

Students

Integrity

Fiscal Responsibility

Learning

People

Teamwork

Commitment

Accountability

High Standards



Four Corners Charter School, Inc.

BOARD OF DIRECTORS' MEETING

June 18, 2014 





FOUR CORNERS CHARTER SCHOOL, INC.
BOARD MEETING
Wednesday, June 18, 2014 at 10:00 a.m.
Agenda

Call To Order

Roll Call

I. Administrative Items

- Approval of Minutes from March 10, 2014 (**page 3**)

II. School Report (page 6)

III. Financials

- CSUSA
 - FY15 Budget (**page 8**)
- Osceola County
 - FY14 Amendment #1 (**page 11**)
 - FY14 Amendment #2 (**page 13**)
 - FY15 Budget (**page 15**)
 - FCCS Audit Engagement Letter (**page 17**)
 - FCCS, Inc. Audit Engagement Letter (**page 27**)

IV. New Business

- Transportation Agreement Execution (**page 36**)
- Benchmark 3 Results (**page 43**)
- FCAT Scores (**page 48**)

V. Old Business

- HVAC Renovation Remaining Balance (**page 50**)
- New Flooring Proposal (**page 52**)
- New Partition Wall Construction Proposal (**page 56**)
- Gymnasium Proposal Review (**page 57**)
- Governance Training and Fingerprinting (**page 58**)

VI. Public Comment

VII. Adjournment

◀ **Next Meeting: TBD** ▶

1.800.747.5150

Code: 0037330#

MEETING MINUTES

Name of Foundation: Four Corners Charter School, Inc.
Board Meeting: March 10, 2014

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:
03.10.2014	2:11 p.m.	3:12 p.m.	06.05.2014	2:00 p.m.	M. Schrader
Meeting Location:					
Osceola County District Office, 809 Bill Beck Blvd., Kissimmee, FL 34744					

Attended by:	
BOARD MEMBERS: Tim Weisheyer, Chairman Jay Wheeler, Director Kelvin Soto, Director Absent: Bill Mathias, Director Tod Howard, Director	OTHER ATTENDEES: Denise Thompson, Principal, FCCS Melissa Schrader, Governing Board Coordinator, CSUSA Keisha Smith, Director of Board Governance, CSUSA David Morgan, Senior Director of IT, CSUSA Debbie Von Behren, EVP, CSUSA Tikkitra Mizell, Financial Analyst, CSUSA April Williams, Regional Director, CSUSA Gary Sermersheim, Osceola School District Dan Capolla, Facilities, CSUSA Cherish Benedict, Esq., Brown, Garganese, Weiss & D'Agresta, P.A. Angela Barner, Sr. Accountant, Osceola District

CALL TO ORDER

Pursuant to public notice, the meeting commenced at 2:11 p.m. with a Call to Order by Chairman Weisheyer. Roll call was taken and quorum was established.

I. ADMINISTRATIVE

Approval of Minutes from February 5, 2014

Chairman Weisheyer asked the Board to review the minutes from the February 5, 2014 Governing Board meeting and note any corrections or modifications. The minutes stand.

ACTION: Motion made by Jay Wheeler with a second by Kelvin Soto to approve the February 5, 2014 Governing Board minutes of the Four Corners Charter School, Inc. The motion was approved 3-0 (2 absent).

II. SCHOOL REPORT

- Principal Denise Thompson provided school report:
 - Total enrollment 1071
 - Recent school and community activities including the book fair, Mardi Gras and tutoring.
- Principal Thompson provided the Board with the previously requested breakdown of which counties the FCCS students reside.

III. FINANCIALS

January 2014

- Tikkitra Mizell reported the January Financials for FCCS.

ACTION: Motion made by Jay Wheeler with a second by Kelvin Soto to approve the January FCCS Financials. The motion was approved 3-0 (2 absent).

HVAC Renovation Remaining Balance

- Tikkitra Mizell notified the Board of the outstanding HVAC Renovation invoice.
- Angela Barner stated that the outstanding balance figure may be different than what CSUSA has on file.
- Tikkitra Mizell and Angela Barner to have the correct figure ready by the next board meeting.

ACTION: Motion made by Jay Wheeler with a second by Kelvin Soto for CSUSA and Osceola finance staffs to correspond and have the correct figure ready by the next board meeting. The motion was approved 3-0 (2 absent).

IV. OLD BUSINESS

New Flooring Proposal Review

- Dan Cappola, Facilities, CSUSA provided a quote from Spectra Contract Flooring and stated that more quotes are currently being drafted and will be provided at the next meeting.

Gymnasium Proposal Review

- Dan Cappola provided gymnasium building renderings from Duval Charter School at Baymeadows and explained that since FCCS is owned by the County, the Board has the option of utilizing its architects and construction companies or they may choose to utilize CSUSA's.
- Jay Wheeler requested figures to be included in next month's meeting packet.

Technology Proposal Review

- David Morgan, Sr. Director of IT, CSUSA reviewed the Technology Proposal and discussed his recommendations in relations to the purchase of new computers and refresh of existing infrastructure.

ACTION: Motion made by Jay Wheeler with a second by Kelvin Soto to pay for the purchase of 60 Lenovo M73Z all-in-one desktops as well as refresh older networking infrastructure as described in the Technology Proposal and Recommendation both totaling \$89,192.49. The motion was approved 3-0 (2 absent).

Benchmark Data Breakdown

- Melissa Schrader stated that Dr. Meredith Ross, Data Analyst, advised that the previous board request of Benchmark 1 to Benchmark 2 results comparison would not be comparable. Instead Dr. Ross advised a comparison between Benchmark 1 and Benchmark 3 results. The Board was agreeable to receiving that report at the next meeting.

V. NEW BUSINESS

Strategic Plan Overview

- Debbie Von Behren, EVP, CSUSA presented to the board the strategic planning framework for CSUSA and that board strategic planning will be incorporated into the larger strategic planning process which will allow for sharing of strategic priorities at all levels of the organization. Her presentation also included information on the upcoming Accreditation timeline, overview of the accreditation standards, and next steps in the planning cycle.
- Next steps are that all board members will receive via email documents to provide their feedback to the planning process to include: a SWOT analysis to be completed based on the school; a board/CSUA assessment survey and school score cards.
- The Board thanked her for her report.

VI. PUBLIC COMMENT

- There were no public comments

VII. ADJOURNMENT

ACTION: Motion made to adjourn the March 10, 2014 FCCS, Inc. Governing Board meeting. The motion was approved 3-0 (2 absent).

Tim Weisheyer, Chairman

Date: _____

FOUR CORNERS CHARTER SCHOOL
Principal Denise Thompson

The Board of Directors' School Report
Date: Thursday, June 5, 2014

I. Enrollment (Month End)

	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Total Enrollment		1061	1051	1063	1064	1054	1061	1071	1065	1060	1056	
Budgeted Enrollment		986	986	986	986	986	986	986	986	986	986	
% in Attendance		94%	98%	97%	96%	95%	97%	98%	99	97	97	
# of Student Withdrawals		42	10	17	9	13	9	3	6	5	4	
# of Suspensions		0	0	0	0	0	0	0	1	1	1	

II. Reasons For Withdrawal:

	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Moving Out of Area	32	6	13	7	12	9	2	6	5	4	
Curriculum											
Sport/ExtraCurricular											
Transportation/Busing	10	4	3								
Uniforms											
Not Satisf w Teacher											
Not Satisf w Adminis			1								
Volunteer Hours											
Discipline											
Other: Please indicate why:				2	1		1				
1. Homeschooling											
2.											
3.											

III. Staffing Update

	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
# of New Staff	14	1					1				
Grade & Subject Area of Open Positions:											
Reasons for Leaving:	n/a										
Additions Since Last Report:	None										
Leadership Training/Leading Edge Update:											
<i>Participation:</i>	Leading Edge										
<i>Names:</i>	Joe Childers, Jeseira Cartagena , Jean Smith										
<i>Position:</i>	Dean, Kindergarten, Middle School Science										

IV. School Update

School Site Visit:	May 21 st , 2014
Monthly Updates on School Improvement Plan/Strategic Plan <i>Date & Agenda of Last SAC Mtg:</i> <i>Professional Dev Topics for the Month:</i> <i>PTC Updates:</i>	MTSS Problem Solving Team Problem solving worksheet attached to the SIP MTSS updates, PLATO

V. Facility Update

Cleaning:	Elementary Walls Hallway; Windows; Cafeteria; Offices and Nurses Offices
Maintenance:	Door Closers; Wall in Elementary Office; Middle Cafeteria wall painting
Building:	Main gate fix; AC classrooms fix
Outdoor Areas:	Sweep outside PK – Elementary – Middle School

VI. School/PTO/Community Activities

Event:	8 th Grade Luau
Event:	SAC June 2nd
Event:	Spring fling 5/15, 5/16
Event:	5/5 thru 5/7, Honor Roll Awards
Event:	

VII. Technology (New Equipment, New Software, SIS, etc.)

Event:	Mathletics
Event:	Reading Plus
Event:	

VIII. Reports Specific To This Month (*This will vary month to month*)

MONTH: MAY 2014		
Student Enrollment: 1056	Recommits: 921	Waiting List: 565
Osceola 165	New Enrollment: 103	Osceola 75
Orange 9	Wait List: 565	Orange 21
Lake 220	Elem 396	Lake 61
Polk 662	Middle 169	Polk 384

Four Corners Charter School FY2015 BUDGET	Budget FY14	Forecast FY14
School Capacity	1,050	1,050
Enrollment	1,050	1063
FTE Revenue per Student	6,025	6009
Revenues		
FTE Revenue	6,326,598	6,387,704
Transportation	-	-
Fed./State Grants	-	22,222
State/Local Grants	-	-
Title Grant Revenue	-	-
Other Program Revenue	-	-
Capital Outlay Revenue	375,234	460,588
Board Fee Refund (over 500)	96,607	97,556
Florida Teacher Lead Program	-	15,662
Pre-K Revenue - Gov't	-	-
School Recognition Bonus Income	-	-
MAP Revenue Performance Pay	-	-
State Funded Revenue	6,798,439	6,983,732
Food Service Revenue	-	-
Before and Aftercare Revenue	92,600	79,552
Other Contributions	-	9,419
All Other Revenue	-	43,862
Total Operating Revenue	6,891,039	7,116,565
Corporate Contribution	-	-
Expenses		
Compensation and Benefits		
Salaried Personnel	2,825,264	2,640,570
Hourly Wage Personnel	210,028	224,176
Tutoring	43,920	14,640
Bonuses	-	-
School Recognition Bonus	-	-
Performance Bonus	-	-
Stipends	16,000	106,260
Daily Substitute Teachers	50,000	51,422
PTO Buyout	7,080	7,080
Taxes and Benefits	586,951	492,859
Total Compensation and Benefits	3,739,243	3,537,006
Professional Services		
Legal Fees - Independent Counsel	-	220
Accounting Services - Audit	15,000	10,800
Outside Staff Development	1,000	3,071
CSUSA Management Fees	755,601	755,601
CSUSA Development Fees	-	-
Computer Service Fees	47,250	70,239
Temporary Agency Fees	-	-
Fee to County School Board	126,532	127,449
Pupil Summer Session Fee (County)	-	-
Pension Plan Fee	-	-
Professional Fees - NSLP	-	-
Professional Fees - Grants	-	-
Professional Fees - Other	6,000	2,520
School Recognition Award Expenses	-	-
Grant Fee - Fiscal Service	-	-
Grant Expense - Fed Start Up	-	-
Grant Expense - Fed. Dissemination	-	-
Grant Expense - Obbey Porter	-	-
Grant Expense - Title I	-	-
Grant Expense - Title II	-	-
Grant Expense - Title III	-	-

