K-6	8/3/15
Brown, Terria	ESOL	Permanent Substitute	8/3/15
Calhoun, Curtis	ESOL	Permanent Substitute	8/10/17
Camacho, Shontel	ESOL	Prekinder/Primary Education	8/3/17
Carter, Deborah	ESOL	Temp. Cert. Elem. Educ. Grades K-6	10/5/15
Casiano, Liz	ESOL	Permanent Substitute	8/6/18
Casillo, Kimberly	ESOL	Permanent Substitute	8/10/17
Castellanos, Francis	ESOL	Elementary Ed	7/30/18
Dettloff, Kortney	ESOL	Permanent Substitute	8/10/17
Detres, Cynthia	ESOL	Permanent Substitute	8/10/17
DuPont, Erica	ESOL	Prof. Cert Elem. Ed. (K-6)	7/25/16
Faughn, Kirstin	ESOL	Elementary Education (k-6), General Science (5-9)	9/1/17
		Music (K-12), Family and Consumer (6-12)	
		Middle Grades Integrated Curr (5-9)	
Gomez, Yadira	ESOL	Substitute	9/14/15
Haigh, Alisa	ESOL		8/24/14
Hardgrove, Katie	ESOL	Art	12/3/18
Haynes, Shanavia	ESOL	Permanent Substitute	8/13/18

Levine, Briana	ESOL	Elementary Education	7/25/16
Luna, Martha	ESOL	Elementary Education (Grades K-6)	4/4/16
Marchese, Emily	ESOL	Elementary Education (Grades K-6)	9/6/16
Mike, Samuel	ESOL	Permanent Substitute	1/29/18
Morales, Yesenia	ESOL	Prof. Cert Elem. Ed. (K-6)	8/10/17
Morse, Marni	ESOL	Prof. Cert Elem. Ed. (K-6)	7/27/17
Natson-Levels, Patrice	ESOL	Permanent Substitute	9/27/17
Nazario, Zena	ESOL	Permanent Substitute	8/10/17
Nickless, Annabelle	ESOL	Permanent Substitute	8/10/17
Novoah, Farah	ESOL	Permanent Substitute	8/10/17
Octive, Christina	ESOL	Temp. Cert. Pre-Kindr/Primary Ed	7/1/13
Page, Taja	ESOL	Permanent Substitute	7/30/18
Phillips, Alisha	ESOL	Elementary Education	7/30/18
Quevedo, Marisol	ESOL	Permanent Substitute	11/1/17
Robles, Kimberly	ESOL	Substitute	08012016
Rodriguez, Evy	ESOL	Elementary Education	07/252016
Sanchez, Ashley	ESOL	Substitute	9/2/14
Seward, Stacey	ESOL	Prof. Cert. Elementary ED.	7/30/18
Sharperson, Shana	ESOL	Permanent Substitute	8/6/18
Shelton, Steven	ESOL	Prof. Cert. Elementary Education	10/13/12
Shepperd, Hayley	ESOL	Prof. Cert Physical . Ed. (K-6)	10/13/12
Smith, Arthur	ESOL	Permanent Substitute	8/10/17
Smith, Tammy	ESOL	Substitute	9/14/15
Sullivan, Daniel	ESOL	Prof. Cert. Elementary Ed	8/6/18
Swartwood, Sean	ESOL	Temp. Cert. Elem. Educ. Grades K-6	7/27/17
Vessey, Anna	ESOL	Substitute	8/24/15
Vil, Emmauelle	ESOL	Elementary Ed	8/3/15
Wyllie, Elsha	ESOL	Permanent Substitute	8/8/18

Section Cover Page



II. OLD BUSINESS

Facility Projects Update

- Informational
- For Discussion
- For Action

Notes:



May 1st, 2019

Four Corners Charter School – Facility Update

Project Update:

1. Fencing Project

Approved and scheduled for competition during week of May 27th, 2019.

2. Playground Replacement

Scheduled for completion during August 2019. Working with John Peterson for permitting and approvals.

3. Covered Canopy

Scheduled for completion during August 2019. Working with John Peterson for permitting and approvals.

4. AI Phone System

Scheduled for completion in month of June 2019. Working with John Peterson for permitting and approvals.

Other Facility Updates:

- HVAC system completely replace and working as normal.
- Entering last month of school year.
- Working on schedule for summertime maintenance and floor work, to be completed by June 2019.
- No major facility issues to report.

Section Cover Page



III. NEW BUSINESS

- Approval of Parent/Student Handbook**
- Approval of 2019-20 FCCS Parent Facilitator**
- Approval of 2019-20 FCCS Academic Calendar**
- Approval of 2019-20 FCCS Board Meeting Calendar**

- Informational**
- For Discussion**
- For Action**

Notes:

(School Logo)

Parent Handbook

Insert School Name



From the very first day of school until they don their caps and gowns, students go through the most enriching growth period of their lives. The Charter Schools USA family of schools is proud to offer you and your family the opportunity to choose a great educational experience. As an alternative to public schools without the typical added cost of tuition, our schools offer a rigorous academic curriculum, a safe learning environment, a community atmosphere and so much more.

Educational success for all students cannot be achieved without parent partnerships. You are the most essential part of your child’s education and it is important that we build a strong relationship in order to best serve your child’s educational needs.

Please use this handbook as a guide. If you cannot find the information you need, please contact school staff members as indicated on the following pages. We look forward to a successful year and are committed to providing our students with quality learning opportunities that will help them become productive citizens in the 21st century.

Charter Schools USA’s Mission

CSUSA provides world-class educational solutions with:

- An unwavering dedication to student success
- An unyielding commitment to ethical and sound business practices

Providing a choice for our stakeholders that fosters and promotes educational excellence.

Charter Schools USA’s Vision

CSUSA will have a dramatic impact on the world’s next generation – changing lives and leaving a legacy. Our brand will be the standard by which quality is measured in education.

CSUSA Values

- Purpose
- Passion
- Integrity
- Grit



Florida

- | | |
|---|---|
| Aventura City of Excellence | Renaissance Charter School at Plantation |
| Bonita Springs Charter School | Renaissance Charter School at Poinciana |
| Canoe Creek Charter Academy | Renaissance Charter School of St. Lucie |
| Cape Coral Charter School | Renaissance Charter School at Summit |
| Clay Charter Academy | Renaissance Charter School at Tapestry |
| Collier Charter Academy | Renaissance Charter School at Tradition |
| Coral Springs Charter School | Renaissance Charter School at University |
| Creekside Charter Academy | Renaissance Charter School at Wellington |
| Downtown Miami Charter School | Renaissance Charter School at West Palm Beach |
| Duval Charter High School at Baymeadows | Renaissance Elementary Charter School |
| Duval Charter School at Baymeadows | Renaissance Middle Charter School |
| Duval Charter Scholars Academy | Six Mile Charter School |
| Duval Charter School at Coastal | SouthShore Charter Academy |
| Duval Charter School at Flagler Center | Union Park Charter Academy |
| Duval Charter at Mandarin | Waterset Charter School |
| Duval Charter at Southside | Winthrop Charter School |
| Duval Charter School at Westside | Woodmont Charter School |
| Four Corners Charter School | <u>Georgia</u> |
| Four Corners Charter Upper School | Cherokee Charter Academy |
| Gateway Charter High School | Coweta Charter Academy at Senoia |
| Gateway Charter School | <u>Indiana</u> |
| Gateway Intermediate Charter School | Emma Donnan Elementary and Middle School |
| Governors Charter Academy | Emmerich Manual High School |
| Henderson Hammock Charter School | TC Howe High School |
| Hollywood Academy of Arts and Science | <u>Louisiana</u> |
| Keys Gate Charter High School | Acadiana Renaissance Charter Academy |
| Keys Gate Charter School | Iberville Charter Academy |
| Manatee Charter School | Lafayette Renaissance Charter Academy |
| North Broward Academy of Excellence | Lake Charles Charter Academy |
| PM Wells Charter Academy | Magnolia School of Excellence |
| Renaissance Charter School at Boggy Creek | South Baton Rouge Charter Academy |
| Renaissance Charter School at Central Florida | Southwest Louisiana Charter Academy |
| Renaissance Charter School at Central Palm | <u>North Carolina</u> |
| Renaissance Charter School at Chickasaw Trail | Cabarrus Charter Academy |
| Renaissance Charter School at Cooper City | Cardinal Charter Academy |
| Renaissance Charter School at Coral Springs | Langtree Charter Academy |
| Renaissance Charter School at Crown Point | Iredell Charter Academy |
| Renaissance Charter School at Cypress | Kannapolis Charter Academy |
| Renaissance Charter School at Goldenrod | Union Preparatory Academy at Indian Trail |
| Renaissance Charter School at Hunter’s Creek | <u>South Carolina</u> |
| Renaissance Charter School at Palms West | Mevers School of Excellence |
| Renaissance Charter Schools at Pines | |

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(School Logo will be added by Marketing prior to uploading to website)

Principal Letter

(insert letter from the principal specific to the school)

School Calendar

insert board CSUSA approved school calendar **(List View)** here.

Agenda Planner

Each student will be required to purchase an agenda planner, which includes specific items for the school, during open house at the beginning of the school year or from the school's office. The agenda planner will be used by teachers for communication to parents and by students to log home learning assignments. The agenda planner must be signed each night by a parent to ensure that all communication has been reviewed. If a student misplaces an agenda planner, he/she will be required to purchase another one from the school office. No other planners will be accepted.

After-School Care and Before-School Care

The After-School Care (ASC) program is a service we provide for parents at a reasonable fee. Students are provided a snack and a drink and participate in recess, games, and a variety of structured activities. During an hour of ASC time, students also work on home learning and daily reading assignments. Please see our web site for payment procedures and policies.

ASC Hours:

- The ASC program begins immediately after school until **6:00 p.m.**
- Students may not be picked up from ASC during dismissal time **2:45 – 3:30 p.m.**
- Students will not be dismissed until after **3:30 p.m.**

Before-School Care (BSC) is a service the school provides for all parents for an additional monthly fee. Students who attend BSC are expected to report directly to the Multipurpose Room upon arrival, and parents must sign in their child on a daily basis. Students in BSC will have time to review the previous day's home learning assignments. Please see our web site for payment procedures and policies.

BSC Hours:

- The BSC program begins at **7:00 a.m.**
- No students will be permitted to enter the building prior to **6:45 a.m.**
- Breakfast is available beginning at **7:30 a.m. – 7:50 a.m.** for an additional fee.

Arrival

Students need to learn the importance of regular and prompt school attendance. All students must be dropped off in the school driveway. The school's drop-off time is from **7:15 a.m. – 7:55 a.m.** to ensure students are sitting in class by **8:00 a.m.** There is no supervision before **7:15 a.m.** for students who are not enrolled in the BSC program. If students are dropped off prior to **7:15 a.m.**, they will be placed in BSC and the parent will be assessed a \$25.00 registration fee and the daily rate of \$5.00.

STUDENT DROP-OFF

Traffic will loop around the parking lot and students may only be dropped off in the designated areas.

Students are not permitted to walk through the parking lot. Please do not leave your car unattended in the car loop lane during drop-off and refrain from conferences with

your child's teacher during drop-off. Parents must not use their cell phones while driving in the parking lot and music must be turned off.

The safety of our children is our first priority. Please follow drop-off procedures very carefully to keep all of our children safe.

Attendance Policy

ABSENCES

1. Your children must be in school every day as mandated by state law.
2. Parents will call the office to notify the school if the student is going to be absent. Parents have two days to excuse the absence. Failure to do so will result in an unexcused absence.
3. When absences become a concern (5 or more unexcused absences in a calendar month/15 or more unexcused absences in a 90-day period), the attendance clerk will first confirm medical excuse notifications received and recorded for absences.
4. The attendance clerk will contact the parent regarding excessive absences (5 or more unexcused absences in a calendar month/15 or more unexcused absences in a 90-day period) or early dismissals via phone conference, email, teacher/parent conference or letter.
5. If absences continue, a formal referral letter for attendance will be made to administration with supporting documentation of parent contact and non-medical absences stapled to the referral and proper district and school procedures will follow.
6. A student must be present for a minimum of 4 hours of instructional time to be considered present.
7. Students with excused absences will have 10 days to complete make up work.
8. If a student is picked up early, they will be marked absent for any classes they miss.

When a student returns to school after an absence, a note **MUST** be brought from home.

EXCUSED ABSENCES

Students must be in school unless the absence has been permitted or excused for one of the following reasons. Please note that vacations are considered unexcused absences.

1. Illness of student
2. Illness of immediate family member
3. Death in the family
4. Religious holidays of the student's own faith
5. Required court appearance or subpoena by a law enforcement agency
6. Special event (public functions, competitions, exceptional cases of family need)
7. Scheduled medical appointments, dental appointments, and absences for treatment of autism spectrum disorder.
8. Students who have, or are suspected of having communicable disease

EARLY PICK-UP

Students in grades K – 5 who are picked up from school prior to the end of the day will be marked as tardy. The tardy will be excused if the parent provides written documentation that the need to leave school early was for the same reason(s) that an absence from school would be excused. The parent's notation in the school's early pick-up log may be sufficient for meeting the written documentation requirement. Every fifth unexcused tardy for students in grades K - 5 will convert to an unexcused absence and can be used to meet the criteria to file a truancy petition in circuit court.

For all students in grades K – 8, once the student has accumulated 3 excused tardies or absences due to leaving school early for medical/dental reasons within a semester, the parent must provide documentation from a physician that the student had a medical/dental appointment for subsequent class absences or tardies to be excused.

The school principal or designee may approve an early pick-up or release beyond these limits after taking into consideration the reason, as well as the student's attendance history, both daily and by period, and the number of early releases.

PLANNED EXTENDED ABSENCES

Parents are urged to plan family trips during school vacations so as not to interfere with the learning process. Missing school for a family vacation is strongly discouraged. However, if an extended student absence is unavoidable, the school must be notified in writing at least one week before the first day a student is out. Make-up work will be given to students either before or after the absence based on what the teacher deems as most beneficial for the student.

TARDIES

A child is tardy when he/she is not in their classroom by 8:00 a.m. All late students must enter the front office and be issued a tardy pass. A student is considered tardy if they are absent at the time attendance is taken provided the student is in attendance before the close of the day. If tardy for half a period or more, a student is considered absent for that period.

Excused Tardies:

A student will be considered as excused only if a parent/guardian personally escorts their child to the front desk and has a viable reason. The reasons for excused tardies are as follows:

1. Doctor appointments with notes from the doctor/orthodontist or
2. Extreme emergencies approved by administration

Excused tardies will not count toward the student's tardy record.

Unexcused Tardies:

A tardy will be considered as unexcused due to alarm clock failures, "parent's fault", car trouble, and inclement weather conditions. Unexcused tardies will count toward the student's record. Your children must be in school and ON TIME by state law.

The procedures for abiding by state law are as follows:

1. At five tardies, the attendance clerk will double check for medical excuses or extreme emergencies approved by the administration for tardies turned in and recorded.
2. At five tardies, the attendance clerk will contact the parent regarding excessive tardies or early dismissals via phone conference, email, teacher/parent conference or letter.
3. If tardies continue, a referral letter will be given to administration with supporting documentation of parent contact and non-medical or emergency tardies stapled to the referral. Appropriate consequences will follow, such as detention or Saturday School.

Birthday Celebrations

Students are welcome to celebrate their birthday at school in grades K-5. Individual, store bought snacks (cupcakes, cookies, etc.) and a drink may be brought to school to share with your child's homeroom. Arrangements must be made in advance with the classroom teacher. **No party bags, balloons, decorations, etc. are permitted. Siblings may not attend this celebration as it would be disruptive to other classes.**

Book Bags/Folders/Personal Items

Book bags, backpacks, folders, or any other personal items must not display patches, entertainment insignias, drawings, obscene words, gang signs, or any other item that would be deemed inappropriate, offensive, or reflect negatively on CSUSA. Failure to comply will constitute a uniform violation and be subject to detention and parental notification.

Bus Transportation

(School Name) does not provide/provides bus transportation. (Include information on bus transportation if applicable.)

Parents are encouraged to car pool and make sure that students are dropped-off and picked-up according to posted school hours.

Cafeteria

(Meal Supplier) provides all breakfast and lunches for (School Name). A standard menu will be used, and the monthly menu can be picked up or viewed online. Breakfast and lunch will be served in the cafeteria/multi-purpose room. Students who bring lunch from home are able to purchase milk. NO LUNCH CHARGES can be made since public funds do not allow schools to extend credit. Students are not allowed to bring sodas to school. Since we are trying to promote healthy eating habits, we request that fast food not be brought to school when a child forgets his/her lunch. In addition, we discourage sugary foods, candy, cookies, gum, and foods heavy in red dye.

CAFETERIA BEHAVIOR

Each student is required to show good manners, courtesy and consideration of other students and adults in the cafeteria. Students will enter and exit the cafeteria in an orderly fashion. Students will stand in a single file line while waiting for food, keep

communication noise levels low, and stay seated unless they have been given permission to leave their seat. Students are required to dispose of trash on and around their table before the lunch period is over (or immediately upon the request of the monitors) in the trash receptacles. No student is allowed to leave the cafeteria to another area of the school during the lunch period without a written pass. A student is not allowed to leave the school grounds during the lunch period. NO FOOD OR BEVERAGE IS TO BE TAKEN OUT OF THE DESIGNATED DINING AREA AT ANYTIME. The cafeteria rules are posted and all students are expected to follow them at all times. Food or other objects are not allowed to be thrown at any time while in the cafeteria as this poses a safety concern; such acts may result in disciplinary action.

Payment:

The fees for school breakfast and lunch are as follows:

Elementary and Middle School Breakfast	\$1.75	Full Price
	\$0.30	Reduced Price
Elementary and Middle School Lunch	\$3.00	Full Price
	\$0.40	Reduced Price
High School Breakfast	\$1.75	Full Price
	\$0.30	Reduced Price
High School Lunch	\$3.15	Full Price
	\$0.40	Reduced Price

Payments can be made in cash at the school or through our online payment system, eFunds. Payments may be made in cash or check (payable to **School Name**). Please note that there is a \$30.00 fee for returned checks and you may be required to pay in cash or money order for the remainder of the school year. Days missed due to absences or fieldtrips are NOT credited. A special fieldtrip lunch will be provided. Milk can be purchased ala carte for .65 cents.

Free/Reduced Price Lunches: Free and reduced lunch applications are available in the office. Students qualifying for free or reduced meals will receive free milk at breakfast and lunch and at milk break. Parents must apply for this benefit yearly. Applications should be completed and returned by **(date)** for students starting school at the beginning of the school year. Students who enroll after the school year has begun must return their free/reduced lunch applications with their registration packets. A random selection of applicants will be asked for additional information regarding verification of income. Notification pertaining to qualification for free/reduced lunch will be sent promptly. Parents are responsible for providing lunch for their children until the application is approved; however, prior year lunch status is valid for the first two weeks of school.

Care of School Property

Students are expected to respect the school buildings and property. Receptacles are provided throughout the buildings and grounds for proper disposal of waste. Marking or defacing school property is a serious offense and will result in disciplinary action. Any student who damages/vandalizes school property will be required to make full restitution for damages. Chewing gum in the school building is forbidden. All food must be consumed in the cafeteria or area designated by Administration. Students are not permitted to play in bathrooms. Any student who disregards rules pertaining to care of school property may be subject to disciplinary action.

Cell Phone Policy

(Insert the school's cell phone policy or use the paragraph below.)

The use of a cell phone by a student while school is in session is not allowed. Students who use cell phones at school will have the cell phone confiscated and the phone will only be returned to the parent/guardian. If a cell phone is brought to school and is lost or stolen, the school is not responsible for the loss.

Unauthorized electronic devices, such as handheld games and headphones, should not be brought to school. Students who bring unauthorized electronic devices to school will have them confiscated. If these items are brought to school and are lost or stolen, the school is not responsible for the loss. Authorization for having these devices on campus can only be given by Administration.

Consequences are as follows:

First Offense: The electronic device will be returned to the parent/guardian of the student.

Second Offense: The electronic device will be returned to the parent/guardian of the student and the student will receive (list consequence).

Third Offense: Parent must sign paperwork acknowledging the electronic device will be returned at the end of the academic year.

Failure to surrender items will result in a disciplinary consequence.

Character/Citizenship

Students are expected to demonstrate superior character and citizenship. Character education provides a focus on developing the whole child. We encourage students to always do the right thing and seek the assistance of staff members when a troublesome situation arises. Follow the golden rule: Do unto others, as you would have them do unto you. Lend a helping hand whenever possible, always make good choices and act responsibly.

STUDENT OF THE MONTH

Each month students have the opportunity to become a Student of the Month.

Students must demonstrate the following qualities:

- Make good choices when reacting to or handling a problem
- Exhibit self-control at all times, including special area classes, lunch, recess,

- school events, and before/after school care
- Demonstrate concern for other people, for their own personal property, and for school property
- Accept negative and positive consequences, and act responsibly
- Arrive to school on time (no more than 2 unexcused tardies per quarter and/or early dismissals per quarter)
- Turn in home learning assignments in a timely manner
- Receive no detentions or suspensions

Student of the Month is a component of the school's overall school-wide behavior plan. Students may be nominated by their classroom teachers, who will take into account regular behavior in special classes, lunch, recess, and Before/After Care Programs.

(Include information on school-wide behavior program and revise paragraph above if applicable.)

Child Abuse

State law requires that teachers, administrators and other school personnel report suspected cases of abuse, abandonment, or neglect to the DCF Hotline at 1 800 96-ABUSE.

Communication Between Home and School

Communication is absolutely essential for success in any human endeavor. The administration and staff recognize this and will strive to facilitate open and frequent communication with parents at all times. Teachers will communicate with parents on behavior and academics daily through the agenda and/or Edmodo, the school's closed, private learning network that allows students and parents to interact with the classroom teacher and school in a manner that blends social networking tools with traditional school communications tools. Make sure that you check your child's backpack/folder daily for informal notes from the teacher or from our staff.

Report cards, progress reports (sent home once during the middle of each grading period), and Personal Learning Plans (PLP) allow parents opportunities to review student work and progress. Additionally, student work will be sent home **weekly (revise as needed)**. Parents/guardians are asked to review all student work and communications sent home. Parents may also view their child's current academic status through the Parent/Student Information System. Usernames and passwords will be sent home at the beginning of the school year or you can call the front office to receive login instructions.

Please feel free to consult with the office regarding any problems or questions that concern your child. It is the desire of the administrators and the faculty to be of service to both parents and student, and every teacher welcomes a conference with any parent. However, we do request that such visits be arranged beforehand with the teacher at a convenient time either before or after-school. Parents are asked not to

meet with a teacher unless a conference has been scheduled. Impromptu conferences with teachers at the classroom door and during arrival and dismissal before or after school are not permitted as this may distract the teacher from supervision of students during a crucial time of movement.

Parent satisfaction surveys are conducted twice annually, shortly after the start of the school year and toward the end of the school year. Your participation is crucial so that the school can determine areas that are working well and areas that need improvement.

Discipline Procedures

Discipline is the process of changing a student's behavior from inappropriate to exemplary. We are never satisfied with merely stopping poor behaviors; we desire to teach the student to do what is right. We do not discipline a student out of anger or for the sake of convenience. Though few students desire discipline, they often need structure and clear expectations to reach their full potential.

Each teacher will establish appropriate procedures for discipline in his/her classroom based on these guidelines. **The following list is not all-inclusive:**

1. Students are expected to respect the authority of school personnel which includes but is not limited to: administration, teachers, staff and substitutes.
2. Malicious destruction of school property will result in the replacement, repair or payment for damages by either the student or his/her parents. The placement of stickers on school property is forbidden.
3. Students shall help keep the school clean at all times. There is to be no gum chewing in the school building or on school grounds.
4. Items such as water pistols, matches, iPods, skateboards, hand held game devices, toys, weapons of any sort, etc. are not permitted on school grounds.
5. No items will be permitted that carry pictures or slogans referring to drug culture or alcohol. No profane, abusive or slang language is to be used.
6. All students will follow the established school cell phone policy. Cell phones or other personal electronic devices should not be brought to school and use is prohibited during school hours. School phones are available in case of emergency. Possession of a cell phone or other personal electronic devices during the school day will result in the equipment being collected and returned directly to the parent.
7. There is zero tolerance for aggression, drugs and alcohol on campus. Students that push, hit, bite, kick, harass, bully or use the internet in a negative way will be assigned an appropriate consequence, up to and including suspension or dismissal from the school.

The **(School District)** passed a Code of Student Conduct that lists violations and disciplinary actions that must be taken in order to deal with misconduct. All students and their parents must read The District School Board Code of Student Conduct, which can be viewed online at **(link to District Code of Conduct)**

Detention Policy:

Kindergarten – 2nd Grade:	30 minutes (2:45 – 3:15)
3 rd Grade – Grade 8:	1 hour (3:30 – 4:30)
3 rd Grade – 8 th Grade:	Saturday School (9:00-11:00 a.m.)

LEVELS OF DISCIPLINARY ACTION

There are three (3) levels of disciplinary action and the levels are determined by the seriousness of the act and the **district Code of Conduct (review district code of conduct)**.

Level I Actions- In order to resolve Level I discipline problems, the following options are available:

- Conference with teacher
- Parent Contact
- Conference with teacher and parent(s)
- Conference with Principal or designee
- Conference with counselor
- Behavioral Contract
- Detention (lunch)

Level II Actions- In order to resolve a Level II offense, more formal disciplinary actions shall be used. Formal actions include, but are not limited to:

- Detention (after school administrative)
- Detention (after school teacher)
- Time Out
- Conference with Principal or designee
- Saturday School
- Out of school suspension if repeated offense
- Alternative to External Suspension

Level III Actions- In order to resolve Level III offenses, the options available are:

- Out of school suspension
- Dismissal from school
- Administrative review and reassignment

AFTER-SCHOOL DETENTION

An administrator or teacher will complete the After-School Detention form which includes the date/time/location of the detention, description of why the detention was given, and the attempts made to contact parent/guardian. If a student misbehaves during After-School Detention or is late, they may be issued another behavioral consequence such as Saturday Detention.

SATURDAY DETENTION

Saturday Detention may be assigned to those students whose behavior is consistently inappropriate. Saturday Detention is scheduled from **9:00 am-11:00 am**; students are required to wear their school uniform and must complete homework/seatwork while

serving the detention. There is zero tolerance for misbehavior. A student may be suspended for one day if they miss Saturday Detention, unless due to a family emergency or illness verified by a doctor's note.

SUSPENSION

Suspension is a disciplinary action that temporarily removes a student from a class or all classes for a prescribed period of time not to exceed ten (10) school days. The Principal or the Principal's designee shall make every effort to employ parental assistance with alternative consequences for misconduct prior to suspending a student except in emergencies, disruptive conditions or incidents involving serious misconduct.

Middle school students who are suspended for alcohol, tobacco, or other drug (ATOD) offenses have an opportunity to save days out of school by participating in a specified, district approved ATS program identified by the school.

PERMANENT DISMISSAL

The Principal may recommend dismissal of a student to the Board of Directors for any of the following:

1. Possession, use of or transmission of a weapon including, but not limited to, a gun, knife, razor, explosive, ice pick or club.
2. Possession, use of or transmission of a substance capable of modifying mood or behavior.
3. Using any article as a weapon or in a manner calculated to threaten any person.
4. Committing a serious breach of conduct including, but not limited to, an assault on school personnel or on another pupil, lewd or lascivious act, arson, vandalism or any other such act, which disrupts or tends to disrupt the orderly conduct of any school activity.
5. Engaging in less serious but continuing misconduct including, but not limited to, the use of profane, obscene or abusive language, or other acts that are detrimental to the educational function of the school.

Suspendible offenses include, but are not limited to, the following:

1. Fighting or other dangerous and/or disruptive behavior.
2. Smoking on school grounds.
3. Being under the influence or having alcoholic beverages and/or drugs on school grounds.
4. Possession and/or use of a weapon or any object that can be used as a weapon including but not limited to: knives, brass knuckles, Chinese stars, chains, mace, etc.
5. Defacing or vandalizing school property.
6. Igniting any flammable substance.

Dismissal

Please avoid calling the front office during dismissal (2:45 p.m. – 3:30 p.m.) Students must leave school grounds immediately after dismissal, unless enrolled in ASC or

Enrichment Programs. Parents must wait for their children outside the school. ASC Students will not be dismissed during regular dismissal and may be picked up after **3:30 p.m.**

Only individuals listed on the *EMERGENCY CONTACT CARD* will be allowed to pick-up students from school. Please update information whenever changes occur. Valid photo identification will be required of all individuals' picking-up students. If someone arrives at the school to seek the release of a student and the person's name is not on the emergency contact card or the person does not have valid photo identification, the student will **not** be released.

To avoid having the school become involved in personal family conflicts, parents or guardians should submit to school authorities a copy of any legal documents that indicate who has legal access to the child and his/her records during school hours. In the absence of legal documentation, school officials will provide access only to those individuals whose names appear on the student's data card. Failure to provide the school legal documentation outlining visitation rights will result in any parent listed on the birth certificate being permitted to pick up a child. Friends and strangers will be denied access to a student in the absence of verified parental consent.

Students not picked up on time will be placed in ASC and be charged according to the Late Fee Schedule below:

Late Fee Schedule

K - 6

3:31 p.m. - 3:45 p.m.	\$15.00
3:46 p.m. - 4:00 p.m.	\$20.00
4:01 p.m. - 4:15 p.m.	\$25.00
4:16 p.m. - 6:00 p.m.	\$30.00

*Any child picked up after 6:00 p.m. will be charged the late fee and an additional \$2.00 per minute.

If making changes in your child's dismissal plan, please fax the information with a copy of your Florida Driver's License and signature to the school before 2:00 p.m. No phone calls will be accepted.

Examples of changes to child's dismissal plan:

- An ASC student going home in "parent-pick-up" instead of going to the ASC Program.
- Requesting that a student be placed in ASC for the day instead of going to "parent-pick-up".

No early dismissals will be permitted after 2:00 p.m. If you must sign your child out early for an appointment, please do so by the 2:00 p.m. cut-off.

STUDENT PICK UP PROCEDURES

Pick up: All vehicles are expected to comply with the pattern set up by school personnel.

PICK UP CAR TAGS

(Include the following text or replace with school specific procedure.)

The pick-up car tag must be displayed in your front window at dismissal. A staff member will collect the pick-up car tag upon your arrival in the traffic loop. Staff members will use the cards to ensure your child is escorted to the pick-up area.

After entering the traffic loop and giving your pick-up car tag to the staff member, proceed around the parking lot traffic pattern. Your child will be picked up by you at the designated door and your car tag will be returned to you.

Students are not permitted to walk through the parking lot. Do not leave your car unattended in the car loop lane during pick up. Please refrain from conferences with your child's teacher during these times. Parents must not use their cell phones while driving in the parking lot and music must be turned off.

Please follow our procedures for dismissal to ensure the safety of students and to demonstrate positive citizenship in our school's neighborhood.

Early Dismissal

Any student leaving school prior to dismissal will have an early dismissal logged to his/her record.

Excused early dismissals are given for doctor's appointments with notes from the doctor. To receive an excused early dismissal, a doctor's note must be brought to school the next day. No doctor's notes will be accepted late.

If you need to take your child out of school before the end of the school day, come to the school office and sign him/her out and a school employee will send for your child.

Students will not be dismissed from the classroom to a parent. Parents need to sign their child out on the sign-out log and wait for their child to come to the main office.

No early dismissals will be permitted after 2:00 p.m.

A parent conference will be required if a student exceeds a combination of 20 unexcused absences, tardies or early dismissals to ensure improvement in student attendance.

Dress Code/School Attire Policy

A higher standard of dress encourages greater respect for individuals, students and others, and results in a higher standard of behavior. Our dress code guidelines indicate appropriate school dress during normal school days for every student.

(School Name) reserves the right to interpret these guidelines and/or make changes during the school year. Students are expected to follow these guidelines. If a student comes to school without the proper uniform, they will be kept/sent to the front office and remain there until a parent/guardian brings a proper uniform for the student.

UNIFORM VIOLATIONS¹

Level I – Verbal warning.

Level II – School sends home a uniform violation note/stamp or student will call parent from office to obtain correct uniform.

Level III – School sends home a uniform violation note/stamp or student will call parent from office to obtain correct uniform. Student will call parent from office to obtain correct uniform. Student will wait in the office for parent to bring correct uniform.

SHIRTS

All shirts must be tucked in and purchased from the (designated uniform company) with the school's logo. Elementary students' color is red. Elementary students are required to wear polo shirts with short or long sleeves bearing the school logo.

Middle school students' colors are navy blue or white with short or long sleeves. T-shirts are not allowed as normal school day wear. Only one solid white, gray, or black t-shirt may be worn underneath the polo shirts. T-shirts may not be visible below the shirt hem or cuff. The polo shirt must be worn every day to school.

Students participating in PE or an after-school sporting function may wear the approved Heather Gray PE shirt provided by (Uniform Company).

HAIR and MAKE UP

Hair must be neat and clean with no "unnatural" colors i.e. fluorescent, bright green, mohawks, spikes, head symbol shavings, etc. Hair that is distracting to the educational setting will not be allowed. The decision about whether hair or make up is appropriate will be at the administration's discretion. No hats, hoodies, headbands, scarves, or bandanas may be worn. No make-up will be worn in school. If a student wears make-up to school, they will be asked to remove it in the front office. The parent may be contacted for inappropriate hair or make up, as necessary.

SHOES

Students must wear shoes with closed toe and back at all times. No heavy military type boots or shoes with metal tips may be worn. No stacked or pumped shoes may be worn. We recommend sneakers or flat dress shoes. No wheeled sneakers, bedroom/other slippers, or pointed/cowboy boots. Students should not wear black sole shoes as they scuff the floor.

¹ Sample violations listed. The school will provide specific consequences.

Reasonable accommodations will be provided based on a student's religion, disability, or medical condition.

SOCKS

Socks must be worn daily and must be white or dark colored. Fishnet stockings or other inappropriate leg wear is not acceptable. Socks should be worn no higher than lower calf height.