Four Corners Charter School 2015 Budget	Budget FY15
School Capacity	1,050
Enrollment	1,050
FTE Revenue per Student	6,117
Revenues	
FTE Revenue	6,423,087
Transportation	-
Fed./State Grants	-
State/Local Grants	-
Title Grant Revenue	-
Other Program Revenue	-
Capital Outlay Revenue	460,589
Board Fee Refund (over 250)	97,876
Florida Teacher Lead Program	-
Pre-K Revenue - Gov't	-
School Recognition Bonus Income	-
MAP Revenue Performance Pay	-
State Funded Revenue	6,981,552
Food Service Revenue	-
Before and Aftercare Revenue	80,619
Other Contributions	-
All Other Revenue	8,514
Total Operating Revenue	7,070,685
Corporate Contribution	-
Expenses	
Compensation and Benefits	
Salaried Personnel	2,778,319
Hourly Wage Personnel	221,402
Tutoring	20,000
Bonuses	-
School Recognition Bonus	-
Performance Bonus	-
Stipends	20,000
Daily Substitute Teachers	52,753
PTO Buyout	7,263
Taxes and Benefits	530,064
Total Compensation and Benefits	3,629,801
Professional Services	
Legal Fees - Independent Counsel	500
Accounting Services - Audit	11,000
Outside Staff Development	1,500
CSUSA Management Fees	770,770
CSUSA Development Fees	-
Computer Service Fees	74,989
Temporary Agency Fees	-
Fee to County School Board	128,155
Pupil Summer Session Fee (County)	-
Pension Plan Fee	-
Professional Fees - NSLP	-
Professional Fees - Grants	-
Professional Fees - Other	6,000
School Recognition Award Expenses	-
Grant Fee - Fiscal Service	-
Grant Expense - Fed Start Up	-
Grant Expense - Fed. Dissemination	-
Grant Expense - Obbey Porter	-
Grant Expense - Title I	-
Grant Expense - Title II	-
Grant Expense - Title III	-

Four Corners Charter School FY2015 BUDGET	Budget FY14	Forecast FY14
Grant Expense - FL Teach Mentor	-	-
Grant Expense - Other State/Local	-	-
Grant Expense - Immigrant	-	-
Regional Support	-	-
Finance and Accounting	-	-
Educational Oversight	-	-
CICS Facilities Allocation	-	-
CICS Administrative Allocation	-	-
Advertising/Marketing Exp	14,000	14,000
Moving Expense	-	-
Staff Recruitment	1,954	-
Total Professional Services	967,337	983,900
Vendor Services		
Contracted Pupil Transportation	178,688	180,862
Graduation Expense	-	-
Extra-Curricular Activity Events	4,890	4,126
Contracted Food Service	-	-
Background / Finger Printing	-	-
Drug Testing Fees	-	62
Licenses & Permits	1,000	913
Bank Charges & Loan Fees	1,500	1,319
Contracted SPED - Non Instruction	3,000	2,250
Contracted Custodial Services	208,928	208,932
Contracted Security	-	-
Total Vendor Services	398,006	398,465
Administrative Expenses		
Travel / Auto	6,000	6,000
Airfare	600	604
Meals	240	240
Lodging	500	500
Business Expense - Other	-	-
Dues & Subscriptions	3,500	3,504
Printing & Copying	10,000	14,823
Office Supplies	3,000	2,642
Medical Supplies	400	402
Student Uniform Expense	-	-
Administrative and Operations	-	-
In-house Food Service	600	357
Aftercare Supplies	1,515	-
Food Service - Paper & Smallwares	-	-
Bad Debts	-	-
Total Administrative Expenses	26,355	29,072
Instructional Expenses		
Textbooks	50,424	(819)
Consumable Instr Supplies & Equip Students	151,962	190,784
Consumable Instr. Supplies & Equip.-Teach	8,354	14,406
Library & Reference Books	2,075	447
Other Publications	-	-
Testing Materials	23,545	14,469
Instructional Software	-	15,662
Contracted SPED - Instruction	-	-
Total Instructional Expense	236,361	234,950
Other Operating Expenses		
Telephone & Internet	10,653	57,696
Postage	1,000	774
Express Mail	-	-
Electricity	130,000	142,360
Cable / Satellite	-	-
Water & Sewer	15,575	15,883
Waste Disposal	51,764	52,590
Pest Control	5,000	2,799
Maintenance & Cleaning Supplies	21,720	26,371
Building Repairs & Maintenance	315,030	325,652
Common Area Maintenance (CAM)	-	-

Four Corners Charter School 2015 Budget	Budget FY15
Grant Expense - FL Teach Mentor	-
Grant Expense - Other State/Local	-
Grant Expense - Immigrant	-
Regional Support	-
Finance and Accounting	-
Educational Oversight	-
CICS Facilities Allocation	-
CICS Administrative Allocation	-
Advertising/Marketing Exp	1,317
Moving Expense	-
Staff Recruitment	-
Total Professional Services	994,231
Vendor Services	
Contracted Pupil Transportation	178,647
Graduation Expense	-
Extra-Curricular Activity Events	5,000
Contracted Food Service	-
Background / Finger Printing	-
Drug Testing Fees	-
Licenses & Permits	1,000
Bank Charges & Loan Fees	1,500
Contracted SPED - Non Instruction	1,500
Contracted Custodial Services	218,964
Contracted Security	-
Total Vendor Services	406,611
Administrative Expenses	
Travel / Auto	9,389
Airfare	500
Meals	250
Lodging	500
Business Expense - Other	-
Dues & Subscriptions	4,000
Printing & Copying	15,000
Office Supplies	2,750
Medical Supplies	500
Student Uniform Expense	-
Administrative and Operations	-
In-house Food Service	600
Aftercare Supplies	500
Food Service - Paper & Smallwares	-
Bad Debts	-
Total Administrative Expenses	33,989
Instructional Expenses	
Textbooks	50,424
Consumable Instr Supplies & Equip Students	100,000
Consumable Instr. Supplies & Equip.-Teachers	14,500
Library & Reference Books	452
Other Publications	-
Testing Materials	31,700
Instructional Software	-
Contracted SPED - Instruction	25,000
Total Instructional Expense	222,076
Other Operating Expenses	
Telephone & Internet	59,190
Postage	1,000
Express Mail	-
Electricity	144,000
Cable / Satellite	-
Water & Sewer	16,097
Waste Disposal	51,764
Pest Control	5,000
Maintenance & Cleaning Supplies	9,900
Building Repairs & Maintenance	315,230
Common Area Maintenance (CAM)	-

Four Corners Charter School FY2015 BUDGET	Budget FY14	Forecast FY14
Equipment Repairs & Maintenance	3,900	3,015
Facilities Management	-	-
Information Technology	-	-
Software Licensing Fees	-	-
Reenrollment / Student Incentives	-	-
Personal Property Tax	-	-
Miscellaneous Expenses	500	168
Total Other Operating Expenses	555,142	627,308
Fixed Expenses		
Rent Expense	1,129,269	1,133,956
Development Fees	-	-
Office Equipment - Leasing Expense	17,604	16,563
Property & Liability Insurance	121,861	96,279
Depreciation	113,228	118,897
Amortization	-	-
Total Fixed Expense	1,381,962	1,365,695
Capital Expenditures		
Capital Expenditures (NonCap)	10,220	24,708
Capital Expenditures (Capitalized)	120,500	109,453
Total Capital Expenditures	130,720	134,161
Proceeds from Long Term Debt	-	-
Debt Repayments	-	-
Other Income / Expenses	-	-
Total Operating Expenses	7,435,126	7,310,556
Add back Depreciation and Amortization	113,228	118,897
Add Back Bond Accrued Interest	-	-
Operating Budget Surplus/(Deficit)	(430,872)	(75,096)
Total School Surplus/(Deficit)	(430,872)	(75,096)

Four Corners Charter School 2015 Budget	Budget FY15
Equipment Repairs & Maintenance	4,562
Facilities Management	-
Information Technology	-
Software Licensing Fees	-
Reenrollment / Student Incentives	-
Personal Property Tax	-
Miscellaneous Expenses	500
Total Other Operating Expenses	607,243
Fixed Expenses	
Rent Expense	1,130,756
Development Fees	-
Office Equipment - Leasing Expense	32,400
Property & Liability Insurance	79,720
Depreciation	121,976
Amortization	-
Total Fixed Expense	1,364,852
Capital Expenditures	
Capital Expenditures (NonCap)	-
Capital Expenditures (Capitalized)	210,178
Total Capital Expenditures	210,178
Proceeds from Long Term Debt	-
Debt Repayments	-
Other Income / Expenses	-
Total Operating Expenses	7,468,981
Add back Depreciation and Amortization	121,976
Add Back Bond Accrued Interest	-
Operating Budget Surplus/(Deficit)	(276,319)
Total School Surplus/(Deficit)	(276,319)

2014 Budget Amendment #1

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

June 30, 2014

	OF1 Function UFTE	General Fund			
		Budget Amounts			
		2013-2014	2013-2014 Amendment #1	Difference	
		1057.12	1058.5	1.38	%
REVENUES					
Federal Direct	3100			0	
Federal Through State & Local	3200			0	
State Sources	3300	6,326,597	6,339,811	13,214	0.21%
Local Sources	3400	900	900	0	0.00%
Total Revenues		6,327,497	6,340,711	13,214	0.21%
EXPENDITURES					
Current:					
Instruction	5000	4,620,806	4,729,313	108,507	2.35%
Pupil Personnel Services	6100			0	
Instructional Media Services	6200			0	
Instruction and Curriculum Development Services	6300			0	
Instructional Staff Training Services	6400			0	
Instruction Related Technology	6500			0	
Board	7100	8,550	8,550	0	0.00%
Administration Fees:				0	
District Holdback Fee	7201	29,924	29,947	23	0.08%
Charter Holder	7202			0	
Management Company	7203	755,601	757,186	1,586	0.21%
Other	7204			0	
School Administration	7300			0	
Facilities Acquisition and Construction	7400	1,133,956	1,133,956	0	0.00%
Fiscal Services	7500			0	
Food Services	7600			0	
Central Services	7700			0	
Pupil Transportation Services	7800			0	
Operation of Plant	7900			0	
Maintenance of Plant	8100			0	
Administrative Technology Services	8200			0	
Community Services	9100			0	
Debt Service: (Function 9200)				0	
Retirement of Principal	710			0	
Interest	720			0	
Dues, Fees and Issuance Costs	730			0	
Miscellaneous Expenditures	790			0	
Capital Outlay:				0	
Facilities Acquisition and Construction	7420			0	
Other Capital Outlay	9300			0	
Total Expenditures		6,548,836	6,658,953	110,116	2.64%
Excess (Deficiency) of Revenues Over (Under) Expenditures		(221,339)	(318,242)	(96,903)	2.85%
OTHER FINANCING SOURCES (USES)					
Loans Incurred	3720			0	
Proceeds from the Sale of Capital Assets	3730			0	
Loss Recoveries	3740			0	
Proceeds of Forward Supply Contract	3760			0	
Special Facilities Construction Advances	3770			0	
Transfers In	3600	363,689	460,589	96,900	26.64%
Transfers Out	9700			0	
Total Other Financing Sources (Uses)		363,689	460,589	96,900	26.64%
SPECIAL ITEMS					
				0	
EXTRAORDINARY ITEMS					
Net Change in Fund Balances		142,350	142,347	(3)	0.00%
Fund Balance - Beginning of Year	2800	1,528,585	1,528,585	0	0.00%
Adjustment to Fund Balance	2891			0	
Fund Balance - End of Year	2700	1,670,935	1,670,932	11 of 64 (3)	0.00%