BOTTOMS

Students in grades K-6 must wear Khaki or Navy bottoms (shorts, slacks, skorts). CSUSA logoed bottoms are encouraged but not required.

Absolutely no jeans will be allowed on any day (no matter the temperature), except on designated Jeans Days when the student may wear appropriate jeans if the student chooses to participate as a fundraiser.

OUTERWEAR

Navy blue¹ school authorized jackets and school authorized zippered sweatshirts without hoodies are the only outerwear permitted (School Name). Parents may purchase the school's navy blue jacket or sweatshirt from (Uniform Company) that provides the rest of the school uniform.

BELTS

A belt must be worn at all times with any article of clothing as belt loops are part of the school uniform pant. It should be fitted around the waist so that excess length can be tucked in loops and NOT hanging. Belts must be plain khaki, brown, black or navy (not white or bright-colored). Belts cannot have dangling items, large buckles, or logo/written items.

JEWELRY

Boys and girls may not wear body piercing other than earrings in the ear lobe. One earring per ear may be worn. For safety reasons, only a stud or a tiny hoop earring can be worn. (Tiny hoops can be no larger than an adult pinky finger.) Limited jewelry can be worn such as a watch, small bracelet, and thin necklace/chain. For safety reasons, necklaces/chains should be worn inside of school uniform, NOT on top of the uniform shirt. Bracelets need to be limited to one per wrist to eliminate unnecessary noise and distractions.

GENERAL

At no time are students to wear anything offensive, immodest or deemed inappropriate by the faculty. ALL CLOTHING SHOULD BE LABELED WITH THE STUDENTS NAME. Parents of students in Kindergarten are encouraged to leave a Ziploc bag labeled with the child's name with a spare change of clothes in the classroom throughout the year for emergencies.

Emergencies

Illness: The importance of regular attendance cannot be over-emphasized, but students should not be sent to school when they are ill. Students will be sent home if they have a temperature of 99 degrees or above. In order for a child to return to school, he/she must be fever-free, diarrhea, vomit-free for a minimum of 24 hours. If a student becomes ill during the school day and it appears that they would be best cared for at home, the parent will be contacted. There are very limited facilities in the school, making it impossible to keep sick students for long periods of time. School personnel must be notified of any student's chronic illness (i.e. asthma, diabetes, heart conditions or seizures). This heightens awareness in case of an emergency. Please update Emergency Contact Information whenever changes occur.

Students will not be permitted to take calls from parents to see how they are feeling. The school will contact you if your child is not feeling well.

EMERGENCY EVACUATION

Your child's safety is a top priority. We need to be prepared for the unexpected. We hold monthly fire drills, quarterly lockdowns, and practice extreme weather procedures to prepare us for the possibility of an emergency. Under extreme circumstances should we need to evacuate the building, the local police will assist in determining the location the students would be held. Under no circumstances will parents be allowed to pick up their child at school during an evacuation period. For information during such an emergency you may contact CSUSA at 954-202-3500. Please wait patiently for a phone call from our office staff telling you the location and procedure for picking up your child. The local news stations may also be helpful is always helpful with disseminating information regarding evacuations and procedures as well.

Students will only be released to the people identified on the emergency contact form. Please bring proper identification (a picture ID) when picking up your child. Keeping this in mind, please notify the office immediately when there is a change in home/cell phone numbers.

Enrichment Programs

The enrichment program functions independently from the ASC program; therefore, it is not a requisite to be enrolled in the ASC program to participate in enrichment activities. Students have several opportunities to participate in extra curricular activities for an additional fee.

An enrichment guide will be posted on our website which will include the activities offered, the days, time and cost. Fees are due monthly at the front office or in an envelope with student's name, enrichment registration form and homeroom teacher's name. If paying by check, please print the student's name and the name of the enrichment program on the check memo section.

Family Rights and Privacy Act

The revised Family Rights and Privacy Act became a Federal law in November, 1974.

The intent of this law is to protect the accuracy and privacy of student educational records. Without your prior consent, only you and authorized individuals having legitimate educational interests will have access to your child's educational records. In special instances, you may waive this right of access to allow other agencies working with your child to have access to those records.

Field Trips

As a learning experience, teachers may plan field trips. Parents may be asked to assist the teacher as chaperones. Parents serving in this capacity may not have other children accompany them. Parents who are officially selected to be chaperones may count their hours on the field trip as volunteer hours. Parents accompanying students on overnight field trips must be fingerprinted and background checked per the Jessica Lunsford Act, in effect since September 2005.

Participation in field trips is a privilege. Students serve as representatives of the school; therefore, they may be excluded from participation in any trip for reasons relating to behavior or conduct. Students must follow all instructions given by staff or any other adult in charge while on the trip, including while on the bus and while at the field trip site. Students who fail to follow instructions will be given an appropriate consequence upon return to school. If a student is suspended during the first semester, they may be excluded from participating in any field trips or dances during the first semester. If a student is suspended during the second semester, they may be excluded from participating in any field trips or dances during the second semester.

Parent permission must be given for students to participate in field trips. The teacher will send permission slips and information about each field trip 2-4 weeks prior to each field trip. Money and permission slips must be turned in according to the teacher's instructions, prior to the field trip or the student will not be permitted to take part in the field trip. Students are to wear their uniform on field trips for security reasons (unless otherwise authorized by administration). All open balances owed to the school must be remitted prior to the student attending the field trip i.e., before/after care, lost books, volunteer hours.

Early dismissal from a field trip site is not permitted.

- All field trip money will be collected by the classroom teacher.
- Field trips must be paid in cash only.
- Money will not be accepted at the front office.

Grading Policy

Academic grades are a reflection of student mastery of the standards being taught. Students' academic work is not graded based on behavior. For example, students will not be academically penalized for turning in a late assignment. However, they will receive a behavioral consequence for not following the teacher's directions. The same principle will apply for cheating. Students will receive a behavioral consequence if caught cheating, and will be required to take a new, different assessment to measure

mastery.

Grading a student’s work solely on the standards taught allows teachers to have a true indicator of the proficiency level of the student since grades are not skewed by non-academically related aspects. Students are given ample opportunity to practice what is taught in order to demonstrate what they have learned both in class and through home learning assignments, which are reflective of student practice grades. Students are afforded reteaching and reassessment opportunities. **(Insert school reassessment policy.)** Parents will have real-time access to grades in the electronic grade book, and teachers will frequently communicate with families before a report card with final grades is issued to address any concerns about students who are failing their assignments.

Grading Scale

The grading scale is as follows:

<u>Grades K-1</u>	<u>Grades 2-12</u>
E* – Excellent Progress	90-100% A – Exceeds Mastery of the Standards
S* – Satisfactory Progress	80-89% B – Mastery of Standards
N – Needs Improvement	70-79% C – Approaching Grade Level Standards
U – Unsatisfactory Progress	60-69% D – Below Grade Level Standards
	0-59% F – Failure
	S** – Satisfactory Progress
	N** – Needs Improvement

*E, S, N, and U are used on the Kindergarten and Grade 1 report cards for Reading and Math. S and N are used for all other subject areas.

**For Grades 2-5 Art, Music, PE, and Grade 2 Social Studies, Science, and Health.

Grievance Procedure

If a student or his/her parents feel they have a grievance or complaint, they should do the following:

1. Carefully analyze the problem and be sure you have ALL the FACTS.
2. Ascertain that you have a rational attitude about the problem.
3. Seek to resolve the problem with the teacher, if applicable, through appointment.
4. If you believe the problem is not resolved, meet with school administration.
5. If left unresolved, you should contact School Support, CSUSA at 954-202-3500.
6. If still unresolved, you should contact the Board of Directors. Please call the school for contact information.

Hallway Behavior

Students should travel through hallways quietly to avoid interrupting ongoing classes. Students should always arrive to class on time. Students are NOT allowed to show “Public Displays of Affection.” For safety reasons, students should walk on the right side of the hallway and keep their hands, feet and other objects off the corridor walls.

Home Learning Policy

The purpose of home learning is to develop study habits in children early on in their academic lives. It is also used to reinforce concepts that have been taught or to work on projects that have been assigned. Home learning assignments will reflect a practice grade in the electronic grade book. If a child does not understand his/her assignment after trying to do it at home, please communicate the problem to the teacher.

Teachers use the following time schedule as a guide when assigning home learning:

Home learning	Reading and Log & Instructional Software
Grade K 10 minutes	10 minutes
Grade 1 20 minutes	10 minutes
Grade 2 20 minutes	20 minutes
Grade 3 30 minutes	30 minutes
Grade 4 45 minutes	30 minutes
Grade 5 45 minutes	30 minutes
Grade 6-8 60 minutes	30 minutes

These times are a guide and are based on the average child's ability and on concentrated, undistracted time for doing home learning. Some home learning assignments may take less time or may take slightly more time on any given day. A child who does not complete class work during school hours may have to complete this work in addition to the home learning assignment. Reading Log requirements will be sent home by the teacher.

Assignments must be completed on time and properly written. The only acceptable excuse for not completing home learning is the student's illness or a written note stating an emergency, which prevented home learning from being completed. If a student fails to bring in home learning, he/she should complete it for the following day. If a child consistently fails to complete home learning, there may be behavioral consequences in the classroom. It is important to note that home learning is the student's responsibility.

All students will be required to write their home learning assignments in their school agenda or review their teacher's posted home learning assignments on Edmodo. Parents are required to sign the agenda each night to ensure effective communication. Parents not signing the agenda may result in the student receiving a disciplinary warning or corrective action.

The parent's responsibility is to provide a quiet environment and assistance when needed. In addition, parents may help in the following ways:

- Show an interest in your child's work.
- Provide a place and time for quiet study.
- Assist in skill building
- Encourage home reading and listen to your child read.

- Review the assignments for neatness and completeness.
- Refrain from doing the work for your child.
- Discuss problems related to home learning with your child's teacher.

Students will not be permitted to return to a classroom after dismissal to get home learning assignments and projects. This also includes the students participating in ASC. Assignments will not be accepted at the office from parents.

Honor Roll Requirement

QUARTERLY AWARDS

High Honor Roll - All As or equivalent in academic subjects

Honor Roll - All As and Bs or equivalent in academic subjects

END OF YEAR AWARDS

A variety of awards will be given covering numerous academic and nonacademic areas at the end of the school year.

Injury

An accident report will be completed and filed for everyday accidents.

The procedures listed below will be followed for an injured student:

- Teachers will send the student to the office if the injury is minor.
- Teachers will notify the office if the student is unable to be moved.
- School personnel will administer basic first aid.
- The parent(s) will be called and the injury described. For minor injury, the parent will make the decision about retrieving the student from the school. Emergency contact persons will be called if parent cannot be reached.
- The Emergency Services will be called for critical injuries that require the type of care that school personnel cannot offer, and the parent or emergency contact will be notified.

Instructional Books, Equipment, Materials, and Supplies

All textbooks needed by students for school and home learning assignments are furnished by the school.

Student care of books and materials is mandatory as these items are costly and replacement is limited. **Students are required to cover all books that are issued to them.** A brown grocery bag makes an excellent book cover, in addition to books covers that may be offered for free by some businesses. Students should print their names and room number on the front of each book cover. Books must not be written in or on. Charges will be made for damaged or lost books and/or materials. Students must learn to be responsible for the care of personal and school materials.

Students must turn in the textbooks on the day of each individual Final Exam.
(Remove if non-applicable.)

(If you have 1:1 policy, please include expectation and policy for tech care.)

Students will be expected to provide all basic supplies such as paper, pencils, crayons, rulers, scissors, markers, glue, etc. Any additional supply needs will be requested in writing by the classroom teacher. Please help your child come prepared for school by packing his/her homework and supplies in the evening to avoid the last-minute morning rush. Ultimately, it is the student's responsibility to check and be sure that everything needed for the next day has been packed.

Labels

Please have your child's name on all personal property such as: lunch boxes, sweaters, raincoats, etc.

Lost and Found

Throughout the school year, items which have been lost are turned in. Many of our problems would be solved if clothing and personal belongings were labeled with the student's name. Anytime a student loses an item, he/she may go to the "Lost and Found" to claim it. There are many items lost and never claimed each year. These items are donated monthly to various charitable institutions. Therefore, please label your child's personal belongings.

Sweaters, jackets, and uniforms not labeled and in good condition will be washed and resold for \$5.00 each after 30 days.

Medication

The administering or dispensing of any medicines (including non-prescription medication) to students by employees of the school without specific written authorization by the physician & parents of the student is forbidden. If it is absolutely necessary that the child take any medication while he/she is in school, and a physician's form is not signed, the parent may come to the school to administer medication personally. A Physician's Form may be obtained from the school office. The medication will be kept in the office and will be administered by office personnel. Students are not allowed to have any medication (not even over the counter medication) in their possession. Parents must pick up and drop-off medicine in the office. Students are responsible to come to the office at the appropriate time to ask for their medication. It is not the responsibility of the office staff to remind the student. Please inform your child's teacher of any medication procedures.

Parent Teacher Cooperatives (PTCs)

(School Name) truly believes that the involvement of parents in the education of a child is essential. Not only is academic communication important, the volunteer involvement of parents is important to benefit the programs of the school. The PTC is structured in a manner that respects the importance of time with family, engagement in the school community, and the opportunity to enrich the programs of the school for students.

(School Name) PTC will create monthly opportunities for parent involvement on a large scale that will allow parents to assist and volunteer.

A major component of the (School Name) PTC will be the team structure for events, fundraisers and identified needs of the school. A parent can focus their talents and areas of personal enjoyment with the events and opportunities of the school. Volunteer organizations have always known that putting the right volunteers in the right places always increases retention of volunteers and the success of the organizational efforts. (School Name) intends to put these lessons into practice and harness the immense abilities within our school.

The primary mode of volunteering will always be with your child's classroom and grade level. Each grade level will facilitate major events for their students. This will require close cooperation between the parents and teachers. Teachers will share the major events they are planning and coordinate with parents to form teams to make the event a success. Most grade levels will host one major and one minor event each year. Teachers will coordinate with parents to organize small groups and teams to host a successful event. These events will also facilitate a parent's ability to completely fulfill their volunteer hour obligation. Parents with multiple children in the school will always be able to find opportunities to work with multiple grade level events and fulfill their hours.

Your teacher will be in touch consistently to recruit for parent-teacher teams for events, causes, fundraisers, and school tasks. They can include, but are not limited to lunch monitor duties, fundraising, field trips, class presentations, etc. (School Name) intends to reach out and tap in to your talents and gifts to bring learning to life in our school.

Parent Volunteer Hours

To further the School's mission and purpose, which includes developing well-rounded, engaged students, active parental participation will be required at the School. Parents are required to participate in their child's education. We have determined that active parental participation is essential to the delivery of our educational goals and is the key to the success of the overall program.

Parents are encouraged to volunteer a **minimum of 20 hours per school year**. When two or more children from the same family are enrolled, parents will be asked to volunteer a total of 30 hours per school year. The School Principal or other school designee verifies the completion of the hours and credit is applied to the family's account. At the time of recommitment (usually January) for the following school year, parents are sent a letter notifying them of their progress toward completion of their volunteer hours. Parents are provided with numerous volunteer opportunities which can be completed at the school or at their home, thereby alleviating any possible hardship that may be created for parents that may not be able to complete volunteer hours at the School. Many opportunities are provided to families that have a limited schedule and school personnel work closely with each family, individually, to design their volunteer opportunities to meet the needs of their family.

Pediculosis (HEAD LICE) and Eye Infections

Students will be checked periodically for head lice. Students will be sent home immediately if school personnel suspect lice in his/her hair.

The students MAY NOT return to school until treatment has been administered and all nits have been removed from the hair. Upon returning to school, the student will be checked to determine if any nits are still present before admission to class. To prevent an outbreak of head lice, parents are asked to examine the hair of their children weekly, and shampoo frequently.

Any eye conditions that do appear to be infectious must be cleared by a doctor in order for the student to return to school. This is for the protection of the student and their classmates.

Pupil Progression Plan

(School Name) will follow the (Progression Plan Name: CSUSA or District based on the school contract.) requirements and procedures for K – 8 students. For further information, please reference to the school website.

Report Card Distribution

Report cards will be sent home with the student for Quarters 1, 2, and 3 (see the school calendar for report card issue dates). Report cards for Quarter 4 will be mailed home in mid-June.

Returned Checks

Returned checks to the school are charged a \$35.00 returned check fee. Although banks notify their checking customers first, a courtesy letter may be sent home as a reminder from the school. Payment for the returned check must be made in cash or money order. The returned check and \$35.00 fee must be made within 7 days of notification from the school. After two returned checks to the school, a family may not pay by check for anything else at school. Students whose families do not submit payment for returned checks will lose privileges of field trips, special events and may lose automatic enrollment status for the following school year.

School Hours

School hours are from	8:00 a.m. until 2:45 p.m. (K-1) or 3:00 p.m. (grades 2-8).
Before School Care	6:45 – 8:00 a.m.
Student Arrival	7:15 – 7:55 a.m.
Student Dismissal	K-1 2:45 p.m. 2-6 3:00 p.m.
After School Care	All grades 3:00 - 6:00 p.m.