2014 Budget Amendment #1

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

June 30, 2014

	OF3 Function UFTE	Capital Outlay			
		Budget Amounts			
		2013-2014	2013-2014 Amendment #1	Difference	
		1057.12	1058.5	1.38	%
REVENUES					
Federal Direct	3100			0	
Federal Through State & Local	3200			0	
State Sources	3300	363,689	460,589	96,900	26.64%
Local Sources	3400			0	
Total Revenues		363,689	460,589	96,900	26.64%
EXPENDITURES					
Current:					
Instruction	5000			0	
Pupil Personnel Services	6100			0	
Instructional Media Services	6200			0	
Instruction and Curriculum Development Services	6300			0	
Instructional Staff Training Services	6400			0	
Instruction Related Technology	6500			0	
Board	7100			0	
Administration Fees:				0	
District Holdback Fee	7201			0	
Charter Holder	7202			0	
Management Company	7203			0	
Other	7204			0	
School Administration	7300			0	
Facilities Acquisition and Construction	7410			0	
Fiscal Services	7500			0	
Food Services	7600			0	
Central Services	7700			0	
Pupil Transportation Services	7800			0	
Operation of Plant	7900			0	
Maintenance of Plant	8100			0	
Administrative Technology Services	8200			0	
Community Services	9100			0	
Debt Service: (Function 9200)				0	
Retirement of Principal	710			0	
Interest	720			0	
Dues, Fees and Issuance Costs	730			0	
Miscellaneous Expenditures	790			0	
Capital Outlay:				0	
Facilities Acquisition and Construction	7420			0	
Other Capital Outlay	9300			0	
Total Expenditures		0	0	0	
Excess (Deficiency) of Revenues Over (Under) Expenditures		363,689	460,589	96,900	26.64%
OTHER FINANCING SOURCES (USES)					
Loans Incurred	3720			0	
Proceeds from the Sale of Capital Assets	3730			0	
Loss Recoveries	3740			0	
Proceeds of Forward Supply Contract	3760			0	
Special Facilities Construction Advances	3770			0	
Transfers In	3600			0	
Transfers Out	9700	(363,689)	(460,589)	96,900	-26.64%
Total Other Financing Sources (Uses)		(363,689)	(460,589)	96,900	-26.64%
SPECIAL ITEMS					
EXTRAORDINARY ITEMS					
Net Change in Fund Balances		0	0	0	
Fund Balance - Beginning of Year	2800	0	0	0	
Adjustment to Fund Balance	2891				
Fund Balance - End of Year	2700	0	0	12 of 64	0

2014 Budget Amendment #2

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

June 30, 2014

	OF1 Function UFTE	General Fund			
		Budget Amounts			
		2013-2014 Amendment #1	2013-2014 Amendment #2	Difference	
		1058.5	1063.83	5.33	%
REVENUES					
Federal Direct	3100			0	
Federal Through State & Local	3200			0	
State Sources	3300	6,339,811	6,367,205	27,394	0.43%
Local Sources	3400	900	900	0	0.00%
Total Revenues		6,340,711	6,368,105	27,394	0.43%
EXPENDITURES					
Current:					
Instruction	5000	4,729,313	4,753,438	24,125	0.51%
Pupil Personnel Services	6100			0	
Instructional Media Services	6200			0	
Instruction and Curriculum Development Services	6300			0	
Instructional Staff Training Services	6400			0	
Instruction Related Technology	6500			0	
Board	7100	8,550	8,550	0	0.00%
Administration Fees:				0	
District Holdback Fee	7201	29,947	29,926	(21)	-0.07%
Charter Holder	7202			0	
Management Company	7203	757,186	760,474	3,287	0.43%
Other	7204			0	
School Administration	7300			0	
Facilities Acquisition and Construction	7400	1,133,956	1,133,956	0	0.00%
Fiscal Services	7500			0	
Food Services	7600			0	
Central Services	7700			0	
Pupil Transportation Services	7800			0	
Operation of Plant	7900			0	
Maintenance of Plant	8100			0	
Administrative Technology Services	8200			0	
Community Services	9100			0	
Debt Service: (Function 9200)				0	
Retirement of Principal	710			0	
Interest	720			0	
Dues, Fees and Issuance Costs	730			0	
Miscellaneous Expenditures	790			0	
Capital Outlay:				0	
Facilities Acquisition and Construction	7420			0	
Other Capital Outlay	9300			0	
Total Expenditures		6,658,953	6,686,344	27,391	0.87%
Excess (Deficiency) of Revenues Over (Under) Expenditures		(318,242)	(318,239)	3	1.31%
OTHER FINANCING SOURCES (USES)					
Loans Incurred	3720			0	
Proceeds from the Sale of Capital Assets	3730			0	
Loss Recoveries	3740			0	
Proceeds of Forward Supply Contract	3760			0	
Special Facilities Construction Advances	3770			0	
Transfers In	3600	460,589	460,589	0	0.00%
Transfers Out	9700			0	
Total Other Financing Sources (Uses)		460,589	460,589	0	0.00%
SPECIAL ITEMS					
				0	
EXTRAORDINARY ITEMS					
Net Change in Fund Balances		142,347	142,350	3	0.00%
Fund Balance - Beginning of Year	2800	1,528,585	1,528,585	0	0.00%
Adjustment to Fund Balance	2891			0	
Fund Balance - End of Year	2700	1,670,932	1,670,935	13 of 64	0.00%

2014 Budget Amendment #2

OSCEOLA COUNTY COMPONENT UNIT
Four Corners Charter School, Inc.

June 30, 2014

	OF3 Function UFTE	Capital Outlay			
		Budget Amounts			
		2013-2014 Amendment #1	2013-2014 Amendment #2	Difference	
		1058.5	1063.83	5.33	%
REVENUES					
Federal Direct	3100			0	
Federal Through State & Local	3200			0	
State Sources	3300	460,589	460,589	0	0.00%
Local Sources	3400			0	
Total Revenues		460,589	460,589	0	0.00%
EXPENDITURES					
Current:					
Instruction	5000			0	
Pupil Personnel Services	6100			0	
Instructional Media Services	6200			0	
Instruction and Curriculum Development Services	6300			0	
Instructional Staff Training Services	6400			0	
Instruction Related Technology	6500			0	
Board	7100			0	
Administration Fees:				0	
District Holdback Fee	7201			0	
Charter Holder	7202			0	
Management Company	7203			0	
Other	7204			0	
School Administration	7300			0	
Facilities Acquisition and Construction	7410			0	
Fiscal Services	7500			0	
Food Services	7600			0	
Central Services	7700			0	
Pupil Transportation Services	7800			0	
Operation of Plant	7900			0	
Maintenance of Plant	8100			0	
Administrative Technology Services	8200			0	
Community Services	9100			0	
Debt Service: (Function 9200)				0	
Retirement of Principal	710			0	
Interest	720			0	
Dues, Fees and Issuance Costs	730			0	
Miscellaneous Expenditures	790			0	
Capital Outlay:				0	
Facilities Acquisition and Construction	7420			0	
Other Capital Outlay	9300			0	
Total Expenditures		0	0	0	
Excess (Deficiency) of Revenues Over (Under) Expenditures		460,589	460,589	0	0.00%
OTHER FINANCING SOURCES (USES)					
Loans Incurred	3720			0	
Proceeds from the Sale of Capital Assets	3730			0	
Loss Recoveries	3740			0	
Proceeds of Forward Supply Contract	3760			0	
Special Facilities Construction Advances	3770			0	
Transfers In	3600			0	
Transfers Out	9700	(460,589)	(460,589)	0	0.00%
Total Other Financing Sources (Uses)		(460,589)	(460,589)	0	0.00%
SPECIAL ITEMS					
EXTRAORDINARY ITEMS					
Net Change in Fund Balances		0	0	0	
Fund Balance - Beginning of Year	2800	0	0	0	
Adjustment to Fund Balance	2891				
Fund Balance - End of Year	2700	0	0	14 of 64	0

2014-2015 Preliminary Budget

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

June 30, 2015

	OF1 Function UFTE	General Fund			
		Budget Amounts			
		2013-2014 Amendment #2	2014-2015 Preliminary	Difference	
		1063.83	1050.25	-13.58	%
REVENUES					
Federal Direct	3100			0	
Federal Through State & Local	3200			0	
State Sources	3300	6,367,205	6,453,812	86,607	1.36%
Local Sources	3400	900	900	0	0.00%
Total Revenues		6,368,105	6,454,712	86,607	1.36%
EXPENDITURES					
Current:					
Instruction	5000	4,753,438	4,832,149	78,711	1.66%
Pupil Personnel Services	6100			0	
Instructional Media Services	6200			0	
Instruction and Curriculum Development Services	6300			0	
Instructional Staff Training Services	6400			0	
Instruction Related Technology	6500			0	
Board	7100	8,550	8,550	0	0.00%
Administration Fees:				0	
District Holdback Fee	7201	29,926	30,725	799	2.67%
Charter Holder	7202			0	
Management Company	7203	760,474	770,770	10,297	1.35%
Other	7204			0	
School Administration	7300			0	
Facilities Acquisition and Construction	7400	1,133,956	1,130,756	(3,200)	-0.28%
Fiscal Services	7500			0	
Food Services	7600			0	
Central Services	7700			0	
Pupil Transportation Services	7800			0	
Operation of Plant	7900			0	
Maintenance of Plant	8100			0	
Administrative Technology Services	8200			0	
Community Services	9100			0	
Debt Service: (Function 9200)				0	
Retirement of Principal	710			0	
Interest	720			0	
Dues, Fees and Issuance Costs	730			0	
Miscellaneous Expenditures	790			0	
Capital Outlay:				0	
Facilities Acquisition and Construction	7420			0	
Other Capital Outlay	9300			0	
Total Expenditures		6,686,344	6,772,951	86,607	5.40%
Excess (Deficiency) of Revenues Over (Under) Expenditures		(318,239)	(318,239)	0	6.76%
OTHER FINANCING SOURCES (USES)					
Loans Incurred	3720			0	
Proceeds from the Sale of Capital Assets	3730			0	
Loss Recoveries	3740			0	
Proceeds of Forward Supply Contract	3760			0	
Special Facilities Construction Advances	3770			0	
Transfers In	3600	460,589	460,589	0	0.00%
Transfers Out	9700			0	
Total Other Financing Sources (Uses)		460,589	460,589	0	0.00%
SPECIAL ITEMS					
				0	
EXTRAORDINARY ITEMS					
Net Change in Fund Balances		142,350	142,350	0	0.00%
Fund Balance - Beginning of Year	2800	1,528,585	1,670,935	142,350	9.31%
Adjustment to Fund Balance	2891			0	
Fund Balance - End of Year	2700	1,670,935	1,813,285	142,350	8.52%

2014-2015 Preliminary Budget

OSCEOLA COUNTY COMPONENT UNIT
Four Corners Charter School, Inc.

June 30, 2015

	Capital Outlay				
	OF3	Budget Amounts			
	Function	2013-2014 Amendment #2	2014-2015 Preliminary	Difference	
	UFTE	1063.83	1050.25	-13.58	%
REVENUES					
Federal Direct	3100			0	
Federal Through State & Local	3200			0	
State Sources	3300	460,589	460,589	0	0.00%
Local Sources	3400			0	
Total Revenues		460,589	460,589	0	0.00%
EXPENDITURES					
Current:					
Instruction	5000			0	
Pupil Personnel Services	6100			0	
Instructional Media Services	6200			0	
Instruction and Curriculum Development Services	6300			0	
Instructional Staff Training Services	6400			0	
Instruction Related Technology	6500			0	
Board	7100			0	
Administration Fees:				0	
District Holdback Fee	7201			0	
Charter Holder	7202			0	
Management Company	7203			0	
Other	7204			0	
School Administration	7300			0	
Facilities Acquisition and Construction	7410			0	
Fiscal Services	7500			0	
Food Services	7600			0	
Central Services	7700			0	
Pupil Transportation Services	7800			0	
Operation of Plant	7900			0	
Maintenance of Plant	8100			0	
Administrative Technology Services	8200			0	
Community Services	9100			0	
Debt Service: (Function 9200)				0	
Retirement of Principal	710			0	
Interest	720			0	
Dues, Fees and Issuance Costs	730			0	
Miscellaneous Expenditures	790			0	
Capital Outlay:				0	
Facilities Acquisition and Construction	7420			0	
Other Capital Outlay	9300			0	
Total Expenditures		0	0	0	
Excess (Deficiency) of Revenues Over (Under) Expenditures		460,589	460,589	0	0.00%
OTHER FINANCING SOURCES (USES)					
Loans Incurred	3720			0	
Proceeds from the Sale of Capital Assets	3730			0	
Loss Recoveries	3740			0	
Proceeds of Forward Supply Contract	3760			0	
Special Facilities Construction Advances	3770			0	
Transfers In	3600			0	
Transfers Out	9700	(460,589)	(460,589)	0	0.00%
Total Other Financing Sources (Uses)		(460,589)	(460,589)	0	0.00%
SPECIAL ITEMS					
EXTRAORDINARY ITEMS					
Net Change in Fund Balances		0	0	0	
Fund Balance - Beginning of Year	2800	0	0	0	
Adjustment to Fund Balance	2891				
Fund Balance - End of Year	2700	0	0	16 of 64	0

March 4, 2014

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

We are pleased to confirm our understanding of the services we are to provide Four Corners Charter School, Inc. (the "Charterholder") for the year ended June 30, 2014. 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's operations (the "School") as of and for the year ended June 30, 2014. 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 generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Schedules of Revenue, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund and All Major Special Revenue Funds.

We have also been engaged to report on supplementary information other than RSI that accompanies the School's financial statements as applicable. We will subject the supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole.

- 1) Schedule of expenditures of federal awards, if applicable.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic 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. The objective also includes reporting 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 in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

The reports on internal control and compliance will each include a paragraph that states that the purpose of the report is solely to describe (1) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (2) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance, and (3) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance and OMB Circular A-133 in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose.

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; the Single Audit Act Amendments of 1996; and the provisions of OMB Circular A-133, and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions and to render the required reports. 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 on the financial statements 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 to issue a report as a result of this engagement.

Management Responsibilities

Management is responsible for the basic financial statements, schedule of expenditures of federal awards, and all accompanying information as well as all representations contained therein. Management is also responsible for identifying government award programs and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal awards in accordance with the requirements of OMB Circular A-133. As part of the audit, we will assist with preparation of your financial statements, schedule of expenditures of federal awards, and related notes.

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

In addition to drafting the financial statements, upon request, we will compile your Program Cost Reports in the format prescribed by the local school district. Further, we will prepare the annual required tax forms and calculate the current year depreciation expense on your capital assets. You will be required to review and approve the results of the services prior to their issuance and have a responsibility to be in a position of fact and appearance to make an informed judgment on the results. Further, you are required to designate a qualified management-level individual to be responsible and accountable for overseeing our services.

Management is responsible for establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements 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 ensuring that management is reliable and financial information is reliable and properly recorded. 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 also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and 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 entity complies with applicable laws, regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy any fraud, violations or contracts or grant agreements, or abuse that we may report.

Additionally, as required by OMB Circular A-133, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan.

The summary schedule of prior audit findings should be available for our review no later than July 15, 2014.

If a single audit is required, you will be responsible for preparation of the schedule of expenditures of federal awards in conformity with OMB Circular A-133. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with OMB Circular A-133; (2) that you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with OMB Circular A-133; (3) that 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 schedule of expenditures of federal awards.

You are also responsible for the preparation of the other 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 OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with 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) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that 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 for us 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 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.

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 rather than absolute 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 entity or to acts by management or employees acting on behalf of the entity. 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 or noncompliance 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 or any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, 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 the financial statements and related matters.

Audit Procedures—Internal Controls

Our audit will include obtaining an understanding of the entity 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*.

As required by OMB Circular A-133, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to OMB Circular A-133.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. 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*, and OMB Circular A-133.

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 provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures 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*.

OMB Circular A-133 requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Circular A-133 Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Four Corners Charter School major programs. The purpose of these procedures will be to express an opinion on Four Corners Charter School's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to OMB Circular A-133.

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

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

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

The audit documentation for this engagement is the property of Berman, Hopkins, Wright & LaHam, CPAs and Associates, LLP and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to School's sponsor 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 Berman, Hopkins, Wright & LaHam, CPAs and Associates, LLP 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 or for any additional period requested by the federal, state and local agencies. If we are aware that a federal awarding agency, pass-through entity, 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.

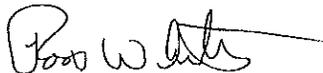
We expect to begin our audit on approximately May 19, 2014 and to issue our reports no later than September 20, 2014. Ross A. Whitley, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We estimate our fee for this service will be as listed in Attachment A. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. 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(s). 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 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.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2012 peer review report accompanies this letter.

With the mutual consent from Berman, Hopkins, Wright and Laham, CPAs & Associates, LLP, the Charterholder has the option of renewing this agreement for years after June 30, 2014, at the terms stated above.

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

Respectfully,



Ross A. Whitley, CPA
Partner
Berman, Hopkins, Wright & LaHam CPA's and Associates, LLP

RESPONSE:

This letter correctly sets forth the understanding of Four Corners Charter School, Inc. for the year ended June 30, 2014.

Signature: _____

Title: _____

Date: _____

Attachment A

Auditing	Compiled (Unaudited) Program Cost Report
\$9,000	\$500

(If the school requires a single audit the additional fee will be \$2,500)



System Review Report

October 25, 2012

To the Shareholders of

Berman Hopkins Wright & LaHam CPAs and Associates, LLP
and the National Peer Review Committee of the
American Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Berman Hopkins Wright & LaHam CPAs and Associates, LLP (the firm) in effect for the year ended June 30, 2012. 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. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. 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. 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. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/PRSummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Berman Hopkins Wright & LaHam CPAs and Associates, LLP in effect for the year ended June 30, 2012, 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*. Berman Hopkins Wright & LaHam CPAs and Associates, LLP has received a peer review rating of *pass*.

RW Group, LLC

March 4, 2014

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

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, 2014. 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, 2014. 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 generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Schedules of Revenue, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund and All Major Special Revenue Funds.

We have also been engaged to report on supplementary information other than RSI that accompanies the School's financial statements as applicable. We will subject the supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole.

- 1) Schedule of expenditures of federal awards, if applicable.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic 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. The objective also includes reporting 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 in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

The reports on internal control and compliance will each include a paragraph that states that the purpose of the report is solely to describe (1) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (2) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance, and (3) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance and OMB Circular A-133 in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose.

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; the Single Audit Act Amendments of 1996; and the provisions of OMB Circular A-133, and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions and to render the required reports. 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 on the financial statements 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 to issue a report as a result of this engagement.

Management Responsibilities

Management is responsible for the basic financial statements, schedule of expenditures of federal awards, and all accompanying information as well as all representations contained therein. Management is also responsible for identifying government award programs and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal awards in accordance with the requirements of OMB Circular A-133. As part of the audit, we will assist with preparation of your financial statements, schedule of expenditures of federal awards, and related notes.

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

We will draft the financial statements, upon request. You will be required to review and approve the results of the services prior to their issuance and have a responsibility to be in a position of fact and appearance to make an informed judgment on the results. Further, you are required to designate a qualified management-level individual to be responsible and accountable for overseeing our services.

Management is responsible for establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements 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 ensuring that management is reliable and financial information is reliable and properly recorded. 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 also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and 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 entity complies with applicable laws, regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy any fraud, violations or contracts or grant agreements, or abuse that we may report. Additionally, as required by OMB Circular A-133, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan.

The summary schedule of prior audit findings should be available for our review no later than July 15, 2014.

If a single audit is required, you will be responsible for preparation of the schedule of expenditures of federal awards in conformity with OMB Circular A-133. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with OMB Circular A-133; (2) that you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with OMB Circular A-133; (3) that 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 schedule of expenditures of federal awards.

You are also responsible for the preparation of the other 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 OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with 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) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that 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 for us 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 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.

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 rather than absolute 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 entity or to acts by management or employees acting on behalf of the entity. 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 or noncompliance 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 or any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, 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 the financial statements and related matters.

Audit Procedures—Internal Controls

on internal control or to identify significant deficiencies or material weaknesses. 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 provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures 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*.

OMB Circular A-133 requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Circular A-133 Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Four Corners Charter School's major programs. The purpose of these procedures will be to express an opinion on Four Corners Charter School's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to OMB Circular A-133.

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

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

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

The audit documentation for this engagement is the property of Berman, Hopkins, Wright & LaHam, CPAs and Associates, LLP and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to School's sponsor 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 Berman, Hopkins, Wright & LaHam, CPAs and Associates, LLP 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 or for any additional period requested by the federal, state and local agencies. If we are aware that a federal awarding agency, pass-through entity, 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 on approximately May 19, 2014 and to issue our reports no later than October 20, 2014. Ross A. Whitley, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We estimate our fee for this service will be as listed in Attachment A. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. 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(s). 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.

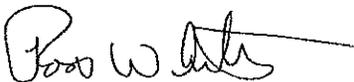
The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2012 peer review report accompanies this letter.

With the mutual consent from Berman, Hopkins, Wright and Laham, CPAs & Associates, LLP, the Corporation has the option of renewing this agreement for years after June 30, 2014, at the terms stated above.

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

Respectfully,



Ross A. Whitley, CPA
Partner
Berman, Hopkins, Wright & LaHam CPA's and Associates, LLP

RESPONSE:

This letter correctly sets forth the understanding of Four Corners Charter School, Inc. for the year ended June 30, 2014.

Signature: _____

Title: _____

Date: _____

Attachment A

Auditing
\$9,000

(If the school requires a single audit the additional fee will be \$2,500)



System Review Report

October 25, 2012

To the Shareholders of
Berman Hopkins Wright & LaHam CPAs and Associates, LLP
and the National Peer Review Committee of the
American Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Berman Hopkins Wright & LaHam CPAs and Associates, LLP (the firm) in effect for the year ended June 30, 2012. 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. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. 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. 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. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/PRSummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Berman Hopkins Wright & LaHam CPAs and Associates, LLP in effect for the year ended June 30, 2012, 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*. Berman Hopkins Wright & LaHam CPAs and Associates, LLP has received a peer review rating of *pass*.

RW Group, LLC



BROWN, GARGANESE, WEISS & D'AGRESTA, P.A.

Attorneys at Law

111 N. Orange Ave., Suite 2000
P.O. Box 2873
Orlando, Florida 32802-2873
Phone (407) 425-9566
Fax (407) 425-9596

Usher L. Brown
Board Certified Civil Trial Law
Board Certified Education Law

ulbrown@orlandolaw.net

April 2, 2014

Melissa Schrader
Governing Board Liaison
Charter Schools USA
6245 N. Federal Highway, #5
Ft. Lauderdale, FL 33308

via email only

Re: Four Corners Charter School

Dear Melissa:

Enclosed please find the transportation agreement the Lake County School Board proposed for acceptance and signature by the Four Corners Charter School, Inc. If Four Corners approves of the agreement, Lake will place it on their June 9 agenda for approval and signature.

As you know, this agreement is entered each year and provides for funding as a result of the fact that the Lake County School District provides bus transportation for the Lake County students attending Four Corners Charter School. I have reviewed this agreement, find it to be substantially in accord with prior agreements and approve this as to legal form and sufficiency.

If you find this to be in order, then I request that you place this on the next available agenda for review and approval by Four Corners. Four Corners will sign two originals (which are enclosed) and forward the originals (while retaining a copy for our records) to Steve Johnson, the attorney for the Lake County School Board at 1000 W. Main Street,

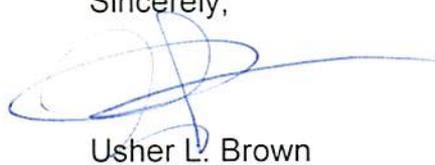
Ft. Lauderdale (954) 670-1979 • Kissimmee (321) 402-0144 • Cocoa (866) 425-9566
Website: www.orlandolaw.net • Email: firm@orlandolaw.net

April 2, 2014
Page 2

P.O. Box 491357, Leesburg, FL 34749, stevej@mclinburnsed.com. Lake will then approve it and send to us a fully executed copy.

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in blue ink, consisting of several overlapping loops and a long horizontal stroke extending to the right.

Usher L. Brown

ULB:tla

Enclosures

cc: Steve Johnson, Esq.

G:\docs\OCSB\Charter Schools\4 Corners\Agreements\Transportation Agreements\Correspondence\ltr.melissa.schrader.FCCS.with.2014.transportation.agreements.wpd

TRANSPORTATION AGREEMENT BETWEEN THE SCHOOL BOARD OF LAKE COUNTY, FLORIDA AND FOUR CORNERS CHARTER SCHOOL, INC. FOR LAKE STUDENTS ATTENDING THE FOUR CORNERS CHARTER SCHOOL

This Agreement is made and entered into by and between the School Board of Lake County, Florida (hereinafter referred to as "Lake School Board") and Four Corners Charter School, Inc. (hereinafter referred to as "Four Corners").