Screenings

All Kindergarten students are screened for speech, hearing, and vision to rule out any difficulties in these areas.

Student Information System

All parents will have access to the web based PowerSchool, a tool to assist in your daily interaction with your child's school life. This tool can be accessed from any computer with Internet access. All that is required is that you have the correct web site address and a valid username and password. User names and passwords are available through the front office.

Parents can get up to date grades, attendance, and tardy records while also having access to email teachers, view school calendar, and see how your student is faring with the State Standards in each class and benchmark test. It is very important that you keep phone numbers, addresses, and contact information updated.

Students' Rights

Students have the right to feel safe from threats and bodily harm. Disruptive behaviors are never acceptable, and when they occur, they will result in exclusion from participation in class activities, detention, suspension or expulsion or other disciplinary action.

Parents who have a conflict with a student other than their own child and/or parent are requested to speak to the Administration. At no time may parents approach the student or their parent directly.

All students and employees will be treated with respect. Slurs, innuendoes, hostile treatment, violence or other verbal or physical conduct against a student or employee will NOT be tolerated. Police will be called when necessary.

Suspension and/or Expulsion

The Principal may recommend to the Governing Board and the Superintendent of Schools to expel a student for any of the following in accordance with the (School District) Code of Conduct:

Prior to suspension or expulsion, the student has the right to a fair hearing as outlined by the Code of Conduct. Offenses include but are not limited to the following:

1. Fighting or other dangerous and/or disruptive behavior (hitting, kicking, harassing, pushing or biting).
2. Possession or use of drugs and tobacco.
3. Being under the influence or having alcoholic beverages on school grounds.
4. Defacing or vandalism of school property.
5. Igniting any flammable substance.
6. Continual disruption of class.
7. Emotional outburst.
8. Profanity.
9. Insubordination.

10. Disrespect.
11. Peer Conflict.

Teacher Conferences

All parents of elementary school students will meet with their child's teacher at least once during the school year. Middle school parents can request a conference by contacting their student's homeroom teacher. We encourage you to have conferences more often, as effective communication is one of the cornerstones of education.

Telephone

The school has a business telephone to help transact the business of the school and the lines must be kept open. Students may not use the telephone without permission and only for emergencies. It is difficult to deliver a personal message to an individual student without interrupting the instructional program. Only emergency messages will be delivered to the student in the classroom.

Severe Weather Information

In the event of school closing due to severe weather conditions, parents will be notified through the automated communication system and email. This system informs parents of weather or other emergency events and school functions.

Visitors

Visitors, INCLUDING PARENTS, are *NOT* permitted to go to their child's classroom unannounced during school hours because this disrupts normal routine and instruction. For the safety and protection of all students, visitors (including parents) must present a valid Florida Driver's License which will be processed through the *Raptor Screening System*. Parents must also sign in and out, state whom they are visiting, state the purpose of the visit, and obtain a pass before proceeding to a classroom. Cooperation will enable the school to provide a safe and orderly learning environment for all students.

(School Logo will be added by Marketing prior to uploading to website)

PARENT OBLIGATION 2018-2019

I (We) the parent(s)/guardian(s) of _____ have read and agree to abide by the Code of Conduct and the Dress Code of (School Name) I (We) understand that my (our) child is a (School District) student.

WHEREAS, in order to provide my (our) child with a unique educational opportunity;

WHEREAS, by choosing to enroll my (our) child at (School Name) is a decision of my (our) personal choice and not a privilege;

WHEREAS, my (our) desire to enroll my (our) child at (School Name) is premised upon my (our) desire to become an active partner in the education of my (our) child;

NOW, THEREFORE, in consideration of the foregoing:

1. As a parent of a student at (School Name), my (our) commitment is to abide by the following resolutions:

- A. To recognize and embrace my role as the primary educator of my child.
- B. To participate in the parenting workshops as provided by the school.
- C. To attend all conferences scheduled with any member of the (School Name) staff.
- D. To participate in the Parent Volunteer Program for 20 hours for the first child and 10 hours for each additional child. Recording of volunteer hours will be done on PowerSchool by the parent for credit. ½ of the hours must be completed before Winter Break and the second ½ by May 1st.
- E. To provide transportation to and from school for my child. I understand that if I am late picking up my child, (School Name) is not responsible for my child's safety. If my child is continually tardy, I understand that for the benefit of my child's education, he/she may be required to transfer to a school that is more accessible for my child.
- F. To purchase uniforms for my child from the (School Name) approved supplier and ensure that my child is wearing the approved uniform daily.
- G. To supply a lunch, either brown bagged or purchased from the (School Name) approved vendor, each school day for my child.
- H. To be responsible for timely payment of any fees accrued to my account at the school.
- I. To participate in at least one of the many parent groups i.e. PTC, School's Improvement Committee, Fundraising Committee, etc.
- J. To purchase an Agenda Book and Weekly Folder from the approved supplier and sign book nightly.

2. To do the following things to enhance my (our) child's academic growth, I (we) agree to do the following:

- A. To read and use the information sent home by the school to keep parents informed of the academic topics to be introduced and studied in the classroom.
- B. To provide a suitable time and place within the home for homework.
- C. To assist my child in obtaining and regularly using a library card at the Public Library and allow for at least 60 minutes of homework daily.
- D. To limit television and video games and phone usage during the week and allow more time for reading, studying and family time.
- E. To check my child's homework nightly.

I (we) understand that participation in the school, as defined above, fulfills the mission of the school by enhancing my child's education and the school community as a whole. I (we) understand that such participation is a contractual obligation to the school and to my (our) child, and that failure or refusal to fulfill this obligation is incompatible with the school's mission. Therefore, a breach of this obligation by you may impact your child's status with the school.

Signature of Parent/Guardian _____

Date _____

Acknowledged by: _____
School Official

Date _____

(School Logo will be added by Marketing prior to uploading to website)

Handbook Acknowledgement

Dear Parent,

Please complete the bottom portion of this page and return it to your child's homeroom teacher by (date).

Thank you,

(Principal Name)

Principal

Student Name _____

Teacher _____

I acknowledge that I have read the parent handbook. I agree to comply with the policies set forth in this handbook.

Parent/Guardian Signature

Date

Acceptable Internet Use Policy

Student's Last Name

Student's First Name

Grade

Home Phone Number

Introduction

The Internet links thousands of computer networks around the world, giving (School Name) students access to a wide variety of computer and information resources.

(School Name) does not have control of the information on the internet. Some sites accessible via the Internet may contain material that is inappropriate for educational use in a K-8 setting. (School Name) and the system administrators do not condone the use of such materials and do not permit usage of such materials in the school environment. There are security systems and filters in place to prevent students from getting to unauthorized sites. If a student does access an unauthorized site, it is a conscious selection and act and may result in the loss of Internet privileges.

(School Name) specifically denies any responsibility for the accuracy or quality of information obtained through its Internet accounts.

Your child will learn Internet communication skills including the following; email safety, downloading, files, www, keyword searches, etc.

Student Guidelines

Students are expected to follow all guidelines stated below as well as those given orally by the staff and to demonstrate ethical behavior in using the network. Care of (School Name) facilities go hand in hand with using computer hardware, software and the Internet in a responsible manner. Any actions that might harm the computer equipment or software, or impair its effective use, or showing disregard for the proper procedures set up for network access will not be tolerated.

1. Before use, all students will receive an overview of the aspects of security and ethics involved in using the (School Name) network.
2. Students may not allow others to use their account name and or their password. To do so is a violation of the Acceptable Use Policy.
3. Any action by a student that is determined by his classroom teacher or a system administrator to constitute an inappropriate use Internet at (School Name) or to improperly restrict or inhibit others from using and enjoying the Internet is a violation of the Acceptable Use Policy.

4. Transmission of material, information or software in violation of any school district policy, or local, state or federal law is prohibited and is a breach of the Acceptable Use Policy.
5. Any use of the Internet proxy services to circumvent the network filters will result in suspension and loss of Internet privileges.

Violating the Acceptance Use Policy may result in:

- Restricted network access
- Loss of Network access
- Disciplinary or legal action including, but not limited to, criminal prosecution under appropriate state and federal laws.

In order to ensure smooth system operations, the Systems Administrator has the authority to monitor all accounts. Every effort will be made to maintain privacy and security in this process.

Student Access Contract

I understand that when I am using the Internet or any other telecommunications environment, I must adhere to all rules of courtesy, etiquette and laws regarding access and copying of information as prescribed by either Federal, State or Local law, (School Name), the (School District) and Charter Schools USA.

My signature below, and that of my parents, means that I agree to follow the guidelines of the Acceptable Use Policy for the Internet at (School Name).

Student Name

Student Signature

Date

Acceptable Internet Use Policy: Parent Agreement

A parent must also read and sign this agreement.

We ask you to review this policy with your child and to sign the consent form. Your child's teacher has already discussed this policy with your son/daughter.

If you would like more information about (School Name) Internet accounts, please phone_____.

As the parent of this student I have read the Acceptable Use Policy for the Internet for (School Name), I hereby give my permission for my child to use the Internet through classroom curriculum projects.

Parent Name

Parent Signature

Date

Parent Work Phone Number

(SCHOOL NAME) POLICY AND PROCEDURES PROHIBITING DISCRIMINATION, INCLUDING SEXUAL AND OTHER FORMS OF HARASSMENT

I. Policy Against Discrimination

- A. No person shall, on the basis of race, color, religion, gender, age, marital status, disability, political or religious beliefs, national or ethnic origin, or sexual orientation be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any education program or activity, or in any employment conditions or practices conducted by this School, except as provided by law.
- B. The School shall comply with all state and federal laws, which prohibit discrimination and are designed to protect the civil rights of applicants, employees, and/or students, or other persons protected by applicable law.
- C. The School shall admit students to programs and classes without regard to race, color, religion, gender, age, national or ethnic origin, marital status, disability or handicap or sexual orientation.

II. Policy Against Sexual Harassment or Other Forms of Harassment Prohibited by Law

- A. The School desires to maintain an academic and work environment in which all employees, volunteers, and students are treated with respect and dignity. A vital element of this atmosphere is the School's commitment to equal opportunities and the prohibition of discriminatory practices. The School's prohibition against discriminatory practices includes prohibitions against sexual harassment, or any other form of harassment based upon a person's membership in a protected class and specifically prohibited by applicable state or federal law. The School forbids sexual harassment, or any other form of illegal harassment, of any employee, student, volunteer or visitor. The School will not tolerate sexual harassment, or any other form of illegal harassment by any of its employees, students, volunteers or agents.
- B. The prohibition against discrimination including sexual and other forms of illegal harassment shall also apply to non-employee volunteers who work subject to the control of school authorities, and to all vendors or service providers who have access to School facilities.

III. Definition of Sexual Harassment

- A. Prohibited sexual harassment includes, but is not limited to, requests for sexual favors, and other verbal, visual or physical conduct of a sexual nature when:
 - 1. Submission to the conduct is explicitly or implicitly made a term or condition of an individual's employment, academic status, or progress.
 - 2. Submission to or rejection of the conduct by an individual is used as the basis for employment or academic decisions affecting the individual.
 - 3. The conduct has the purpose or effect of having a negative impact on the individual's academic performance or employment, unreasonably interfering with the individual's education or employment, or creating an intimidating, hostile, or offensive educational or employment environment.

4. Submission to or rejection of the conduct by the individual is used as the basis for any decision affecting the individual regarding any term or condition of employment, employment or academic benefits, or services, honors, programs, or activities available at or through the school.
- B. Types of conduct which are prohibited in the School and which may constitute sexual harassment include, but are not limited to:
1. Graphic verbal comments about an individual's body or appearance.
 2. Sexual jokes, notes, stories, drawings, pictures or gestures.
 3. Sexual slurs, leering, threats, abusive words, derogatory comments or sexually degrading descriptions.
 4. Unwelcome sexual flirtations or propositions for sexual activity or unwelcome demands for sexual favors, including but not limited to repeated unwelcome requests for dates.
 5. Spreading sexual rumors.
 6. Touching an individual's body or clothes (including one's own) in a sexual way, including, but not limited to, grabbing, brushing against, patting, pinching, bumping, rubbing, kissing, and fondling.
 7. Cornering or blocking normal movements.
 8. Displaying sexually suggestive drawings, pictures, written materials, and objects in the educational environment.

IV. Definition of Other Forms of Prohibited Harassment

- A. Illegal harassment on the basis of any other characteristic protected by state or federal law is strictly prohibited. This includes verbal or physical conduct that denigrates or shows hostility or aversion toward an individual because of his/her race, color, religion, gender, national origin, age, disability, marital status, citizenship or sexual orientation or any other characteristic protected by law and that:
1. Has the purpose or affect of creating an intimidating, hostile or offensive work or academic environment;
 2. Has the purpose or effect of interfering with an individual's work or academic performance; or
 3. Otherwise, adversely affects an individual's employment or academic performance.
- B. Examples of prohibited actions, which may constitute harassment include, but are not limited to, the following:
1. Epithets, slurs or negative stereotyping;
 2. Threatening, intimidating or hostile acts, such as stalking; or
 3. Written or graphic material that denigrates or shows hostility or aversion toward an individual or group and that is placed on walls or elsewhere on the school premises or circulated in the workplace or academic environment.

V. Retaliation Prohibited

- A. Any act of retaliation against an individual who files a complaint alleging a violation of the School's anti-discrimination policy and/or sexual or illegal harassment policy or who participates in the investigation of a discrimination complaint is prohibited.
- B. Retaliation may include, but is not limited to, any form of intimidation, reprisal or harassment based upon participation in the investigation if, or filing a complaint of, discrimination.

VI. Procedures for Filing Complaint of Discrimination, Sexual Harassment, or Other Form of Illegal Harassment

A. Procedures for Filing Complaints

1. Any person who believes that he or she has been discriminated against, or placed in a hostile environment based on gender, marital status, sexual orientation, race, national origin, religion, age or disability by an employee, volunteer, agent or student of the school should within sixty (60) days of alleged occurrence file a written or oral complaint. The complaint should set forth a description of the alleged discriminatory actions/harassment, the time frame in which the alleged discrimination occurred, the person or persons involved in the alleged discriminatory actions, and any witnesses or other evidence relevant to the allegations in the complaint.
2. The complaint should be filed with the school Principal. Complaints filed with the Principal must be forwarded to CSUSA Employee Services within five (5) days of the filing of the complaint. If the complaint is against the principal, the complaint may be filed directly with CSUSA Employee Services.
3. If the complaint is against CSUSA Employee Services, the Chief Academic Officer, or other member of the School's Board, the complaint may be filed with the School Attorney.

B. Procedures for Processing Complaints

1. Complaints filed against persons other than the Chief Academic Officer or member of the School's Board:
 - a. Upon receipt of the written complaint by CSUSA Employee Services, CSUSA Employee Services shall investigate or appoint an investigator to conduct an investigation of the allegations in the complaint. The investigator shall interview the complainant and the accused; interview any witnesses identified by the complainant, accused, or by other sources; take statements from all witnesses; and review any relevant documents or other evidence. Upon completing a review of all evidence relevant to the complaint, the investigator shall prepare a written summary of the investigation, and make a recommendation to CSUSA Employee Services as to whether there is reasonable cause to believe a violation of the School's anti-discrimination policy has occurred. Copies of documents, evidence and witness statements which were considered in the investigation must be sent to CSUSA Employee Services along with the summary and recommendation.
 - b. If the complaint is against CSUSA Employee Services, the School Attorney shall appoint an investigator, who shall conduct an investigation in the manner set forth in section VI.B.1.a. (above).

- c. The investigation, summary, relevant documents, witnesses' statements and recommendation should be completed and forwarded to CSUSA Employee Services within thirty (30) days, or to the School Attorney within thirty (30) days, if the complaint is against CSUSA Employee Services. CSUSA Employee Services, or School Attorney, respectively, shall review the investigation summary, evidence and recommendation, and determine within ten (10) days whether there is reasonable cause to believe a discriminatory practice occurred.
- d. If CSUSA Employee Services or School Attorney determines there is reasonable cause to believe a violation of the nondiscriminatory policy occurred, he or she shall within ten (10) days provide notice of the reasonable cause finding to the complainant and the accused. CSUSA Employee Services or School Attorney shall then review the investigatory file, reasonable cause determination, and all related documents and evidence, to the Chief Academic Officer.
- e. If CSUSA Employee Services or School Attorney determines, after a review of the investigation, summary, recommendation and other evidence, that there is no reasonable cause to believe a discriminatory practice occurred, he or she shall provide within ten (10) days notice of the finding of no reasonable cause to the complainant and accused.
- f. The complainant may request a no reasonable cause finding by CSUSA Employee Services or School Attorney be reviewed by the Chief Academic Officer within ten (10) days of receipt of this notice. The complainant shall provide a written statement detailing facts in support of his or her disagreement with the determination. The complainant will also be given an opportunity to meet with the Chief Academic Officer and CSUSA Employee Services/School Attorney to present his or her position. The Chief Academic Officer and CSUSA Employee Services/School Attorney shall prepare a written memorandum summarizing the content of the conference to be included in the complaint file. The Chief Academic Officer shall within ten (10) days of receipt of the notice make a final determination as to whether there is reasonable cause to believe a discriminatory practice occurred.
- g. If review by the Chief Academic Officer is not timely requested, CSUSA Employee Services or School Attorney's determination of no reasonable cause shall be final.
- h. The accused may request, within ten (10) days of receipt of a notice of a finding of reasonable cause, that the determination be reviewed by the Chief Academic Officer. The request must include a written statement expressing the accused's position on the complaint and findings, and address any facts, statements or evidence which he or she submits are inaccurate. The accused will be given an opportunity to meet with the Chief Academic Officer and CSUSA Employee Services/School Attorney to present his or her position. The Chief Academic Officer and CSUSA Employee Services/School Attorney must within ten (10) days of receipt of the notice prepare a memorandum summarizing the content of the meeting to be included in the complaint file.
- i. After providing the opportunity for an informal hearing as referenced in section VI.B.1.h. (above), the Chief Academic Officer shall evaluate all the evidence, the investigation summary, recommendations and findings, along with any input by the accused and complainant, and make a final determination as to whether there is reasonable cause to support the complainant's allegations. He or she shall then determine any necessary disciplinary, remedial, or other action. Notice of the final disposition of the complaint and any disciplinary and/or remedial action shall within twenty (20) days of the informal hearing be forwarded to the accused and the

complainant and the Chairman of the School's Board, and a copy of will be filed with and maintained in the office of Charter Schools USA Senior Director of Human Resources.