WHEREAS, Lake School Board owns and operates a fleet of vehicles for the transportation of students; and

WHEREAS, Four Corners has been granted a charter by the School Board of Osceola County, Florida (hereinafter referred to as the "Osceola School Board") to operate a charter school in Osceola County, Florida; and

WHEREAS, Lake School Board has entered into an Interlocal Agreement on February 15, 2011 with the Osceola School Board whereby the parties agreed that a certain number of Lake County students (hereinafter referred to as the "Lake Students") would attend the Four Corners Charter School (hereinafter referred to as the "Charter School"); and

WHEREAS, Four Corners is desirous of obtaining transportation services from Lake School Board for the Lake Students.

NOW, THEREFORE, in consideration of the mutual covenants and promises herein exchanged and other good and valuable consideration, the adequacy of which is acknowledged, the parties agree to this Transportation Agreement in accordance with the following terms:

1. **Recitals.** The Recitals in the "Whereas" clauses are incorporated and have become a part of this Agreement.
2. **Services.** Lake School Board shall provide bus transportation service for all Lake Students from the Lake Students' homes or designated pick-up locations that are determined by Lake School Board to and from the Charter School.
3. **Operating Equipment and Drivers.** Lake School Board shall be responsible for providing, operating and maintaining the equipment used to transport the Lake Students in compliance with all applicable laws, rules, regulations policies and procedures.
4. **Insurance.** Lake School Board agrees to maintain the following insurance coverage:

Comprehensive General Liability Coverage with bodily injury limits of not less than \$1,000,000 per occurrence with combined single limit for bodily injury and property damage. Four Corners Charter School, Inc. and Charter Schools USA, Inc. shall be named as an additional insured under the General Liability policy.

5. **Student Rules and Regulations.** Four Corners agrees to take all necessary action to ensure that students provided with school bus transportation adhere to the Lake School Board Student Code of Conduct while riding the bus.

6. **Collection of Student Ridership Data.** Lake School Board agrees to coordinate the collection of the required student ridership data for transportation eligible students during each applicable FTE survey period.

7. **Driver Rules and Regulations.** The driver rules and regulations of Lake School Board will be observed by Lake School Board bus drivers. Drivers of Lake School Board buses shall at all times be considered employees or agents of Lake School Board.

8. **Funding.** Lake School Board and Osceola School Board have agreed that the Department of Education shall transfer all FTE earned for transporting the Lake Students to the Lake School Board. Four Corners shall pay the Lake School Board the sum of Fifty Thousand and 00/100 (\$50,000.00) Dollars in equal installments of Twelve Thousand Five-Hundred 00/100 (\$12,500.00) Dollars on the first day of September, November, January and March of the term of this agreement. In addition to the payment of \$50,000.00, Four Corners shall pay the Lake School Board at the rate of fifty cents (\$0.50) per verified transported student for the second and third FTE survey periods for an annual total of \$1.00 per FTE to be paid by Four Corners by the end of the 2014-2015 school year.

9. **Term.** The term of this Agreement shall be for the 2014-2015 school year as dictated by the Osceola School Board's student calendar.

10. **Indemnity.** Each party hereby agrees, to the extent permitted by law, to indemnify and hold the other party harmless for, from and against any and all claims, liens, causes of action, damages, liabilities or obligations which arise out of or are in any way related to the acts or omissions of the indemnifying party or its public officials, officers, directors, employees, agents, guests and invitees in connection with this Agreement, including but not limited to costs, expenses and reasonable attorney's fees incurred in connection with defending against any such matters. Notwithstanding anything herein to the contrary, nothing in this Agreement is intended to serve as a waiver of sovereign immunity by any agency to which sovereign immunity may be applicable.

11. **Entire Agreement.** This Agreement constitutes the entire agreement between the parties hereto with respect to the matters covered hereby. All prior negotiations, representations, and agreements with respect thereto not incorporated into this Agreement are hereby canceled. This Agreement can be modified or amended only by a written agreement duly executed by the parties hereto.

12. **Further Assurances.** The parties hereby agree from time to time to execute and deliver such further and other assurances, assignments and documents and do all matters and things, which may be convenient or necessary to more effectively and completely carry out the intentions of this Agreement.

13. **Interpretations.** This Agreement shall not be construed more strictly against one party than against the other merely because it may have been prepared by counsel for one of the parties, it being recognized that both parties have been represented by counsel in connection with the negotiation of the terms hereof and have contributed substantially and materially to its preparation.

14. **Time of the Essence.** Time of performance by either party of each and every provision or covenant herein contained is of the essence of this Agreement.

15. **Binding Effect.** All of the terms and provisions of this Agreement, whether so expressed or not, shall be binding upon, inure to the benefit of, and be enforceable by the parties and their respective legal representatives, successors, and permitted assigns.

16. **Notices.** All notices and other communications required or permitted under this Agreement shall be in writing and given by hand delivery; certified mail, return receipt requested; overnight courier, or facsimile to:

If to Four Corners:

Four Corners Charter School, Inc.
817 Bill Beck Boulevard
Kissimmee, FL 34744
Attn: President

And with a copy to:

The School District of Osceola
County, Florida
817 Bill Beck Boulevard
Kissimmee, FL 34744
Attn: Superintendent

If to the Lake School Board:

Superintendent Susan Moxley
201 W. Burleigh Blvd.
Tavares, FL 32778

And with a copy to:

Stephen W. Johnson, Esquire
Mclin Burnsed
Post Office Box 491357
Leesburg, FL 34749-1357

Each such notice shall be deemed delivered:

- a. on the date delivered if by personal delivery or overnight courier,
- b. on the date upon which the return receipt is signed or delivery is refused or the notice is designated by the postal authorities as not deliverable, as the case may be, if mailed; or

c. on the date of transmission with confirmed answer back if by fax.

17. **Headings.** The headings contained in this Agreement are for convenience of reference only, and shall not limit or otherwise affect in any way the meaning or interpretation of this Agreement.

18. **Severability.** If any part of this Agreement or any other agreement entered into pursuant hereto is contrary to, prohibited by or deemed invalid under applicable law or regulation, such provision shall be inapplicable and deemed omitted to the extent so contrary, prohibited or invalid, but the remainder hereof shall not be invalidated thereby and shall be given full force and effect so far as possible.

19. **Survival.** All covenants, agreements, representations, and warranties made herein or otherwise made in writing by any party pursuant hereto shall survive the execution and delivery of this Agreement and the consummation of the transactions contemplated hereby.

20. **Waivers.** The failure or delay of any party at any time to enforce this Agreement shall not affect such party's right to enforce this Agreement at any other time. Any waiver by any party of any breach of any provision of this Agreement should not be construed as a waiver of any continuing or succeeding breach of such provision, a waiver of the provision itself, or a waiver of any right, power, or remedy under this Agreement. No notice to or demand on any party in any case shall entitle such party to any other or further notice or demand in any other circumstance.

21. **Third Parties.** Nothing in this Agreement, whether express or implied, is intended to confer any rights or remedies on any person other than the parties hereto and their respective legal representatives, successors, and permitted assigns, nor is anything in this Agreement intended to relieve or discharge the obligation or liability of any third person to any party to this Agreement, nor shall any provision give any third person any right to subrogation or action over or against any party to this Agreement.

22. **Counterparts.** This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, and all of which together shall constitute one and the same instrument.

23. **Governing Law.** This Agreement and all transactions contemplated by this Agreement shall be governed by, construed, and enforced in accordance with the internal laws of the State of Florida, without regard to principles of conflicts of laws.

24. **Force Majeure.** Notwithstanding anything herein to the contrary, Lake School Board shall not be deemed in violation of this Agreement if it is prevented from performing any of its obligations hereunder due to any unavoidable casualties or the action or promulgation of any statute, rule, regulation or order by any federal, state or local governmental or judicial agency or official (including the revocation or refusal to grant licenses or permits, where such revocation or refusal is not directly caused by the Lake School Board or any other event

constituting Force Majeure or any other event of Force Majeure under the Charter or other contracts related to the operation of the Charter School.

IN WITNESS WHEREOF, the Lake School Board and Four Corners have caused this Agreement to be duly executed through their authorized representation on the respective dates set forth below.

FOUR CORNERS CHARTER SCHOOL, INC.

BY: _____
Tim Weisheyer, Chair

ATTEST:

BY: _____
Printed Name: _____

Date: _____

**THE SCHOOL BOARD OF LAKE COUNTY,
FLORIDA**

BY: _____
Debbie Stivender, Chair

ATTEST

BY: _____
Susan Moxley, Superintendent

Date: _____

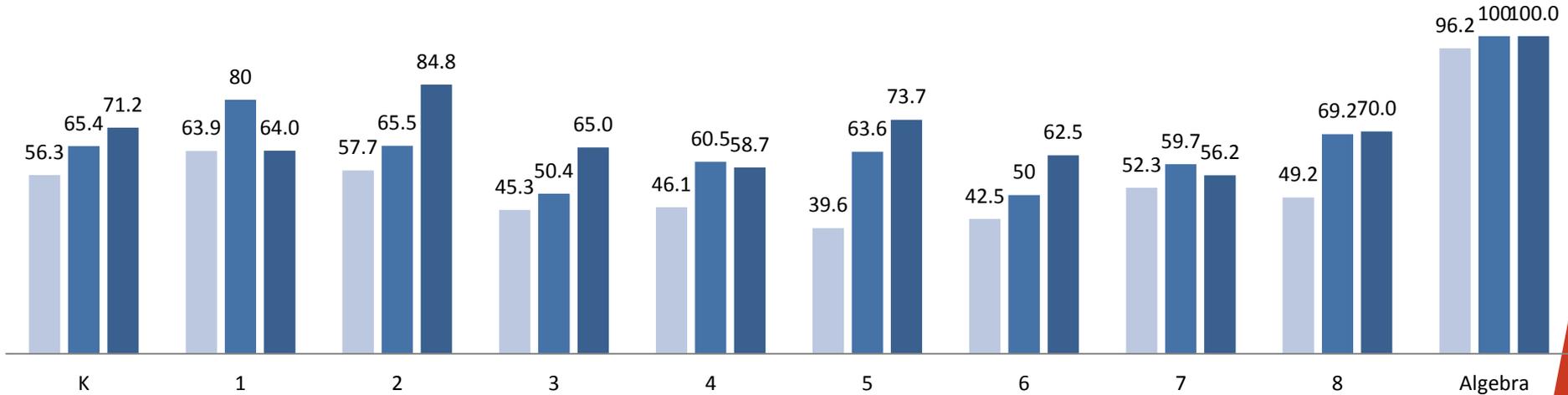


Benchmark 3

Four Corners Charter School

Four Corners Charter School B1, B2, and B3 Math Scores

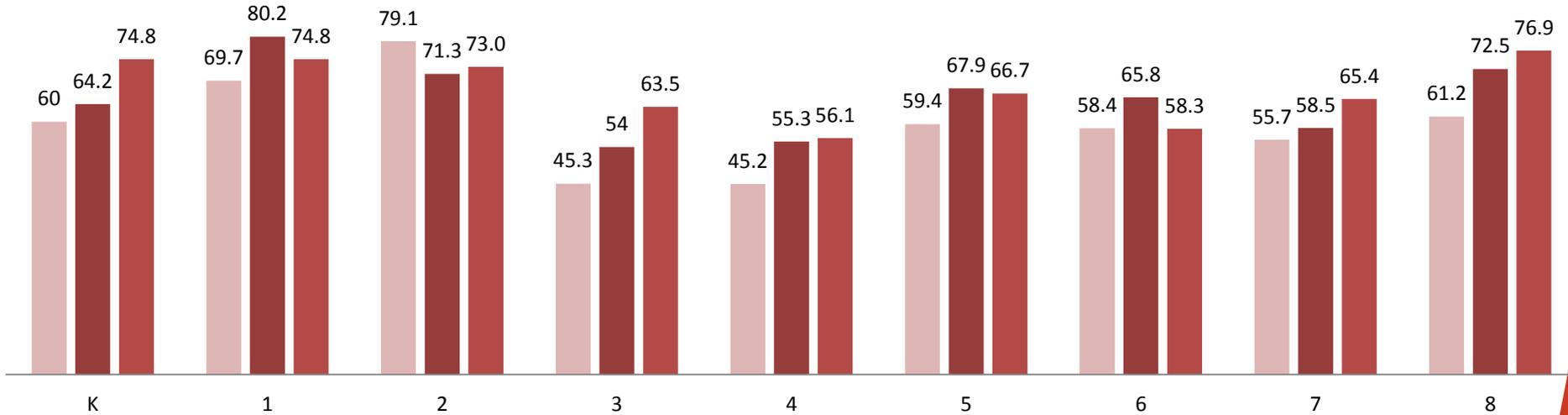
■ B1 Math Proficiency ■ B2 Math Proficiency ■ B3 Math Proficiency



B3 Math Proficiency										
Grade	K	1	2	3	4	5	6	7	8	Algebra
CSUSA Average	73.7	58.6	64.3	50.3	50.5	40.0	47.0	51.8	46.0	79.5
FCCS	71.2	64.0	84.8	65.0	58.7	73.7	62.5	56.2	70.0	100.0

Four Corners Charter School B1, B2, and B3 Reading Scores

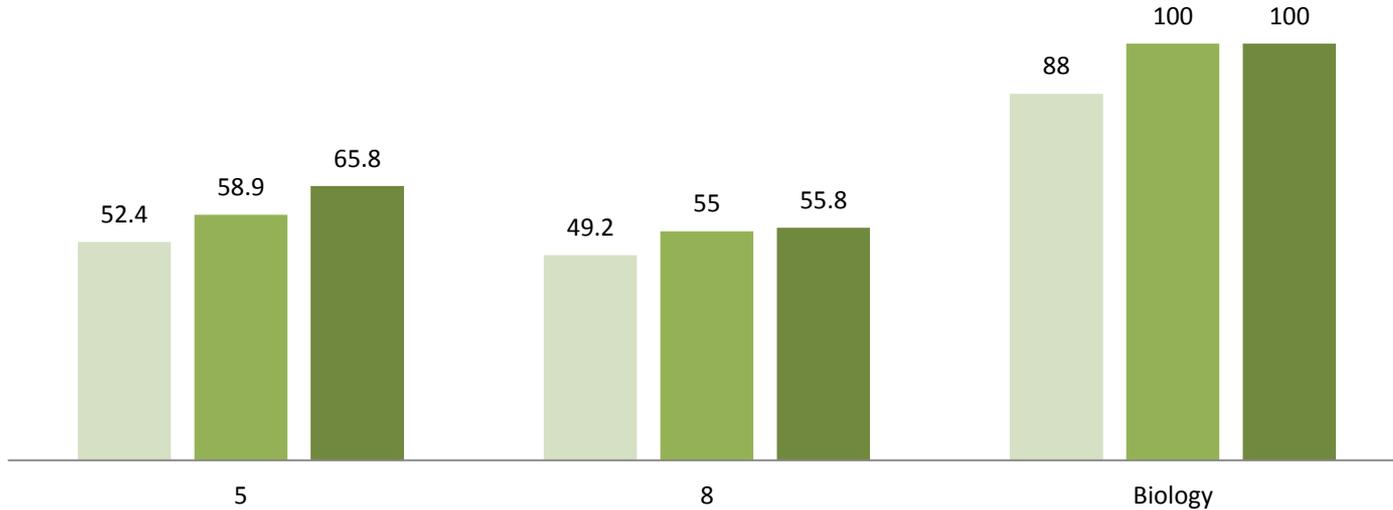
■ B1 Reading Proficiency ■ B2 Reading Proficiency ■ B3 Reading Proficiency



B3 Reading Proficiency									
Grade	K	1	2	3	4	5	6	7	8
CSUSA Average	80.0	75.2	68.9	57.8	53.6	64.8	56.2	63.8	60.6
FCCS	74.8	74.8	73.0	63.5	56.1	66.7	58.3	65.4	76.9

Four Corners Charter School B1, B2, and B3 Science Scores

■ B1 Science Proficiency ■ B2 Science Proficiency ■ B3 Science Proficiency



B3 Science Proficiency			
Grade	5	8	Biology
CSUSA Average	45.2	46.2	76.7
FCCS	65.8	55.8	100

Averages of B1, B2, and B3 – End of Year Expected Proficiency

End of Year Expected Proficiency Estimate - Math										
Grade	K	1	2	3	4	5	6	7	8	Algebra
CSUSA Average	71.7	66.2	63.4	47.6	50.2	37.4	43.6	51.8	48.6	75.0
FCCS	64.3	69.3	69.3	53.6	55.1	59.0	51.7	56.1	62.8	98.7

End of Year Expected Proficiency Estimate - Reading									
Grade	K	1	2	3	4	5	6	7	8
CSUSA Average	76.8	74.4	69.8	53.8	51.9	59.2	53.6	57.7	59.4
FCCS	66.3	74.9	74.5	54.3	52.2	64.7	60.8	59.9	70.2

End of Year Expected Proficiency Estimate - Science			
Grade	5	8	Biology
CSUSA Average	41.6	49.3	68.5
FCCS	59.0	53.3	96.0



May 23, 2014

Dear Four Corners Charter School, Inc. Board Member,

Today, the Florida Department of Education released the 2013-2014 Florida Comprehensive Assessment Test (FCAT 2.0) raw data results for third grade in the subjects of reading and mathematics as well as writing for the fourth, eighth and tenth grades. The FCAT 2.0 is scored in achievement levels from a low of Level 1 to a high of Level 5 in the subject areas of reading and mathematics. Students achieving a Level 3 or higher are considered proficient. Writing is scored from a low of Level 1 to a high of Level 6 and students achieve proficiency with scores of 3.5 and higher. As you may remember, in addition to the increased administration time, the scoring criterion for the writing assessment was expanded last year to include rigorous standards for grammar and the quality of details presented in student essays.

The scores released today are raw scores, meaning the school receives results for all students tested in their building. When the state calculates the school grade in August, there are conditions under which students are included in or excluded from the school grade calculations. Therefore, the percent “proficient” presented here will differ slightly from the percent proficient reported with school grades in August. The tables below show results at Four Corners Charter School for the 2013 and 2014 school years. When available, state and district comparisons are also provided.

Third Grade FCAT 2.0 Reading and Mathematics Results

Percent of proficient students in third grade reading and mathematics

3rd Grade FCAT - Reading			
	2013	2014	Growth
CSUSA FL Network	56	58	1.4
Florida	57	57	0.0
Osceola	53	53	0
FCCS	56	54	-2

3rd Grade FCAT - Math			
	2013	2014	Growth
CSUSA FL Network	56	58	1.6
Florida	58	58	0.0
Osceola	49	49	0
FCCS	59	56	-3

Florida’s 2002 legislation, targeted to end social promotion in third grade, states that students who score a Level 1 in reading on the third grade FCAT 2.0 must be retained unless the student meets one of six good cause exemptions. Below is a table showing the percent of third graders achieving a Level 1 on the 2013-2014 FCAT 2.0 reading assessment at Four Corners Charter School. The good cause exemptions have yet to be applied, and these numbers do not reflect an estimate of students to be retained.

Percent of third graders scoring a Level 1 on the FCAT 2.0 reading assessment

2013-2014 FCAT - Reading	
	3rd
	% Level 1
CSUSA Avg.	17
Florida	19
Osceola	20
FCCS	18

FCAT 2.0 Writing Results

Percent of proficient students in fourth and eighth grade writing

2013-2014 FCAT - Writing 3.5 +						
Grade	4th			8th		
	2013	2014	Growth	2013	2014	Growth
CSUSA FL Network	52	67	15	56	61	5
Florida	57	53	-4	54	56	2
Osceola	58	53	-5	61	56	-5
FCCS	47	55	8	69	74	5

This information is intended to help you understand the performance of our schools. We will be providing the remaining assessment results as they become available. Additionally, we expect Florida School Grades to be announced sometime in early August. Your efforts and support as well as those of our students, parents, and staff are greatly appreciated. We are very excited about the academic progress our students are making and their continued drive toward educational greatness.

Your efforts and support as well as those of our students, parents, and staff are appreciated. We are dedicated to putting students first and helping each student learn. We will continuously monitor student progress and provide interventions to ensure growth toward our goals.

Sincerely,



Sherry A. Hage
 Chief Academic Officer
 Charter Schools USA

Four Corners Charter School, Inc.

HVAC & Roofing Project Cost Estimates:

*Air Mechanical & Service Corp (AMSCO)	1,705,360.57	Labor
Carrier Corp	310,527.00	Equipment
Sabiston Engineering (SEG)	114,000.00	Engineering
The Phoenix Agency, Inc.	39,330.00	System Testing & Balancing
Others	<u>7,309.43</u>	
FCCS Inc. Board Minutes 5/17/2011 Approved Amount	2,176,527.00	

*Includes the original contract amount of \$1,674,000.00 plus change orders 1-9 totaling \$31,360.57

FCCS Inc. Reimbursements

Reimbursement #1 - FCCS Inc. Check #00572

Sabiston Invoice #3462	1,500.00
Sabiston Invoice #3490	32,590.00
Sabiston Invoice #3505	64,510.00
AMSCO Pay App #1 (Invoice #49889)	<u>688,680.00</u>
Total Reimbursement	787,280.00

Reimbursement #2 - FCCS Inc. Check #000579

Progress Energy Florida Invoice #70679	3,770.98
Carrier Corporation Invoice #S000181988	156,860.00
Carrier Corporation Invoice #S000182033	16,122.00
Carrier Corporation Invoice #S000181889	88,260.00
Carrier Corporation Invoice #S000181943	43,657.00
Carrier Corporation Invoice #S000182564	428.00
Sabiston Invoice #3515	6,325.00
AMSCO Pay App #2 (Invoice 50228)	<u>721,471.50</u>
Total Reimbursement	1,036,894.48

Reimbursement #3 - FCCS Inc. Check #000581

Carrier Corporation Invoice #S000183895	3,112.00
-----------------------------------------	----------

AMSCO Pay App #3 (Invoice 50708)	<u>181,144.11</u>
Total Reimbursement	184,256.11

Reimbursement #4 - FCCS Inc. Check #000592

Bureau Veritas North America Inc-Permits (AMSCO Contract)	12,255.00
-----------------------------------------------------------	-----------

Total Reimbursements	<u><u>2,020,685.59</u></u>
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Summary By Vendor

	<u>Contract Amt.</u>	<u>FCCS Inc. Reimb.</u>	<u>Contract Balance</u>
AMSCO	1,705,360.57	1,603,550.61	101,809.96
Carrier Corporation	310,527.00	308,439.00	2,088.00
Sabiston	114,000.00	104,925.00	9,075.00
The Phoenix Agency, Inc.	39,330.00		39,330.00
Others:	7,309.43		
Progress Energy Florida - Invoice #70679		3,770.98	3,538.45
Project Totals	<u>2,176,527.00</u>	<u>2,020,685.59</u>	<u>155,841.41</u>

Contract Balance	155,841.41
CSUSA Reimbursement Request	<u>(172,611.77)</u>
Contract Overage	(16,770.36)



A Berkshire Hathaway Company

Proposal Submitted To Charter Schools USA		Attention Dan Cappola		Phone (407) 797-4300	Fax (407) 797-4315	Date 05/20/14
				Job Name 4 Corners Carpet replacement		Job # 67316
Street 6245 N. Federal Highway, 5th Floor				Job Street		Proposal ID 109100
City, State and Zip Ft Lauderdale, FL 33308	Architect	Date of Plans	Add #	Job City, State and Zip DAVENPORT, FL 33896	Customer Job # None	Customer PO None

We hereby submit specifications and estimates for:

Item Description	Color	Qty	UOM	Unit Price	Extended Price
Supply and install Johnsonite (CTA-XX-A) carpet to vinyl tile reducer.	92/Blue Lagoon	12.00	LF	\$2.00	\$24.00
Supply and install Johnsonite 4" vinyl cove base 1/8 gauge. (120 lf/ctn)	CB 92/Blue Lagoon	600.00	LF	\$1.15	\$690.00
Provide labor and materials for minor floor prep at expansion and control joints.		8.00	10 Lb.	\$47.50	\$380.00
Labor to remove existing base.		600.00	LF	\$0.20	\$120.00
Carpet Allowance - \$25.00 / SY	TBS/To Be Selected	625.00	SY	\$25.00	\$15,625.00
Labor to scarify slab of old adhesive and foreign matter prior to installing new flooring.		5,625.00	SF	\$0.50	\$2,812.50
Demo existing.		625.00	SY	\$2.00	\$1,250.00
Furniture moving.		550.00	SY	\$3.00	\$1,650.00
Base Bid Total:					\$22,551.50