2. Complaints against School Board Members.

- a. Complaints against the School's Board Members shall be filed with the School Attorney. The School Attorney will within twenty (20) days appoint an outside, independent investigator to conduct an investigation and make a recommendation as to whether a discriminatory practice has occurred. It is recommended, but not mandatory, that the investigator be an attorney familiar with federal and state law prohibiting discrimination on the basis of a protected status.
- b. The complainant and accused shall be interviewed by the outside investigator. Both shall provide written lists of witnesses to be interviewed, and documents or other evidence to be reviewed as relevant to the complaint. The investigator shall interview all witnesses identified by the complainant or accused, in addition to witnesses with relevant knowledge which the investigator may discover from other sources. The investigator shall also review relevant documents and other evidence. The investigator shall within twenty (20) days of receiving the complaint prepare a written summary of his or her investigation, and a recommendation to the School Attorney as to whether there is reasonable cause to believe that a discriminatory practice may have occurred.
- c. If reasonable cause is recommended by the investigator against a School's Board Member, the recommendation shall within twenty (20) days be forwarded to the Chairman of the (School Board) to determine if there is evidence that a misfeasance or malfeasance of office occurred. The (School Board) will be responsible for taking any necessary action in accordance with applicable law with reference to an elected official.
- d. A finding of no reasonable cause by the outside investigator, which is reviewed and confirmed by the School Attorney, shall be final and a copy will be forwarded to the Chairman of the (School Board). In compliance with Florida Statute, the investigation file shall become public record and the School's Board Member shall answer to their constituency.

3. Penalties for confirmed Discrimination or Harassment

- a. Student - A substantiated allegation of discrimination or harassment against a student shall subject that student to disciplinary action consistent with the Code of Student Conduct.
- b. Employee or Volunteer - A substantiated allegation of discrimination or harassment against an employee may result in disciplinary actions including termination and referral to appropriate law enforcement authorities. A volunteer shall be removed from service and a referral may be made to appropriate law enforcement authorities.

4. Limited Exemption from Public Records Act and Notification of Parents of Minors

- a. To the extent possible, complaints will be treated as confidential and in accordance with Florida Statutes and the Family Educational Rights and Privacy Act (FERPA). Limited disclosure may be necessary to complete a thorough investigation as described above. The School's obligation to investigation and take corrective action may supersede an individual's right to privacy.

- b. The parents of a person under the age of 18 who has filed a complaint of discrimination and/or harassment shall be notified within three (3) days of receipt of a complaint.

(School Name) shall conspicuously post its Notice of Non-Discrimination and Non-Harassment and the name and telephone number of the employee responsible for compliance with such policies at its facilities subject to its discretion regarding placement.

CSUSA Employee Services
Charter Schools USA
800 Corporate Drive, Suite 700
Ft. Lauderdale, FL 33334
(954) 202-3500 ext. 1209

(School Logo)

(School Name)

Serving Grades K-8

(School Address)

Phone: (xxx)- xxx-xxxx

Fax Number: (xxx)- xxx-xxxx

(School Website)

Section Cover Page



Parent Facilitator

Parent Facilitator

Four Corners Charter School

Kimberly Linden

Section Cover Page



Academic Calendar

Osceola County
2019-2020 School Calendar

July 29-Aug 2, 2019	New Teacher Induction (NTI)
August 5-9, 2019	Returning Teacher Induction (RTO)
August 12, 2019	First Day of School / Start of Quarter 1
September 2, 2019	Labor Day – School Closed
September 16, 2019	Quarter 1 Progress Reports
October 11, 2019	End of Quarter 1
October 14-15, 2019	Professional Development Day- No School for Students
October 28, 2019	Start of Quarter 2
November 11, 2019	Veteran's Day – School Closed
November 18, 2019	Quarter 2 Progress Reports
November 25-27	No School for Teachers and Students
November 28-29	Thanksgiving – School Closed
December 20, 2019	End of Quarter 2
December 23, 2019- January 3, 2020	Winter Break – No School for Students and Teachers
December 24-25, 2019	School Closed
December 31, 2019-January 1, 2020	School Closed
January 6, 2020	Professional Development Day – No School for Students
January 7, 2020	Start of Quarter 3
January 20, 2020	Martin Luther King, Jr. Day – School Closed
January 27, 2020	Quarter 2 Report Cards
February 17, 2020	Quarter 3 Progress Reports
February 21, 2020	Rodeo Day – School Closed
March 12, 2020	End of Quarter 3

March 13, 2020	Professional Development Day – No School for Students
March 16-20, 2020	Spring Break- No School for Teachers and Students
March 23, 2020	Start of Quarter 4
April 6, 2020	Quarter 3 Report Cards
April 27, 2020	Quarter 4 Progress Reports
May 25, 2020	Memorial Day – School Closed
May 28, 2020	End of Quarter 4 – Last Day of School for Students
May 29, 2020	Post Planning – Last Day for Teachers
July 13, 2020	Quarter 4 Report Cards – Secondary

Pending Board Approval

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Board Meeting Calendar

Four Corners Charter School Board Meeting Calendar 2019-2020

July 2019: No Meeting

August 2019:

- 3rd Tuesday – 20st
- School District of Osceola County
- 2:00 p.m.

September 2019: No Meeting

October 2019:

- 1st Tuesday – 1st
- Four Corners Charter School
- 10:00 a.m.

November 2019: No Meeting

December 2019: No Meeting

January 2020: No Meeting

February 2020:

- 1st Tuesday – 4th
- School District of Osceola County
- 2:00 p.m.

March 2020: No Meeting

April 2020: No Meeting

May 2020:

- 1st Tuesday – 5th
- School District of Osceola County
- 2:00 p.m.

June 2020:

- 1st Tuesday – 2nd
- School District of Osceola County
- 2:00 p.m.

*dates subject to change
*Minimum of 4 board meetings required

Section Cover Page



IV. CSUSA REPORTS

FCCS Enrollment Update

- Informational
- For Discussion
- For Action

Notes:

2019-2020 Grade Level Network Summary

	Enrollment Target	Returning Students	New Students	Total Enrolled	Over/Under Enrolled	Offers In Process	Wait List	Not Placed
Grand Total	1,000	755 (95%)	177	932	-68	93	0	4
FCCS Total	1,000	755 (95%)	177	932	-68	93	0	4
K	135	0 ()	117	117	-18	36	0	2
1	155	136 (97%)	9	145	-10	17	0	0
2	165	144 (95%)	14	158	-7	10	0	1
3	193	161 (94%)	12	173	-20	16	0	1
4	190	167 (96%)	11	178	-12	5	0	0
5	162	147 (92%)	14	161	-1	9	0	0

Returning Students Rate: Returning Students / Eligible to Return (excludes the last grade offered by school, if not a feeder school) | **Total Enrolled:** Returning Students + New Students | **Over/Under Enroll:** Total Enrolled - Enrollment Target | **Offers In Process:** Offered + Accepted + Confirmation Pending | **Adjusted Available:** (Total Enrolled + Offers in Process) - Enrollment Target | **Wait List** reflects the applicant's first choice only

Section Cover Page



V. FINANCIALS

CSUSA – FCCS FY2018-19 Budget Amendment 1

CSUSA – FCCS Quarter 3 Financial Report

CSUSA – FCCS FY2018-19 Budget Amendment 2

CSUSA – FCCS FY2019-20 Proposed Budget

- Informational
- For Discussion
- For Action

Notes:

2018-19 BUDGET AMENDMENT #1 - OCTOBER FTEs

Four Corners Charter School



	2018-19 Final Budget	2018-19 Amendment #1	Variance	% Variance
Enrollment	999	985	(15)	-2%
Rate per student	6,918	6,977	59	1%
Square footage	91,235	91,235	-	0%
Revenues				
State Capitation / Student	\$ 6,914,126	\$ 6,857,735	\$ (56,391)	-1%
Student Transportation	-	106,600	106,600	
Fed./State Grants	-	37,446	37,446	
Florida Teacher Lead Program	-	12,635	12,635	
Capital Outlay Revenue	567,132	482,205	(84,927)	-15%
Board Fee Refund	259,231	256,149	(3,082)	-1%
Total State Funded Revenue	7,740,489	7,752,771	12,282	0%
Food Service Revenue	391	354	(37)	-9%
Before and Aftercare Revenue	113,186	143,313	30,128	27%
Enrichment Revenue	1,268	-	(1,268)	
Miscellaneous Income	81,411	80,353	(1,059)	-1%
Total Other Revenue	196,255	224,020	27,765	14%
Revenue Total	\$ 7,936,745	\$ 7,976,791	\$ 40,046	1%
Expenses				
School Leadership	\$ 188,836	\$ 180,887	\$ 7,949	4%
Administrative-Salaried	104,069	97,481	6,588	6%
Teachers	1,905,707	1,531,746	373,962	20%
ESE/Special Education	44,858	27,189	17,669	39%
Resource Teachers	138,929	79,209	59,720	43%
Guidance	(0)	23,276	(23,276)	
Permanent Subs	305,180	705,617	(400,436)	-131%
IT Support	22,840	22,830	11	0%
Total Salaries	\$ 2,710,419	\$ 2,668,235	\$ 42,185	2%
Administrative-Hourly	\$ 25,739	\$ 19,861	\$ 5,878	23%
Aides - Instructional	51,127	39,109	12,018	24%
Aftercare	45,087	65,639	(20,552)	-46%
Plant Operations-Hourly	25,583	25,801	(218)	-1%
Nurse-Hourly	22,461	21,848	613	3%
Other Support/Aides	25,367	29,609	(4,242)	-17%
Daily Substitute Teachers	166,655	153,030	13,625	8%
Tutoring	36,000	29,053	6,947	19%
Total Hourly Wages	\$ 398,019	\$ 383,949	\$ 14,070	4%
Bonuses	60,091	65,448	(5,357)	-9%
Stipends	55,898	40,418	15,480	28%
Taxes & Benefits				
Group Insurance & Other	\$ 256,443	\$ 329,845	\$ (73,402)	-29%
Workers' Compensation	32,156	22,482	9,674	30%
Payroll Taxes	228,826	239,399	(10,574)	-5%
Total Taxes & Benefits	\$ 517,425	\$ 591,727	\$ (74,301)	-14%
Total Cost Of Compensation	\$ 3,741,852	\$ 3,749,776	\$ (7,923)	0%

2018-19 BUDGET AMENDMENT #1 - OCTOBER FTEs

Four Corners Charter School



	2018-19 Final Budget	2018-19 Amendment #1	Variance	% Variance
Professional Services				
Legal Fees - Independent Counsel	\$ 9,286	\$ 17,484	\$ (8,198)	-88%
Accounting Services - Audit	10,500	10,150	350	3%
Outside Staff Development	4,115	4,115	1	0%
Support Center General Overhead	527,973	520,000	7,973	2%
Computer Service Fees	99,674	99,114	560	1%
Fee to County School Board	345,706	343,936	1,770	1%
Fee to Charterholder	474,529	510,555	(36,027)	-8%
Professional Fees - Other	-	6,519	(6,519)	
Advertising/Marketing Exp	25,000	25,000	-	0%
Staff Recruitment	925	1,067	(142)	-15%
Total Professional Services	\$ 1,497,708	\$ 1,537,941	\$ (40,232)	-3%
Vendor Services				
Contracted Pupil Transportation	\$ 38,212	\$ 192,235	\$ (154,024)	-403%
Extra-Curricular Activity Events	2,000	2,000	-	0%
Background / Finger Printing	4,829	2,415	2,415	50%
Drug Testing Fees	60	60	-	0%
Licenses & Permits	655	696	(42)	-6%
Bank Charges & Loan Fees	4,248	4,248	-	0%
Contracted SPED - Non Instruction	1,000	-	1,000	100%
Contracted Custodial Services	213,777	213,777	(1)	0%
Contracted Mental Health	-	10,634	(10,634)	
Contracted Security	90,291	90,000	291	0%
Total Vendor Services	\$ 355,071	\$ 516,066	\$ (160,994)	-45%
Administrative Expenses				
Travel / Auto	\$ 9,392	\$ 4,729	\$ 4,663	50%
Airfare	890	250	640	72%
Meals	267	128	139	52%
Lodging	3,220	4,136	(916)	-28%
Business Expense - Other	550	1,350	(800)	-145%
Dues & Subscriptions	1,750	1,628	121	7%
Printing & Copying	3,120	1,765	1,355	43%
Office Supplies	15,840	13,521	2,319	15%
Aftercare Supplies	516	628	(112)	-22%
Medical Supplies	1,730	1,730	-	0%
Student Uniform Expense	-	2,337	(2,337)	
In-house Food Service	500	500	-	0%
In-house Food Service - Aftercare	500	500	-	0%
Food Service - Paper & Smallwares	100	100	-	0%
Bad Debt Expense	-	1,752	(1,752)	
Total Administrative Expenses	\$ 38,374	\$ 35,054	\$ 3,320	9%
Instruction Expense				
Textbooks	\$ 22,478	\$ 14,955	\$ 7,523	33%
Consumable Instr Supplies \$ Equip - Students	47,906	47,906	-	0%
Consumable Instr Supplies \$ Equip - Teachers	12,500	3,165	9,335	75%
Library & Reference Books	1,000	584	416	42%
Testing Materials	8,525	15,920	(7,395)	-87%
Instructional Supplies - Florida Lead Teacher Program	-	12,635	(12,635)	
Instructional Licenses	53,363	53,363	-	0%
Contracted SPED - Instruction	33,745	62,019	(28,274)	-84%
Total Instruction Expenses	\$ 179,516	\$ 210,547	\$ (31,030)	-17%

2018-19 BUDGET AMENDMENT #1 - OCTOBER FTEs

Four Corners Charter School



	2018-19 Final Budget	2018-19 Amendment #1	Variance	% Variance
Other Operating Expense				
Telephone & Internet	\$ 98,653	\$ 110,207	\$ (11,554)	-12%
Postage	1,630	1,000	630	39%
Electricity	169,318	161,440	7,878	5%
Water & Sewer	21,180	21,180	-	0%
Waste Disposal	57,034	57,034	-	0%
Pest Control	5,306	4,586	720	14%
Maintenance & Cleaning Supplies	46,089	27,579	18,510	40%
Building Repairs & Maintenance	364,587	364,587	-	0%
Equipment Repairs & Maintenance	23,294	4,275	19,019	82%
Miscellaneous Expenses	1,138	1,138	-	0%
Total Other Operating Expense	\$ 788,230	\$ 753,027	\$ 35,204	4%
Fixed Expenses				
Office Equipment - Leasing Expense	\$ 24,300	\$ 31,183	\$ (6,883)	-28%
Property & Liability Insurance	72,803	71,874	929	1%
Depreciation	232,792	188,231	44,561	19%
Total Fixed Expenses	\$ 329,895	\$ 291,288	\$ 38,607	12%
Total Expenses	\$ 6,930,647	\$ 7,093,698	\$ (163,050)	-2%
Operating Cash Surplus/(Deficit)	1,006,097	883,094	(123,004)	-12%
Rent Expense	1,061,168	1,053,139	8,029	1%
Surplus/(Deficit) Before Capex	(55,071)	(170,046)	(114,975)	209%
Capital Expenditures (NonCap)				
FF&E (NonCap)	\$ -	\$ 1,111	\$ (1,111)	
Audio Visual Materials (NonCap)	-	513	(513)	
Computer Hardware (NonCap)	-	2,305	(2,305)	
Computer Software (NonCap)	-	12,885	(12,885)	
Total Capital Expenditures (NonCap)	\$ -	\$ 16,814	\$ (16,814)	
Capital Expenditures (Capitalized)				
Computers - Hardware	\$ 59,200	\$ 45,474	\$ 13,726	23%
Computer - Software	12,500	2,875	9,625	77%
IT Infrastructure	14,500	3,000	11,500	79%
Audio Visual Equipment	-	35,837	(35,837)	
FF&E	55,000	33,231	21,769	40%
Other	15,000	218,827	(203,827)	-1359%
Total Capital Expenditures (Capitalized)	\$ 156,200	\$ 339,244	\$ (183,044)	-117%
Surplus/(Deficit) After Capital Expenses	(211,271)	(526,103)	(314,832)	149%
Other Income / Expenses	-	359,017	359,017	
Surplus/(Deficit) After Proceeds from Long Term Debt	(211,271)	(167,087)	44,184	-21%
Add back Depreciation and Amortization	232,792	188,231		
Net Change in Fund Balance	\$ 21,521	\$ 21,144	\$ (377)	-2%