Proposal Inclusions and Exclusions:

1. No wash, wax, or floor protection
2. Minimal floor prep at expansion & control joints only

We PROPOSE to perform the work complete in accordance with the specifications and as described above for the SUM of:

Signature: Justin Page Justin Page ext. 222 \$22,551.50
Email: justin.page@spectracf.com

Conditions of Proposal:

1. This proposal may be withdrawn if not accepted within 30 days of its issuance. Spectra will consider reasonable requests to engage in negotiations for revisions to this Proposal, including signing a subcontract that incorporates the terms of this Proposal. A proposal not accepted within 30 days will be subject to price escalation for materials.
2. This proposal is subject to credit review and approval. Payment terms are net 30 days. Past due invoices are subject to service charges of 1.5% per month (18% per annum). In the case of any default, Customer shall pay Spectra's reasonable attorney fees and costs, including those on any appeal, even if no suit or action is filed.
3. All work shall be performed in a workmanlike manner according to industry standards. Areas to receive flooring shall be free and clear of debris. Any changes to the work shall be performed only after execution of a written change order.
4. Prior to commencement of Spectra's work: (a) Customer shall test all concrete sub floors receiving flooring for vapor emission levels and alkalinity per ASTM F-1869 and provide written results to Spectra, including a list of any sealers applied to the concrete sub floor; (b) If Customer does not provide such reports at least 10 days prior to commencement of Spectra's work, then Customer shall provide Spectra with access to all concrete sub floors for appropriate testing and Customer shall be responsible for the costs of such testing; and (c) Any concrete sub floors not meeting manufacturers' requirements for installation will require correction or the execution of a separate waiver agreement.
5. All work is contingent upon strikes, accidents or delays beyond Spectra's control. Customer shall carry insurance for all hazards, including fire. Spectra's workers are fully covered by Worker's Compensation and Liability Insurance.
6. Customer represents and warrants that: (a) the project site contains no hazardous or other dangerous substances, either exposed or concealed; or (b) Customer has given written notice to Spectra of all such substances and their location(s). To the fullest extent permitted by law, Customer shall indemnify, defend and hold Spectra harmless from any damage, claim, loss, expense and attorney fees related to Spectra's liability, if any, including any federal or state statute related to hazardous or other dangerous substances.
7. Spectra is fully licensed, bonded, and insured. This proposal does not include participation in any OCIP/CCIP or related programs. Requests for Spectra to participate in such programs may result in additional costs.

ACCEPTANCE OF PROPOSAL: The above prices, specifications, and conditions are satisfactory and are hereby ACCEPTED.

You are authorized to do the work as specified.

Customer: Charter Schools USA Signed: _____ Date: _____

PK Flooring, Inc.

1625 Cassidy Drive
St. Cloud, FL 34771

Estimate

Date	Estimate #
6/3/2014	417

Name / Address
Charter Schools USA Dan Cappola 6245 N. Federal Highway, 5th Floor Ft. Lauderdale, FL 33308

Project
Four Corners Charter School Carpet

Terms

Description	Qty	Rate	Total
Material: Milliken Ghost Artist Facade 610 Obscura Areas: Middle School offices, Media Center, Stage and Asst. Principals office.	530	28.50	15,105.00
Modular adhesive. per bucket/box.	5	134.55	672.75
Vinyl Cove base. per linear ft.	960	2.75	2,640.00
Vinyl Transitions. per linear ft.	36	4.00	144.00
Remove existing carpet. per yard.	516	3.85	1,986.60
Install carpet(renovation). per yard.	516	9.00	4,644.00
Move Furniture. per yard.	516	9.00	4,644.00
Carpet disposal. per yard.	516	1.25	645.00
Stair Nosings at trap doors on stage for finished protective edge. per ft. Johnsonite RCN-40-A.	24	6.50	156.00
Johnsonite VIRCN-40-A stair nosing with 2" contrasting Visually Impaired strip at stage steps.	12	7.25	87.00
Additional floor prep and labor to remove carpet at stage substrate. per yard.	61	7.95	484.95
Notes: 1. Media Center books, etc. to be removed from shelves so shelving can be moved. 2. All personal effects, breakables, etc. to be removed from desks and offices.			
Please sign estimate upon approval and return to PK Flooring.	Total		

Acceptance of Proposal:

PK Flooring, Inc.

1625 Cassidy Drive
St. Cloud, FL 34771

Estimate

Date	Estimate #
6/3/2014	417

Name / Address
Charter Schools USA Dan Cappola 6245 N. Federal Highway, 5th Floor Ft. Lauderdale, FL 33308

Project
Four Corners Charter School Carpet

Terms

Description	Qty	Rate	Total
<p>3. All computers and electronics to be disconnected and reconnected by school staff. Preferably removed from offices and work areas. PK Flooring will disassemble and reassemble furniture when required.</p> <p>4. Quotes assumes 1st shift(regular) work hours.</p> <p>5. 50% material deposit due at acceptance of work order. Balance due upon completion.</p>			
Please sign estimate upon approval and return to PK Flooring.		Total	\$31,209.30

Acceptance of Proposal:



Proposal

DATE: June 10, 2014
ESTIMATE # 014 \$ 7,900.00

SERVICE PROVIDER
A & A Construction and Design 3936 S Semoran Blvd # 112 Orlando, FL 32822 Phone: (407) 928-5514 Fax: (407) 381-8250 alfonso@aacdinc.com

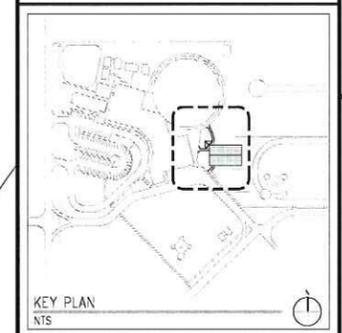
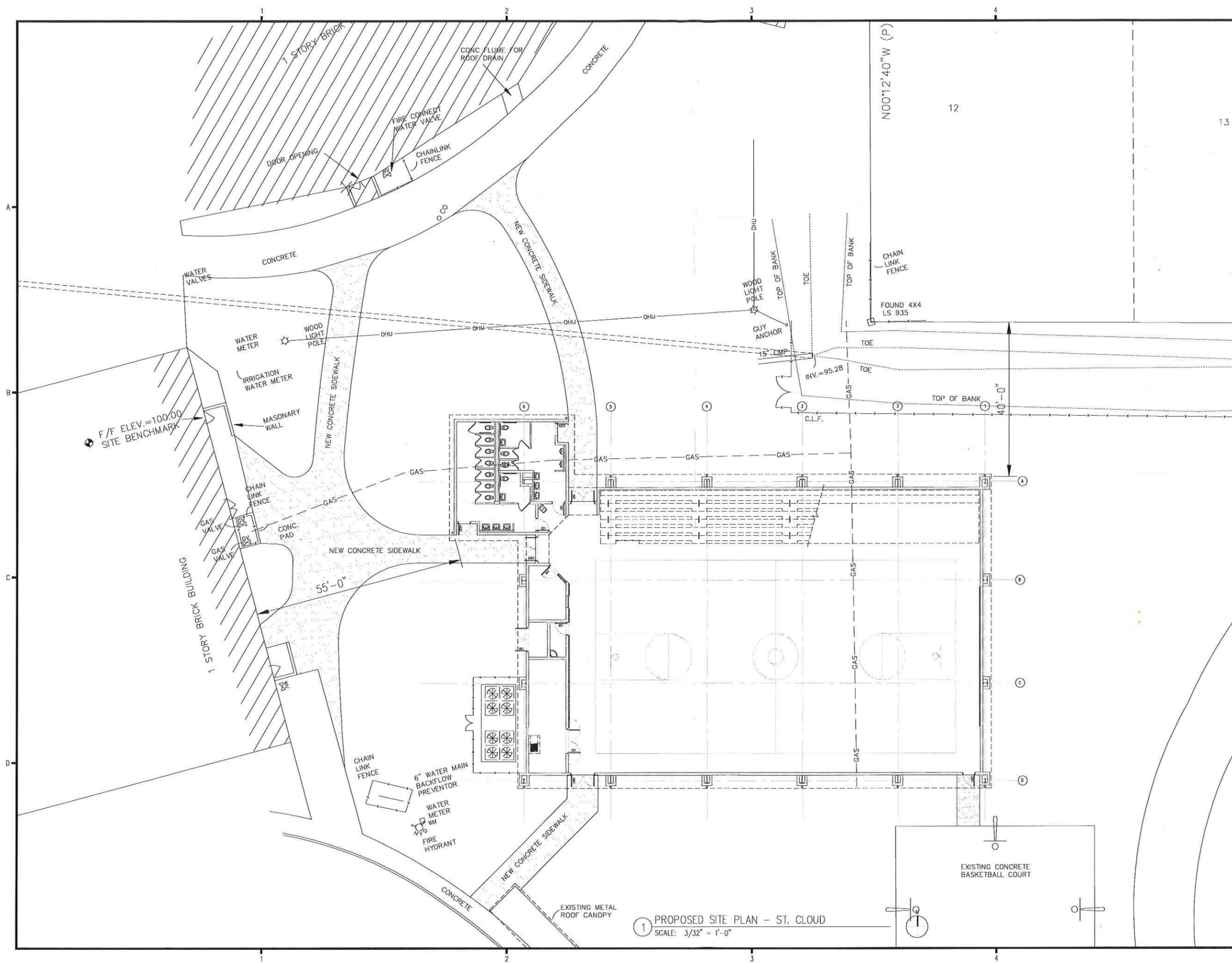
CUSTOMER
Dan Cappola Charter Schools Four Corners School Davenport, FL

PROJECT DESCRIPTION: - Four Corners - Partition Wall Built

DESCRIPTION	TOTAL
WORK SCOPE	
1 Build Partition Wall Separation according to Drawing Specifications	
Labor and Material.....	\$ 7,900.00
NOTE	
<i>Price Includes:</i>	
<input type="checkbox"/> Permit Fees	
<input type="checkbox"/> Arquitectual Drawings Fees	
SUBTOTAL	\$ 7,900.00
TAX RATE	
SALES TAX	\$ -
SHIPPING AND HANDLING	\$ -
TOTAL	\$ 7,900.00

THANK YOU FOR YOUR BUSINESS!

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Revision	Description	Date

"MULTI-PURPOSE FACILITY"
 SCHOOL DISTRICT OF OSCEOLA COUNTY
 809 BILL BECK BLVD., KISSIMMEE, FLORIDA 34744
 Drawing Title
**PROPOSED SITE PLAN
 ST. CLOUD MIDDLE SCHOOL**

Rev	Approved	Project No.
	JDS	1300030.00
	JDS	Scale AS NOTED
	JDS	File Name 1300030-A100-1
	JDS/KP	Sheet No.
	KP/JDS	A100.1
		Date 11-7-01

1 PROPOSED SITE PLAN - ST. CLOUD
 SCALE: 3/32" = 1'-0"



CHARTER SCHOOL GOVERNANCE TRAINING PLANS APPROVED BY THE FLORIDA DEPARTMENT OF EDUCATION

The Clarion Council for Educational Greatness
6278 North Federal Highway, Suite 115
Ft. Lauderdale, Florida 33308
Telephone: 954-202-3500 ext. 1333
E-Mail: rsandler@charterschoolsusa.com

Title: What Works for Charter School Boards – Florida Board Member Governance Training Compliance Series

Training Overview: Satisfy the four-hour charter school governance board training requirement on-line! This training is a leadership professional development series designed to maximize the effectiveness of charter school governing boards. The Florida board member training compliance series includes four practical, on-line training modules that meet the requirements of Florida Statutes. The training is offered by the Clarion Council for Educational Greatness and covers all content areas outlined by law to include: Government-in-the Sunshine Law; Conflict of Interest; Ethics; and Financial Responsibility. The modules are easy to use, interactive, and provide a Certificate of Completion.