Four Corners Charter Schools
Actual vs. Budget vs. Forecast Variance Analysis
Q3 Financials

	YTD	YTD		%	Annual	Annual		%
	Actual	Budget	Variance	Variance	Forecast	Budget	Variance	Variance
1 ENROLLMENT (per school's record)	985	999	(14)	-1%	977	999	(22)	-2%
2 ENROLLMENT (per funding source)	985	999	(14)	-1%	977	999	(22)	-2%
3 ENROLLMENT (accrued/deferred)	-	-	-	0%	-	-	-	0%
4 RATE PER STUDENT	\$ 6,971	\$ 6,921	\$ 50	1%	\$ 6,959	\$ 6,921	\$ 38	1%
REVENUES								
Earned Capitation								
5 State/Local Per Student Funding	\$ 5,144,141	\$ 5,185,599	\$ (41,458)	-1%	\$ 6,789,618	\$ 6,914,126	\$ (124,508)	-2%
6 Transportation					106,600	\$ -	\$ 106,600	100%
7 Federal Grants	37,446	-	37,446	100%	37,446	-	37,446	100%
8 Florida Teacher Lead Program	11,638	-	11,638	100%	12,635	-	12,635	100%
9 Capital Outlay Funding	367,504	425,349	(57,845)	-14%	476,031	567,132	(91,101)	-16%
10 District Fee Refund [>250 students]	192,052	194,423	(2,371)	-1%	253,452	259,231	(5,779)	-2%
11 Total Earned Capitation	5,752,781	5,805,371	(52,590)	-1%	7,675,782	7,740,489	(64,707)	-1%
12 Food Service Revenue	281	391	(110)	-28%	354	391	(37)	-9%
13 Before and Aftercare Revenue	121,237	88,780	32,457	37%	143,125	114,454	28,671	25%
14 Miscellaneous Income	58,311	55,105	3,206	6%	77,019	81,411	(4,392)	-5%
15 TOTAL REVENUES	5,932,610	5,949,647	(17,037)	0%	7,896,280	7,936,745	(40,465)	-1%
EXPENSES								
Cost of Compensation								
16 School Leadership	136,294	141,627	5,333	4%	180,887	188,836	7,949	4%
17 Administrative	92,638	97,355	4,717	5%	117,342	129,808	12,466	10%
18 Teachers	1,108,168	1,385,969	277,801	20%	1,531,746	1,905,707	373,961	20%
19 ESE/Special Education	16,213	32,624	16,411	50%	27,189	44,858	17,669	39%
20 Resource Teachers	56,471	104,197	47,726	46%	79,209	138,929	59,720	43%
21 Guidance	11,084	-	(11,084)	-100%	23,276	-	(23,276)	-100%
22 IT Support	17,107	17,130	23	0%	22,830	22,840	10	0%
23 Substitute Teachers	652,030	354,568	(297,462)	-84%	858,647	471,835	(386,812)	-82%
24 Aides - Instructional	32,411	41,954	9,543	23%	39,109	51,127	12,018	24%
25 Other Support/Aides	22,005	19,025	(2,980)	-16%	29,609	25,367	(4,242)	-17%
26 Aftercare	56,177	36,186	(19,991)	-55%	65,639	45,087	(20,552)	-46%
27 Nurse	15,923	16,336	413	3%	21,848	22,461	613	3%
28 Plant Operations	20,049	20,021	(28)	0%	25,801	25,583	(218)	-1%
29 Tutoring	11,053	27,000	15,947	59%	29,053	36,000	6,947	19%
30 Bonuses	65,448	39,108	(26,340)	-67%	65,448	60,091	(5,357)	-9%
31 Stipends	40,418	42,429	2,011	5%	40,418	55,898	15,480	28%
32 Contracted SPED - Instruction	49,315	27,004	(22,311)	-83%	62,019	33,745	(28,274)	-84%
33 Total Taxes & Benefits	444,100	392,472	(51,628)	-13%	591,727	517,425	(74,302)	-14%
34 Total Cost of Compensation	2,846,904	2,795,005	(51,899)	-2%	3,811,797	3,775,597	(36,200)	-1%
Professional Services								
35 Legal Fees	16,826	6,964	(9,862)	-142%	17,484	9,286	(8,198)	-88%
36 Accounting Services - Audit	10,150	7,875	(2,275)	-29%	10,150	10,500	350	3%
37 Outside Staff Development	1,388	3,086	1,698	55%	4,115	4,115	-	0%
38 Support Center General Overhead	395,980	395,980	-	0%	520,000	527,973	7,973	2%
39 Computer Service Fees	76,740	74,755	(1,985)	-3%	98,982	99,674	692	1%
40 Fee to Charterholder	362,386	355,897	(6,489)	-2%	500,338	474,529	(25,809)	-5%
41 Fee:County School Board	257,404	259,280	1,876	1%	340,530	345,706	5,176	1%
42 Professional Fees - Other	6,519	-	(6,519)	-100%	6,519	-	(6,519)	-100%
43 Advertising/Marketing Exp	16,760	14,134	(2,626)	-19%	25,000	25,000	-	0%
44 Staff Recruitment	920	727	(193)	-27%	1,067	925	(142)	-15%
45 Total Professional Services	1,145,073	1,118,698	(26,375)	-2%	1,524,185	1,497,708	(26,477)	-2%
Vendor Services								
46 Contracted Pupil Transportation	151,369	28,659	(122,710)	-428%	192,235	38,212	(154,023)	-403%
47 Contracted Mental Health Services	10,634	-	(10,634)	-100%	10,634	-	(10,634)	-100%
48 Extra-Curricular Activity Events	1,586	1,500	(86)	-6%	2,000	2,000	-	0%
49 Background / Finger Printing	-	3,622	3,622	100%	1,500	4,829	3,329	69%
50 Drug Testing Fees	-	45	45	100%	60	60	-	0%
51 Licenses & Permits	696	491	(205)	-42%	696	655	(41)	-6%
52 Bank Charges & Loan Fees	3,136	2,727	(409)	-15%	4,186	4,248	62	1%
53 Contracted SPED - Non Instruction	-	750	750	100%	-	1,000	1,000	100%
54 Contracted Custodial Services	160,935	160,333	(602)	0%	213,777	213,777	-	0%
55 Contracted Security	21,825	67,719	45,894	68%	90,000	90,291	291	0%
56 Total Vendor Services	350,181	265,846	(84,335)	-32%	515,088	355,072	(160,016)	-45%

Four Corners Charter Schools
Actual vs. Budget vs. Forecast Variance Analysis
Q3 Financials

	YTD	YTD		%	Annual	Annual		%	
	Actual	Budget	Variance	Variance	Forecast	Budget	Variance	Variance	
Administrative Expenses									
57	Travel / Auto / Meals / Lodging/Airfare	5,458	9,988	4,530	45%	9,243	13,769	4,526	33%
58	Business Expense - Other	1,350	550	(800)	-145%	1,350	550	(800)	-145%
59	Dues & Subscriptions	1,448	1,515	67	4%	1,628	1,750	122	7%
60	Printing & Copying	-	1,903	1,903	100%	1,765	3,120	1,355	43%
61	Office Supplies	12,195	13,339	1,144	9%	13,521	15,840	2,319	15%
62	Supplies - Aftercare	628	516	(112)	-22%	628	516	(112)	-22%
63	Medical Supplies	-	1,730	1,730	100%	1,000	1,730	730	42%
64	Student Uniform Expense	2,337	-	(2,337)	-100%	2,337	-	(2,337)	-100%
65	In-house Food Service	-	84	84	100%	500	500	-	0%
66	In-house Food Service - Aftercare	-	84	84	100%	500	500	-	0%
67	Food Service - Paper & Smallwares	-	17	17	100%	100	100	-	0%
68	Bad Debt Expense	1,752	-	(1,752)	-100%	1,752	-	(1,752)	-100%
69	Total Administrative Services	25,168	29,726	4,558	15%	34,324	38,375	4,051	11%
Instruction Expense									
70	Textbooks	14,955	16,858	1,903	11%	14,955	22,478	7,523	33%
71	Instructional Licenses	53,028	40,022	(13,006)	-32%	53,028	53,363	335	1%
72	Consumable Instr. Supplies & Equip.-Students	43,211	35,930	(7,281)	-20%	46,414	47,906	1,492	3%
73	Consumable Instr. Supplies & Equip.-Teachers	-	9,375	9,375	100%	2,000	12,500	10,500	84%
74	Library & Reference Books	-	750	750	100%	584	1,000	416	42%
75	Testing Materials	15,920	6,394	(9,526)	-149%	15,920	8,525	(7,395)	-87%
76	Instructional Supplies - Florida Lead Teacher Progra	11,638	-	(11,638)	-100%	12,635	-	(12,635)	-100%
77	Total Instruction Expense	138,752	109,329	(29,423)	-27%	145,536	145,772	236	0%
Other Operating Expenses									
78	Telephone/Internet/Cable/Satellite	82,655	72,999	(9,656)	-13%	108,146	98,653	(9,493)	-10%
79	Postage & Express Mail	477	1,630	1,153	71%	1,000	1,630	630	39%
80	Electricity & Natural Gas	121,081	124,505	3,424	3%	161,440	169,318	7,878	5%
81	Water & Sewer	17,009	15,459	(1,550)	-10%	21,180	21,180	-	0%
82	Waste Disposal	44,163	42,775	(1,388)	-3%	57,034	57,034	-	0%
83	Pest Control	2,159	3,980	1,821	46%	4,586	5,306	720	14%
84	Maintenance & Cleaning Supplies	24,677	34,567	9,890	29%	27,579	46,089	18,510	40%
85	Building Repairs & Maintenance	343,695	273,441	(70,254)	-26%	364,587	364,587	-	0%
86	Equipment Repairs & Maintenance	4,275	17,490	13,215	76%	4,275	23,294	19,019	82%
87	Miscellaneous Expenses	-	853	853	100%	1,138	1,138	-	0%
88	Total Other Operating Expenses	640,191	587,699	(52,492)	-9%	750,965	788,229	37,264	5%
Fixed Expenses									
89	Office Equipment - Leasing Expense	23,259	18,629	(4,630)	-25%	30,759	24,300	(6,459)	-27%
90	Property & Liability Insurance	71,874	52,988	(18,886)	-36%	71,874	72,803	929	1%
91	Rent Expense	790,524	795,116	4,592	1%	1,053,139	1,061,168	8,029	1%
92	Total Fixed Expenses	885,657	866,733	(18,924)	-2%	1,155,772	1,158,271	2,499	0%
93	TOTAL EXPENSES	6,031,926	5,773,036	(258,890)	-4%	7,937,667	7,759,024	(178,643)	-2%
94	Operating Surplus/(Deficit)	(99,316)	176,611	(275,927)	-156%	(41,387)	177,721	(219,108)	-123%
Non-Operating Expenses									
95	Capital Expenditures (NonCap)	16,814	-	(16,814)	-100%	16,814	-	(16,814)	-100%
96	Capital Expenditures (Capitalized)	333,369	117,150	(216,219)	-185%	339,244	156,200	(183,044)	-117%
Other Financing Activities - Sources									
97	Proceeds from Insurance Claim	359,017	-	(359,017)	-100%	359,017	-	(359,017)	-100%
98	CHANGE IN FUND BALANCE	(90,482)	59,461	(149,943)	-252%	(38,428)	21,521	(59,949)	-279%

2018-19 BUDGET AMENDMENT #2 - FEBRUARY FTEs

Four Corners Charter School



	2018-19 Amendment #1	2018-19 Amendment #2	Variance	% Variance
Enrollment	985	977	(7)	-1%
Rate per student	6,977	6,959	(18)	0%
Square footage	91,235	91,235	-	0%
Revenues				
State Capitation / Student	\$ 6,857,735	\$ 6,789,618	\$ (68,117)	-1%
Student Transportation	106,600	106,600	-	0%
Fed./State Grants	37,446	37,446	-	0%
Florida Teacher Lead Program	12,635	12,635	-	0%
Capital Outlay Revenue	482,205	476,031	(6,174)	-1%
Board Fee Refund	256,149	253,452	(2,697)	-1%
Total State Funded Revenue	7,752,771	7,675,783	(76,988)	-1%
Food Service Revenue	354	354	-	0%
Before and Aftercare Revenue	143,313	143,125	(188)	0%
Miscellaneous Income	80,353	77,019	(3,334)	-4%
Total Other Revenue	224,020	220,498	(3,522)	-2%
Revenue Total	\$ 7,976,791	\$ 7,896,281	\$ (80,510)	-1%
Expenses				
School Leadership	\$ 180,887	\$ 180,887	\$ -	0%
Administrative-Salaried	97,481	97,481	-	0%
Teachers	1,531,746	1,531,746	-	0%
ESE/Special Education	27,189	27,189	-	0%
Resource Teachers	79,209	79,209	-	0%
Guidance	23,276	23,276	-	0%
Permanent Subs	705,617	705,617	-	0%
IT Support	22,830	22,830	-	0%
Total Salaries	\$ 2,668,235	\$ 2,668,235	\$ -	0%
Administrative-Hourly	\$ 19,861	\$ 19,861	\$ -	0%
Aides - Instructional	39,109	39,109	-	0%
Aftercare	65,639	65,639	-	0%
Plant Operations-Hourly	25,801	25,801	-	0%
Nurse-Hourly	21,848	21,848	-	0%
Other Support/Aides	29,609	29,609	-	0%
Daily Substitute Teachers	153,030	153,030	-	0%
Tutoring	29,053	29,053	-	0%
Total Hourly Wages	\$ 383,949	\$ 383,949	\$ -	0%
Bonuses	65,448	65,448	-	0%
Stipends	40,418	40,418	-	0%
Taxes & Benefits				
Group Insurance & Other	\$ 329,845	\$ 329,845	\$ -	0%
Workers' Compensation	22,482	22,482	-	0%
Payroll Taxes	239,399	239,399	-	0%
Total Taxes & Benefits	\$ 591,727	\$ 591,727	\$ -	0%
Total Cost Of Compensation	\$ 3,749,776	\$ 3,749,776	\$ -	0%

2018-19 BUDGET AMENDMENT #2 - FEBRUARY FTEs

Four Corners Charter School



	2018-19 Amendment #1	2018-19 Amendment #2	Variance	% Variance
Professional Services				
Legal Fees - Independent Counsel	\$ 17,484	\$ 17,484	\$ -	0%
Accounting Services - Audit	10,150	10,150	-	0%
Outside Staff Development	4,115	4,115	-	0%
Support Center General Overhead	520,000	520,000	-	0%
Computer Service Fees	99,114	98,982	132	0%
Fee to County School Board	343,936	340,530	3,406	1%
Fee to Charterholder	510,555	500,338	10,217	2%
Professional Fees - Other	6,519	6,519	-	0%
Advertising/Marketing Exp	25,000	25,000	-	0%
Staff Recruitment	1,067	1,067	-	0%
Total Professional Services	\$ 1,537,941	\$ 1,524,186	\$ 13,755	1%
Vendor Services				
Contracted Pupil Transportation	\$ 192,235	\$ 192,235	\$ -	0%
Extra-Curricular Activity Events	2,000	2,000	-	0%
Background / Finger Printing	2,415	1,500	915	38%
Drug Testing Fees	60	60	-	0%
Licenses & Permits	696	696	-	0%
Bank Charges & Loan Fees	4,248	4,186	62	1%
Contracted Custodial Services	213,777	213,777	-	0%
Contracted Mental Health	10,634	10,634	-	0%
Contracted Security	90,000	90,000	-	0%
Total Vendor Services	\$ 516,066	\$ 515,089	\$ 977	0%
Administrative Expenses				
Travel / Auto	\$ 4,729	\$ 4,729	\$ -	0%
Airfare	250	250	-	0%
Meals	128	128	-	0%
Lodging	4,136	4,136	-	0%
Business Expense - Other	1,350	1,350	-	0%
Dues & Subscriptions	1,628	1,628	-	0%
Printing & Copying	1,765	1,765	-	0%
Office Supplies	13,521	13,521	-	0%
Aftercare Supplies	628	628	-	0%
Medical Supplies	1,730	1,000	730	42%
Student Uniform Expense	2,337	2,337	-	0%
In-house Food Service	500	500	-	0%
In-house Food Service - Aftercare	500	500	-	0%
Food Service - Paper & Smallwares	100	100	-	0%
Bad Debt Expense	1,752	1,752	-	0%
Total Administrative Expenses	\$ 35,054	\$ 34,324	\$ 730	2%
Instruction Expense				
Textbooks	\$ 14,955	\$ 14,955	\$ -	0%
Consumable Instr Supplies \$ Equip - Students	47,906	46,414	1,492	3%
Consumable Instr Supplies \$ Equip - Teachers	3,165	2,000	1,165	37%
Library & Reference Books	584	584	-	0%
Testing Materials	15,920	15,920	-	0%
Instructional Supplies - Florida Lead Teacher Program	12,635	12,635	-	0%
Instructional Licenses	53,363	53,028	335	1%
Contracted SPED - Instruction	62,019	62,019	-	0%
Total Instruction Expenses	\$ 210,547	\$ 207,555	\$ 2,992	1%

2018-19 BUDGET AMENDMENT #2 - FEBRUARY FTEs

Four Corners Charter School



	2018-19 Amendment #1	2018-19 Amendment #2	Variance	% Variance
Other Operating Expense				
Telephone & Internet	\$ 110,207	\$ 108,146	\$ 2,061	2%
Postage	1,000	1,000	-	0%
Electricity	161,440	161,440	-	0%
Water & Sewer	21,180	21,180	-	0%
Waste Disposal	57,034	57,034	-	0%
Pest Control	4,586	4,586	-	0%
Maintenance & Cleaning Supplies	27,579	27,579	-	0%
Building Repairs & Maintenance	364,587	364,587	-	0%
Equipment Repairs & Maintenance	4,275	4,275	-	0%
Miscellaneous Expenses	1,138	1,138	-	0%
Total Other Operating Expense	\$ 753,027	\$ 750,966	\$ 2,061	0%
Fixed Expenses				
Office Equipment - Leasing Expense	\$ 31,183	\$ 30,759	\$ 424	1%
Property & Liability Insurance	71,874	71,874	-	0%
Depreciation	188,231	188,231	-	0%
Total Fixed Expenses	\$ 291,288	\$ 290,864	\$ 424	0%
Total Expenses	\$ 7,093,698	\$ 7,072,759	\$ 20,939	0%
Operating Cash Surplus/(Deficit)	883,094	823,522	(59,571)	-7%
Rent Expense	1,053,139	1,053,139	-	0%
Surplus/(Deficit) Before Capex	(170,046)	(229,617)	(59,571)	35%
Capital Expenditures (NonCap)				
FF&E (NonCap)	\$ 1,111	\$ 1,111	\$ -	0%
Audio Visual Materials (NonCap)	513	513	-	0%
Computer Hardware (NonCap)	2,305	2,305	-	0%
Computer Software (NonCap)	12,885	12,885	-	0%
Total Capital Expenditures (NonCap)	\$ 16,814	\$ 16,814	\$ -	0%
Capital Expenditures (Capitalized)				
Computers - Hardware	\$ 45,474	\$ 45,474	\$ -	0%
Computer - Software	2,875	2,875	-	0%
IT Infrastructure	3,000	3,000	-	0%
Audio Visual Equipment	35,837	35,837	-	0%
FF&E	33,231	33,231	-	0%
Other	218,827	218,827	-	0%
Total Capital Expenditures (Capitalized)	\$ 339,244	\$ 339,244	\$ -	0%
Surplus/(Deficit) After Capital Expenses	(526,103)	(585,675)	(59,571)	11%
Other Income / Expenses	359,017	359,017	-	0%
Surplus/(Deficit) After Proceeds from Long Term Debt	(167,087)	(226,658)	(59,571)	36%
Add back Depreciation and Amortization	188,231	188,231	-	0%
Net Change in Fund Balance	\$ 21,144	\$ (38,428)	\$ (59,572)	-282%

2018-19 PRELIMINARY BUDGET

Four Corners Charter School



	2018-19 Amendment #2	2019-20 Preliminary Budget	Variance	% Variance
Enrollment	977	1,000	23	2%
Rate per student	6,946	6,963	17	0%
Square footage	91,235	91,235	-	0%
Revenues				
State Capitation / Student	\$ 6,789,618	\$ 6,962,977	173,359	3%
Student Transportation	106,600	106,600	-	0%
Fed./State Grants	37,446	37,446	-	0%
Florida Teacher Lead Program	12,635	-	(12,635)	-100%
Capital Outlay Revenue	476,031	476,031	0	0%
Board Fee Refund	253,452	261,116	7,663	3%
Total State Funded Revenue	7,675,783	7,844,171	168,388	2%
Food Service Revenue	354	-	(354)	-100%
Before and Aftercare Revenue	143,125	146,427	3,302	2%
Miscellaneous Income	77,019	81,562	4,543	6%
Total Other Revenue	220,498	227,989	7,491	3%
Revenue Total	\$ 7,896,281	\$ 8,072,159	175,878	2%
Expenses				
School Leadership	\$ 180,887	\$ 191,308	(10,421)	-6%
Administrative-Salaried	97,481	65,712	31,769	33%
Teachers	1,531,746	2,001,369	(469,623)	-31%
ESE/Special Education	27,189	81,946	(54,756)	-201%
Resource Teachers	79,209	103,222	(24,013)	-30%
Guidance	23,276	49,645	(26,370)	-113%
Permanent Subs	705,617	-	705,617	100%
IT Support	22,830	23,300	(470)	-2%
Total Salaries	\$ 2,668,235	\$ 2,516,503	151,732	6%
Administrative-Hourly	\$ 19,861	\$ 23,718	(3,858)	-19%
Aides - Instructional	39,109	37,504	1,605	4%
Aftercare	65,639	69,117	(3,478)	-5%
Plant Operations-Hourly	25,801	25,239	562	2%
Nurse-Hourly	21,848	19,038	2,810	13%
Other Support/Aides	29,609	-	29,609	100%
Daily Substitute Teachers	153,030	153,030	-	0%
Tutoring	29,053	36,000	(6,947)	-24%
Total Hourly Wages	\$ 383,949	\$ 363,646	20,302	5%
Bonuses	65,448	75,500	(10,052)	-15%
Stipends	40,418	40,418	-	0%
Taxes & Benefits				
Group Insurance & Other	\$ 329,845	\$ 309,697	20,148	6%
Workers' Compensation	22,482	24,213	(1,731)	-8%
Payroll Taxes	239,399	227,426	11,974	5%
Total Taxes & Benefits	\$ 591,727	\$ 561,336	30,391	5%
Total Cost Of Compensation	\$ 3,749,776	\$ 3,557,403	192,373	5%

2018-19 PRELIMINARY BUDGET

Four Corners Charter School



	2018-19 Amendment #2	2019-20 Preliminary Budget	Variance	% Variance
Professional Services				
Legal Fees - Independent Counsel	\$ 17,484	\$ 17,484	-	0%
Accounting Services - Audit	10,150	10,150	-	0%
Outside Staff Development	4,115	4,115	-	0%
Personnel Management	-	108,160	(108,160)	
Finance & Accounting Services	-	72,107	(72,107)	
Educational Intellectual Property	-	144,213	(144,213)	
Procurement/Vendor Management	-	36,053	(36,053)	
Support Center General Overhead	520,000	180,267	339,733	65%
Computer Service Fees	98,982	101,000	(2,018)	-2%
Fee to County School Board	340,530	348,149	(7,618)	-2%
Fee to Charterholder	500,338	503,647	(3,309)	-1%
Professional Fees - Other	6,519	6,519	-	0%
Advertising/Marketing Exp	25,000	32,889	(7,889)	-32%
Staff Recruitment	1,067	1,067	-	0%
Total Professional Services	\$ 1,524,186	\$ 1,565,819	(41,633)	-3%
Vendor Services				
Contracted Pupil Transportation	\$ 192,235	\$ 192,235	-	0%
Extra-Curricular Activity Events	2,000	2,000	-	0%
Background / Finger Printing	1,500	1,500	-	0%
Drug Testing Fees	60	60	-	0%
Licenses & Permits	696	5,291	(4,595)	-660%
Bank Charges & Loan Fees	4,186	4,186	-	0%
Contracted Custodial Services	213,777	226,300	(12,523)	-6%
Contracted Security	90,000	90,000	-	0%
Contracted Mental Health	10,634	10,634	-	0%
Total Vendor Services	\$ 515,089	\$ 532,207	(17,118)	-3%
Administrative Expenses				
Travel / Auto	\$ 4,729	\$ 4,729	-	0%
Airfare	250	250	-	0%
Meals	128	128	-	0%
Lodging	4,136	4,136	-	0%
Business Expense - Other	1,350	1,350	-	0%
Dues & Subscriptions	1,628	1,628	-	0%
Printing & Copying	1,765	1,765	-	0%
Office Supplies	13,521	13,791	(270)	-2%
Aftercare Supplies	628	628	-	0%
Medical Supplies	1,000	1,000	-	0%
Student Uniform Expense	2,337	2,337	-	0%
In-house Food Service	500	500	-	0%
In-house Food Service - Aftercare	500	500	-	0%
Food Service - Paper & Smallwares	100	100	-	0%
Bad Debt Expense	1,752	-	1,752	100%
Total Administrative Expenses	\$ 34,324	\$ 32,842	1,482	4%
Instruction Expense				
Textbooks	\$ 14,955	\$ -	14,955	100%
Consumable Instr Supplies \$ Equip - Students	46,414	29,200	17,214	37%
Consumable Instr Supplies \$ Equip - Teachers	2,000	12,500	(10,500)	-525%
Library & Reference Books	584	-	584	100%
Testing Materials	15,920	15,777	143	1%
Instructional Supplies - Florida Lead Teacher Program	12,635	-	12,635	100%
Instructional Licenses	53,028	47,315	5,713	11%
Contracted SPED - Instruction	62,019	63,450	(1,431)	-2%
Total Instruction Expenses	\$ 207,555	\$ 168,242	39,313	19%

2018-19 PRELIMINARY BUDGET

Four Corners Charter School



	2018-19 Amendment #2	2019-20 Preliminary Budget	Variance	% Variance
Other Operating Expense				
Telephone & Internet	\$ 108,146	\$ 110,309	(2,163)	-2%
Postage	1,000	1,000	-	0%
Electricity	161,440	164,669	(3,229)	-2%
Water & Sewer	21,180	21,604	(424)	-2%
Waste Disposal	57,034	66,861	(9,827)	-17%
Pest Control	4,586	5,500	(914)	-20%
Maintenance & Cleaning Supplies	27,579	43,500	(15,921)	-58%
Building Repairs & Maintenance	364,587	351,340	13,247	4%
Equipment Repairs & Maintenance	4,275	4,275	-	0%
Miscellaneous Expenses	1,138	1,138	-	0%
Total Other Operating Expense	\$ 750,966	\$ 770,196	(19,230)	-3%
Fixed Expenses				
Office Equipment - Leasing Expense	\$ 30,759	\$ 33,360	(2,601)	-8%
Property & Liability Insurance	71,874	79,061	(7,187)	-10%
Depreciation	188,231	203,711	(15,481)	-8%
Total Fixed Expenses	\$ 290,864	\$ 316,133	(25,269)	-9%
Total Expenses	\$ 7,072,759	\$ 6,942,841	129,917	2%
Operating Cash Surplus/(Deficit)	823,522	1,129,318	305,796	37%
Rent Expense	1,053,139	1,054,577	(1,438)	0%
Surplus/(Deficit) Before Capex	(229,617)	74,741	304,358	-133%
Capital Expenditures (NonCap)				
FF&E (NonCap)	\$ 1,111	\$ -	1,111	100%
Audio Visual Materials (NonCap)	513	-	513	100%
Computer Hardware (NonCap)	2,305	-	2,305	100%
Computer Software (NonCap)	12,885	-	12,885	100%
Total Capital Expenditures (NonCap)	\$ 16,814	\$ -	16,814	100%
Capital Expenditures (Capitalized)				
Computers - Hardware	\$ 45,474	\$ 97,794	(52,321)	-115%
Computer - Software	2,875	12,500	(9,625)	-335%
IT Infrastructure	3,000	10,000	(7,000)	-233%
Audio Visual Equipment	35,837	-	35,837	100%
FF&E	33,231	31,250	1,981	6%
Other	218,827	-	218,827	100%
Total Capital Expenditures (Capitalized)	\$ 339,244	\$ 151,544	187,699	55%
Surplus/(Deficit) After Capital Expenses	(585,674)	(76,803)	508,872	-87%
Other Income / Expenses	359,017	-	(359,017)	-100%
Surplus/(Deficit) After Proceeds from Long Term Debt	(226,658)	(76,803)	149,855	-66%
Surplus/(Deficit) After Debt Reduction	(226,658)	(76,803)	149,855	-66%
Add back Depreciation and Amortization	188,231	203,711		
Net Change in Fund Balance	\$ (38,428)	\$ 126,908	165,337	-430%

Section Cover Page



V. FINANCIALS

Osceola School District – FCCS Inc. FY2018-19 Budget Amendment 1
Osceola School District – FCCS Inc. Quarter 3 Financial Report
Osceola School District – FCCS Inc. FY2018-19 Budget Amendment 2
Osceola School District – FCCS Inc. FY2019-20 Proposed Budget
Audit Planning

- Informational
- For Discussion
- For Action

Notes:

**OSCEOLA COUNTY COMPONENT UNIT
Four Corners Charter School, Inc.**

Fiscal Year 2018-2019 Budget Amendment #1 - October FTEs

	OF1	General Fund			
		Budget Amounts			
		2018-19 Final	2018-19 Amendment #1	Difference	
Function	UFTE	999.44	984.68	-14.76	%
REVENUES					
Federal Direct	3100			0.00	
Federal Through State & Local	3200	0.00	37,446.08	37,446.08	
State Sources	3300	6,828,041.00	6,870,370.00	42,329.00	0.62%
Local Sources	3400	3,000.00	5,000.00	2,000.00	66.67%
Total Revenues		6,831,041.00	6,912,816.08	81,775.08	1.20%
EXPENDITURES					
Current:					
Instruction	5000	4,788,435.05	5,081,987.63	293,552.58	6.13%
Student & Instructional Support Services	6000		0.00	0.00	
Board	7100	5,500.00	5,561.25	61.25	1.11%
Administration Fees:					
District Holdback Fee	7201	85,398.00	87,297.00	1,899.00	2.22%
Charter Holder	7202			0.00	
Management Company	7203	1,011,396.45	1,017,460.95	6,064.50	0.60%
Other	7204			0.00	
School Administration	7300			0.00	
Facilities Acquisition and Construction	7400	1,053,139.50	1,053,139.50	0.00	0.00%
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	3,562.82	3,562.82	
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		6,963,869.00	7,269,009.15	305,140.15	10.07%
Excess (Deficiency) of Revenues Over (Under) Expenditures		(132,828.00)	(356,193.07)	(223,365.07)	11.26%
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	260,328.00	482,205.00	221,877.00	85.23%
Transfers Out	9700	0.00	(219,471.34)	(219,471.34)	
Total Other Financing Sources (Uses)		260,328.00	262,733.66	2,405.66	85.23%
SPECIAL ITEMS					
				0.00	
EXTRAORDINARY ITEMS					
Net Change in Fund Balances		127,500.00	(93,459.41)	(220,959.41)	-173.30%
Fund Balance - Beginning of Year	2800	3,909,315.72	3,909,315.72	0.00	0.00%
Adjustment to Fund Balance	2891			0.00	
Fund Balance - End of Year	2700	4,036,815.72	3,815,856.31	(220,959.41)	-5.47%

Fund Balance:

Debt Service	1,053,139.50
Maintenance Reserve	306,810.84
Unassigned	2,455,905.97
Total Fund Balance	3,815,856.31

Notes:

Unreserved fund balance as a percentage of revenues:

33.21%

**OSCEOLA COUNTY COMPONENT UNIT
Four Corners Charter School, Inc.**

Fiscal Year 2018-2019 Budget Amendment #1 - October FTEs

	OF3 Function UFTE	Capital Projects			
		Budget Amounts			
		2018-19 Final	2018-19 Amendment #1	Difference	%
REVENUES					
Federal Direct	3100			0.00	
Federal Through State & Local	3200			0.00	
State Sources	3300	260,328.00	482,205.00	221,877.00	85.23%
Local Sources	3400			0.00	
Total Revenues		260,328.00	482,205.00	221,877.00	85.23%
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		122,000.00	122,000.00	
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		97,471.34	97,471.34	
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	219,471.34	219,471.34	
Excess (Deficiency) of Revenues Over (Under) Expenditures		260,328.00	262,733.66	441,348.34	169.54%
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		219,471.34	219,471.34	
Transfers Out	9700	(260,328.00)	(482,205.00)	221,877.00	-85.23%
Total Other Financing Sources (Uses)		(260,328.00)	(262,733.66)	441,348.34	-85.23%
SPECIAL ITEMS					
EXTRAORDINARY ITEMS					
Net Change in Fund Balances		0.00	0.00	0.00	
Fund Balance - Beginning of Year	2800	0.00	0.00	0.00	
Adjustment to Fund Balance	2891				
Fund Balance - End of Year	2700	0.00	0.00	0.00	

Four Corners Charter Schools, Inc.
Governmental Balance Sheet
March 31, 2019

	Account Number	Fund Types				Total
		OF1 GENERAL	OF2 DEBT SERVICE	OF3 999.44	OF4 984.68	
ASSETS						
Cash and Cash Equivalents	1110	4,918,530.43	0.00	251,718.00	0.00	5,170,248.43
Investments	1160	0.00	0.00	0.00	0.00	0.00
Taxes Receivable	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	1130	8,853.86	0.00	0.00	0.00	8,853.86
Interest Receivable	1170	0.00	0.00	0.00	0.00	0.00
Due from Reinsurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due from Other Funds	1140	0.00	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
Total Assets		4,927,384.29	0.00	251,718.00	0.00	5,179,102.29
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	1,069,097.03	0.00	0.00	0.00	1,069,097.03
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable-Retained	2150	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Estimated Liability Self Insurance	2270	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Due to Other Funds	2160	0.00	0.00	78.98	0.00	78.98
Deferred Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		1,069,097.03	0.00	78.98	0.00	1,069,176.01
FUND BALANCES						
Total Fund Balances	2700	3,858,287.26	0.00	251,639.02	0.00	4,109,926.28
Total Liabilities and Fund Balances		4,927,384.29	0.00	251,718.00	0.00	5,179,102.29

Four Corners Charter Schools, Inc. Revenue & Expenditures - Budget And Actual March 31, 2019	GENERAL FUND				
	OF1	Budget Amounts		Actual	Percentage of Current Budget
	Account Number	Original	Current		
		999.44	984.68		
REVENUES					
Federal Direct	3100	0.00	0.00	0.00	0.00%
Federal Through State	3200	0.00	59,096.08	59,096.08	100.00%
State Sources	3300	6,828,041.00	6,870,370.00	5,166,039.51	75.19%
Local Sources	3400	3,000.00	5,000.00	5,258.32	105.17%
Total Revenues		6,831,041.00	6,934,466.08	5,230,393.91	75.43%
EXPENDITURES					
Current:					
Instruction	5000	4,788,435.05	5,081,987.63	3,716,470.53	73.13%
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	5,500.00	5,561.25	5,561.25	100.00%
General Administration	7200	1,096,794.45	1,104,757.95	760,973.14	68.88%
School Administration	7300	0.00	0.00	0.00	0.00%
Facilities Acquisition and Construction	7400	1,053,139.50	1,053,139.50	789,854.63	75.00%
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	3,562.82	3,562.82	100.00%
Operation of Plant	7900	0.00	0.00	0.00	0.00%
Maintenance of Plant	8100	0.00	21,650.00	5,000.00	23.09%
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		6,963,869.00	7,290,659.15	5,281,422.37	72.44%
Excess (Deficiency) of Revenues Over (Under) Expenditures		(132,828.00)	(356,193.07)	(51,028.46)	14.33%
OTHER FINANCING SOURCES (USES)					
Long-term Debt Proceeds & Sales of Capital Assets	3700	0.00	0.00	0.00	
Transfers In	3600	260,328.00	482,205.00	0.00	
Transfers Out	9700	0.00	(219,471.34)	0.00	
Total Other Financing Sources (Uses)		260,328.00	262,733.66	0.00	
FUND BALANCE					
Net Change in Fund Balance		127,500.00	(93,459.41)	(51,028.46)	
Fund Balance, July 01, 2018	2800	3,909,315.72	3,909,315.72	3,909,315.72	
Adjustment to Fund Balance	2891	0.00	0.00	0.00	
Fund Balance, June 30, 2019	2700	4,036,815.72	3,815,856.31	3,858,287.26	

Four Corners Charter Schools, Inc.
Revenue & Expenditures - Budget And Actual
March 31, 2019

CAPITAL PROJECTS FUND

	OF3 Account Number	Budget Amounts		Actual	Percentage of Current Budget
		Original	Current		
		999.44	984.68		
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	260,328.00	482,205.00	330,266.00	68.49%
Local Sources	3400	0.00	0.00	0.00	0.00%
Total Revenues		260,328.00	482,205.00	330,266.00	68.49%
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	122,000.00	45,320.00	37.15%
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	97,471.34	33,306.98	34.17%
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	219,471.34	78,626.98	35.83%
Excess (Deficiency) of Revenues Over (Under) Expenditures		260,328.00	262,733.66	251,639.02	95.78%
OTHER FINANCING SOURCES (USES)					
Long-term Debt Proceeds & Sales of Capital Assets	3700	0.00	0.00	0.00	
Transfers In	3600	0.00	219,471.34	0.00	
Transfers Out	9700	(260,328.00)	(482,205.00)	0.00	
Total Other Financing Sources (Uses)		(260,328.00)	(262,733.66)	0.00	
FUND BALANCE					
Net Change in Fund Balance		0.00	0.00	251,639.02	
Fund Balance, July 01, 2018	2800	0.00	0.00	0.00	
Adjustment to Fund Balance	2891	0.00	0.00	0.00	
Fund Balance, June 30, 2019	2700	0.00	0.00	251,639.02	

**OSCEOLA COUNTY COMPONENT UNIT
Four Corners Charter School, Inc.**

Fiscal Year 2018-2019 Budget Amendment #2 - February FTEs

	OF1	General Fund			
		Budget Amounts			
		2018-19 Amendment #1	2018-19 Amendment #2	Difference	%
Function	UFTE	984.68	977.45	-7.23	%
REVENUES					
Federal Direct	3100			0.00	
Federal Through State & Local	3200	37,446.08	59,096.08	21,650.00	57.82%
State Sources	3300	6,870,370.00	6,840,653.00	(29,717.00)	-0.43%
Local Sources	3400	5,000.00	5,000.00	0.00	0.00%
Total Revenues		6,912,816.08	6,904,749.08	(8,067.00)	-0.12%
EXPENDITURES					
Current:					
Instruction	5000	5,081,987.63	5,055,205.03	(26,782.60)	-0.53%
Student & Instructional Support Services	6000		0.00	0.00	
Board	7100	5,561.25	5,561.25	0.00	0.00%
Administration Fees:					
District Holdback Fee	7201	87,297.00	87,071.00	(226.00)	-0.26%
Charter Holder	7202			0.00	
Management Company	7203	1,017,460.95	1,031,512.35	14,051.40	1.38%
Other	7204			0.00	
School Administration	7300			0.00	
Facilities Acquisition and Construction	7400	1,053,139.50	1,053,139.50	0.00	0.00%
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	3,562.82	3,562.82	0.00	0.00%
Operation of Plant	7900			0.00	
Maintenance of Plant	8100		21,650.00	21,650.00	
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		7,269,009.15	7,277,701.95	8,692.80	0.60%
Excess (Deficiency) of Revenues Over (Under) Expenditures		(356,193.07)	(372,952.87)	(16,759.80)	0.48%
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	482,205.00	476,031.00	(6,174.00)	-1.28%
Transfers Out	9700	(219,471.34)	(219,471.34)	0.00	0.00%
Total Other Financing Sources (Uses)		262,733.66	256,559.66	(6,174.00)	-1.28%
SPECIAL ITEMS					
				0.00	
EXTRAORDINARY ITEMS					
Net Change in Fund Balances		(93,459.41)	(116,393.21)	(22,933.80)	24.54%
Fund Balance - Beginning of Year	2800	3,909,315.72	3,909,315.72	0.00	0.00%
Adjustment to Fund Balance	2891			0.00	
Fund Balance - End of Year	2700	3,815,856.31	3,792,922.51	(22,933.80)	-0.60%

Fund Balance:

Debt Service	1,053,139.50
Maintenance Reserve	306,810.84
Unassigned	2,432,972.17
Total Fund Balance	3,792,922.51

Notes:

Unreserved fund balance as a percentage of revenues:

32.96%

**OSCEOLA COUNTY COMPONENT UNIT
Four Corners Charter School, Inc.**

Fiscal Year 2018-2019 Budget Amendment #2 - February FTEs

	OF3 Function UFTE	Capital Projects			
		Budget Amounts			
		2018-19 Amendment #1	2018-19 Amendment #2	Difference	%
REVENUES					
Federal Direct	3100			0.00	
Federal Through State & Local	3200			0.00	
State Sources	3300	482,205.00	476,031.00	(6,174.00)	-1.28%
Local Sources	3400			0.00	
Total Revenues		482,205.00	476,031.00	(6,174.00)	-1.28%
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	122,000.00	122,000.00	0.00	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	97,471.34	97,471.34	0.00	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		219,471.34	219,471.34	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		262,733.66	256,559.66	(6,174.00)	-2.35%
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	219,471.34	219,471.34	0.00	0.00%
Transfers Out	9700	(482,205.00)	(476,031.00)	(6,174.00)	1.28%
Total Other Financing Sources (Uses)		(262,733.66)	(256,559.66)	(6,174.00)	1.28%
SPECIAL ITEMS					
EXTRAORDINARY ITEMS					
Net Change in Fund Balances		0.00	0.00	0.00	
Fund Balance - Beginning of Year	2800	0.00	0.00	0.00	
Adjustment to Fund Balance	2891				
Fund Balance - End of Year	2700	0.00	0.00	0.00	

OSCEOLA COUNTY COMPONENT UNIT
Four Corners Charter School, Inc.
Fiscal Year 2019-2020 Preliminary Budget

	OF1	General Fund				
		Budget Amounts				
		Function	2018-19 Amendment #2	2019-20 Preliminary	Difference	
		UFTE	977.45	1000.00	22.55	%
REVENUES						
Federal Direct	3100			0.00		
Federal Through State & Local	3200	59,096.08	0.00	(59,096.08)	-100.00%	
State Sources	3300	6,840,653.00	6,962,977.00	122,324.00	1.79%	
Local Sources	3400	5,000.00	5,000.00	0.00	0.00%	
Total Revenues		6,904,749.08	6,967,977.00	63,227.92	0.92%	
EXPENDITURES						
Current:						
Instruction	5000	5,055,205.03	5,116,003.25	60,798.22	1.20%	
Student & Instructional Support Services	6000		0.00	0.00		
Board	7100	5,561.25	5,561.25	0.00	0.00%	
Administration Fees:						
District Holdback Fee	7201	87,071.00	87,037.00	(34.00)	-0.04%	
Charter Holder	7202			0.00		
Management Company	7203	1,031,512.35	1,044,446.55	12,934.20	1.25%	
Other	7204			0.00		
School Administration	7300			0.00		
Facilities Acquisition and Construction	7400	1,053,139.50	1,054,576.75	1,437.25	0.14%	
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	3,562.82	0.00	(3,562.82)	-100.00%	
Operation of Plant	7900			0.00		
Maintenance of Plant	8100	21,650.00	0.00	(21,650.00)	-100.00%	
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		7,277,701.95	7,327,624.80	49,922.85	-197.45%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(372,952.87)	(359,647.80)	13,305.07	-196.53%	
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	476,031.00	476,031.00	0.00	0.00%	
Transfers Out	9700	(219,471.34)	0.00	219,471.34	-100.00%	
Total Other Financing Sources (Uses)		256,559.66	476,031.00	219,471.34	-100.00%	
SPECIAL ITEMS						
				0.00		
EXTRAORDINARY ITEMS						
Net Change in Fund Balances		(116,393.21)	116,383.20	232,776.41	-199.99%	
Fund Balance - Beginning of Year	2800	3,909,315.72	3,792,922.51	(116,393.21)	-2.98%	
Adjustment to Fund Balance	2891			0.00		
Fund Balance - End of Year	2700	3,792,922.51	3,909,305.71	116,383.20	3.07%	

Fund Balance:

Debt Service	1,053,139.50
Maintenance Reserve	456,810.84
Unassigned	2,399,355.37
Total Fund Balance	3,909,305.71

Notes:

Unreserved fund balance as a percentage of revenues:

32.23%

OSCEOLA COUNTY COMPONENT UNIT
Four Corners Charter School, Inc.
Fiscal Year 2019-2020 Preliminary Budget

	OF3 Function UFTE	Capital Projects			
		Budget Amounts			
		2018-19 Amendment #2	2019-20 Preliminary	Difference	
					%
REVENUES					
Federal Direct	3100			0.00	
Federal Through State & Local	3200			0.00	
State Sources	3300	476,031.00	476,031.00	0.00	0.00%
Local Sources	3400			0.00	
Total Revenues		476,031.00	476,031.00	0.00	0.00%
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		476,031.00	476,031.00	0.00	0.00%
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	476,031.00	(476,031.00)	952,062.00	200.00%
Total Other Financing Sources (Uses)		476,031.00	(476,031.00)	952,062.00	200.00%
SPECIAL ITEMS					
EXTRAORDINARY ITEMS					
Net Change in Fund Balances		952,062.00	0.00	952,062.00	100.00%
Fund Balance - Beginning of Year	2800	0.00	0.00	0.00	
Adjustment to Fund Balance	2891				
Fund Balance - End of Year	2700	952,062.00	0.00	(952,062.00)	-100.00%

Section Cover Page



Audit Planning



April 26, 2019

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, Inc. for the year ended June 30, 2019. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Four Corners Charter School ("the School") as of and for the year ended June 30, 2019. Accounting standards generally accepted in the United States of America 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. 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 U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

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

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to 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. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America 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 the accounting records of the School and other procedures we consider necessary to enable us to express such opinions. 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 Charterholder. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified,

Partners

- W. Ed Moss, Jr.
- Joe M. Krusick
- Cori G. Cameron
- Bob P. Marchewka
- Ric Perez
- James R. Dexter
- Thomas F. Regan
- Ernie R. Janvrin
- Paul F. Smyth
- Darby M. Hauck

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American Institute of
Certified Public
Accountants

Florida Institute of
Certified Public
Accountants

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 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 include a paragraph that states (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 paragraph 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.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We 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 abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting 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 a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards 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, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. 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 generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. 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*.

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's in conformity with U.S. generally accepted accounting principles 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.

Management Responsibilities

Management is responsible 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, including 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 U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. 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, (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.

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 U.S. generally accepted accounting principles. 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 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.

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.

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 Charterholder; 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.

To the Board of Directors
April 26, 2019
Page 5

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.

We expect to begin our audit in August 2019 and to issue our reports no later than September 20, 2019. Joe Krusick and Ed Moss are the engagement partners and are responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services for 2019 will be as follows:

Audit	\$ 9,250
Cost/Compilation report	<u>400</u>
	<u>\$ 9,650</u>

Our fee is net of an in-kind donation of \$2,000. We are also willing to commit to the following fees in total for two additional years: \$9,900 for 2020, and \$10,150 for 2021, which are also after an annual in-kind donation of \$2,000. If required and if requested, we will also prepare the School's Form 990 for a fee of \$1,350.

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.

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 2018 peer review report accompanies this letter.

Given that we will assign seasoned professionals to your engagement, and recognizing the demand for talented qualified personnel, it is understood that should the School choose to hire any Moss Krusick assigned personnel during the engagement, or up to 12 months after completion of an engagement, the School agrees to compensate Moss Krusick an amount equal to the individual's annual compensation for the previous 12-month period.

We appreciate the opportunity to be of service to the Charterholder 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 enclosed 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 Four Corners Charter School, Inc.

Signature: _____
Title: _____
Date: _____

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

January 30, 2018

To the Partners of
Moss, Krusick & Associates, LLC
and the National Peer Review Committee

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, 2017. 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 audits of employee benefit plans.

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, 2017, 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*.

Haddox Reid Embank Reitz PLLC



April 26, 2019

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, 2019. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Corporation as of and for the year ended June 30, 2019. Accounting standards generally accepted in the United States of America 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. 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 U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

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

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to 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. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America 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 the accounting records of the Corporation and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the Corporation's financial statements. Our report will be addressed to the Board of Directors of the Corporation. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is

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necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. 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 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 include a paragraph that states (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 paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the 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.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We 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 abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting 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 a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards 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, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. 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 generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. 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*.

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 U.S. generally accepted accounting principles 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.

Management Responsibilities

Management is responsible 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, including 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 U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. 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, (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.

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 U.S. generally accepted accounting principles. 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 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.

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.

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 Corporation; 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.

We expect to begin our audit in August 2019 and to issue our reports no later than October 20, 2019. Joe Krusick is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our audit fee for these services for 2019 will be \$5,750. Our fee is net of an in-kind donation of \$2,000. We are also willing to commit to the following fees in total for two additional years: \$6,000 for 2020 and \$6,250 for 2021, which are also after our in-kind donation of \$2,000. If required and if requested, we will also prepare the Corporation's Form 990 for a fee of \$1,350.

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.

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 2018 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.

Given that we will assign seasoned professionals to your engagement, and recognizing the demand for talented qualified personnel, it is understood that should the Corporation choose to hire any Moss Krusick assigned personnel during the engagement, or up to 12 months after completion of an engagement, the Corporation agrees to compensate Moss Krusick an amount equal to the individual's annual compensation for the previous 12-month period.

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 enclosed 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: _____

Date: _____

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

January 30, 2018

To the Partners of
Moss, Krusick & Associates, LLC
and the National Peer Review Committee

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, 2017. 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 audits of employee benefit plans.

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, 2017, 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*.

Haddox Reid Embank Reitz PLLC