Training Plan Expiration Date: May 1, 2015

Gail Birks, EMBA
CMA Enterprise Incorporated
207 Laurel Oak Lane, Suite B
Davie, Florida 33325
Telephone: 954-476-3525 or 786-423-0155
E-Mail: cma@cma-ent.com
Web Site: www.cma-ent.com

Title: Board Governance with an Entrepreneurial Twist

Training Overview: The session is customized to (re)educate participants on the best practices and oversight component of board governance. The session contents include the required topics of board governance such as Government under the Florida Sunshine Law, Conflict of Interest; Ethics and Fiscal Accountability and the associated systems. Tangible "Take Aways" include a Training Manual that is also a tool kit for the board to reference afterwards.

The lead presenter is an ASQ certified Black Belt in Lean Six Sigma (Performance Improvement), entrepreneur and author who specializes in leadership, and accountability. She has over 29 years of experience in working with boards in the public, private and non-profit sector as well as charter schools. The CMA Team collectively has over 50 years in education, charter school and board governance training and technical assistance.

"Futures" – A Strategic Implementation Planning Toolkit:

"FUTURES" is designed to provide you with a holistic view of organization and its planning requirements. Specifically, it prompts you to view your organizational from non-traditional perspectives. It is "out of the box" best practice methodologies and proven to be effective in organizations that strive to attain sustainable goals.

What's in it? Worksheets and spreadsheets to examine your present condition and identify the future or desired condition of your customer's needs, operations, leadership, and workforce. It has dialogue boxes that prompt you to assess the composition of your leadership and workforce. Planning schedules that query you on how you could approach and confirm your target market and scripting the 60 second conversation to sell your organization's services and/or products which is often the most difficult thing to do, especially for your leadership. Finally, it helps you build strategies for fundraising.

It is designed to give you the confidence that is needed to build a strategic plan that is sustainable and one that will evolve regardless of who is in charge. It is user-friendly and written for the layperson.

Training Plan Expiration Date: October 1, 2014

Mark Cannon

Greater Capacity Consortium
3838 Safflower Ter
Oviedo, FL 32766-6705
Telephone: 407-473-0744
E-Mail: mark@greatercapacity.org

Title: Effective Board Governance of Public Charter Schools in Florida

Greater Capacity Consortium (www.greatercapacity.org), a nonprofit resource for charter school boards in Florida and nationally, offers training in multi-formats (as online modules accessible 24/7, synchronous webinars, and in-person workshops). Our trainers reside in Orlando, Miami and Tallahassee and criss-cross the state to provide FL-DOE certified training in ethics, conflicts of interest, government in the sunshine, and financial responsibility and much more all in comprehensive four-hour and refresher two-hour formats.

Training Plan Expiration Date: October 1, 2015

Robert Haag

Florida Consortium of Public Charter Schools
1126 South Federal Highway, Suite 170
Fort Lauderdale, FL 33316
Telephone: 954-463-9595
Fax: 904-212-0300
E-Mail: r.katz@floridacharterschools.org

Title: Effective Strategies for Charter School Governing Boards

Governing Board members have the best of intentions, volunteer their time, are successful in their other roles in life and may even serve on more than one governing board. The question is, are their meetings running efficiently, is time being used wisely and are policies being made in compliance with State Statutes? Think about how much time is spent on the budget and academic issues versus the day-to-day operations. Learn effective strategies to ensure that your governing board sets high expectations, operates under the Sunshine Laws and is prepared to meet the challenges of intense scrutiny.

Training Plan Expiration Date: October 1, 2015

Robert Haag

Florida Consortium of Public Charter Schools
1126 South Federal Highway, Suite 170
Fort Lauderdale, FL 33316
Telephone: 954-463-9595
Fax: 904-212-0300
E-Mail: r.katz@floridacharterschools.org

Title: Making the Most of Charter School Governing Boards: Effective Strategies- Electronic Version

Training Overview: The electronic version of this engaging course on charter school governing boards can be used as a self-paced training for an individual board member or can be used as training for small or large groups. Your governing board will learn about its primary responsibilities and effective strategies to ensure that it sets high expectations, operates under the Sunshine Laws and is prepared to meet the challenges of intense scrutiny. The course includes a PowerPoint presentation with hands-on activities and informational handouts that cover all aspects of effective board governance. It also includes real-life examples of issues that face Florida charter school boards. The course was designed by Dr. Ruth Jacoby, Director of Leadership Development, with the Florida Consortium of Public Charter Schools, the primary membership association for Florida charter schools. Dr. Jacoby is a 10-year charter school veteran who has served as both a charter school administrator and a charter school governing board member.

Training Plan Expiration Date: October 1, 2015

Christopher Norwood, J.D.

The Norwood Consulting Group

14844 Breckness Place

Miami Lakes, FL 33016

Telephone: 786-355-8690

E-Mail: Chris@TheNorwoodconsultinggroup.com

Title: The Governance Institute for School Accountability

Training Overview: The Governance Institute for School Accountability is simple and innovative governance training for charter school boards. It is designed to empower charter school board members with culturally competent tools needed to adopt policies focused on school accountability for student success. The Governance Institute for Student Accountability's primary goal is to have efficient, knowledgeable, and high-functioning charter school governing boards so charter school leaders can focus more time on students and school performance. The lead trainer is a Juris Doctorate and Professor (Adjunct) of Government, Law and Public Administration at Florida Memorial University with fifteen years experience of Effective Governance Board Leadership, Non-Profit Management, Community Development and Public Policy Advocacy.

We offer four-hour trainings and two-hour refresher courses to fit the needs of volunteer charter school board members. Our training focuses on the statutory training requirement for charter school boards: (1) Florida Government in the Sunshine Laws, (2) Identifying Conflicts of Interest, (3) Ethics in Governance and (4) Financial Stewardship of Public Finances. We also train our clients in: Board Structure, Holding Productive Meetings, Promoting the Mission and Vision of the School, Developing Sound Policy, Legislative Issues, and Selecting/Reviewing/ Supporting the Administrator.

Training Plan Expiration Date: November 9, 2015

Elaine Padron

Committee for Academic Excellence

6158 Delancey Station St. #105

Riverview, FL 33578

Telephone: 813-689-6360

E-mail: Elaine.Padron@thecae.org

Title: Creating an Effective Charter Governing Board

Training Overview: The Committee for Academic Excellence provides a self-pace online training for anyone who is a new charter school board member or needs a two hour refresher course. The training covers Governance Training, Organizational Documents, Operations, Fiscal Management, Employment and Personnel and School Community Relations.

Training Plan Expiration Date: November 9, 2015

Kathleen W. Schoenberg, Esq.

14545 J Military Trail, #226

Delray Beach, Florida 33484

Telephone: (561) 350-3343

E-Mail: kathleen@charterschooltraining.com

Website: www.charterschooltraining.com

Title: Charter School Governance Training – Live Workshop

Training Overview: Kathleen comes to your location with a presentation that covers all of the state-mandated governance training topics, including open government laws, conflicts of interest, ethics, financial responsibilities, policies and procedures, running effective meetings and organizational documents. Kathleen tailors the course to your school, including the use of your school's organizational documents. The program includes discussions on statutory responsibilities, charter school best practices, and real-world examples drawn from Kathleen's experiences representing charter schools. Time for questions and further discussion by any of the attendees are always welcomed.

Schools may select from either the four-hour initial training or a two-hour refresher course. Access to Kathleen's online program is included in the fee so that any board members who cannot attend the in-person workshop can still participate in the training at no additional cost. Non-board members, like school administration, are welcome to attend for all or part of the session. Significant discounts for multi-school sessions are offered.

The presenter, Kathleen W. Schoenberg, is an attorney in private practice in Florida. Kathleen has been working with and providing counsel to charter schools for over 14 years. Kathleen is a frequent speaker at charter school events including past Florida Charter School Conferences and the Chautauqua Institution.

Training Plan Expiration Date: November 21, 2015

Kathleen W. Schoenberg

14545 J Military Trail, #226

Delray Beach, Florida 33484

Telephone: (561) 350-3343

E-Mail: kathleen@charterschooltraining.com

Website: www.charterschooltraining.com

Title: Charter School Governance Training – Online Program

Training Overview: This interactive training is delivered through an online webinar with both video and audio. The training runs on all computers, many tablets and smart phones. You can complete the training at your own pace, on your schedule and from the comfort of anywhere you have internet access. The training is available in both the four-hour initial training and two-hour refresher course formats.

The program walks the participant through topics required by state law and important to charter school board members, including open government laws, conflicts of interest, ethics, financial responsibilities, policies and procedures, running effective meetings and organizational documents. The program includes discussions on statutory responsibilities, charter school best practices, and real-world examples drawn from Kathleen's experiences representing charter schools. The training is updated to keep pace with changes in laws and regulations.

The presenter, Kathleen W. Schoenberg, is an attorney in private practice in Florida. Kathleen has been working with and providing counsel to charter schools for over 14 years. Kathleen is a frequent speaker at charter school events including past Florida Charter School Conferences and the Chautauqua Institution.

Training Plan Expiration Date: November 21, 2015

Shawn D. Smith
13 Blue Water Drive
Key West, FL 33040
Telephone: 305-923-4500
E-Mail: Sdsmith@keywestcity.com

Title: Understanding Your Responsibilities as a Charter School Board Member

Training Overview: The training is designed to educate charter school board members on their legal responsibilities by addressing the applicability of Florida's laws regarding government in the sunshine, public records, ethics, financial management, and conflicts of interest. Training will be conducted live in a small group setting with the availability of individual follow-up sessions. Emphasis will be placed on specific real life scenarios members may encounter in fulfilling their obligations. The trainer is the city attorney for a Florida municipality, former school board attorney with responsibility for charter schools and a Florida charter school board member.

Training Plan Expiration Date: November 9, 2015

Marcela Stanislaus
Sojourn Development, Inc.
364 Pasco Court
Winter Haven, FL 33884
Telephone: 863-412-2040
E-Mail: sojourndev@gmail.com

Title: Charter School Governance Training for Board Members

Training Overview: Interactive workshop covering Florida Statutes 1002.33 (9)(k) requirements for charter school board of directors. Training focused on ethics, sunshine law, fiduciary, and operational responsibilities with organizational development concepts.

Training Plan Expiration Date: May 1, 2016

Dr. Phildra J. Swagger
1971 W. Lumsden Rd.
Suite 517
Brandon, FL 33511
Telephone: 800-385-0390
E-Mail: info@combinedexpertise.com

Title: Florida Charter School Governance Workshop

Training Overview: This workshop is designed to prepare new boards and existing boards in the area of Florida Charter School Governance requirements. Participants will increase effectiveness as charter school operators. The workshop presentation includes direct instruction, activities, video and insightful real life examples.

The lead presenter has more than 20 years' experience in public education. Dr. Phildra J Swagger's background includes experience in charter education as a school founder, governing board president, charter school administration and consultant. Through her experiences she has lead a Title I school to FLDOE grades of "A", lead accreditation teams, and won federal, state and local grants. She is passionate about character education and providing public school choice options to all who seek to take advance of them.

This dynamic workshop is offered as both an onsite and a distance learning program. It is available as the full 4-hour format or as the 2-hour refresher course.

Training Plan Expiration Date: November 2, 2014

How to Access the Governance Training

To access the Governance Training:

- Go to the website www.clarioncouncil.com
- Click on **Clarion Training** located on the upper right on the bar above the homepage.



- This will take you to the Login / Register page.
- Since this will be your first visit to this page click Register.

- Follow the prompts on the Registration screen. “Display name” can be the same as user name. **Important:** First Name and Last Name should be the name you want on your certificate. Password must be at least 7 characters long. Please do not use all numbers. Remember your user name and password so that if you logout you can log back in.
- On the next screen **select the appropriate Governance Training (4-hour or 2-hour)** from the dropdown menu.
- On the next screen input the requested information. Your board Director’s email address is helpful but **not a required field**. You can continue on without it.
- There are 3 methods of payment. **1.** You can pay individually by credit/debit card. **2.** One person can pay for up to 14 members of the SAME board by credit/debit card. After the payment is made an email will arrive with a promotion code that will allow the other board members to access the Governance Training. **Important note:** Set your spam filter (if you use one) to let emails from ilearnsupport@measolutions.com through. **3.** You can pay by check for your whole board by following the directions on the screen. After the check is received you will be sent a code so your board can access the training. Method 1 and 2 require going through Pay Pal, method 3 does not.
- If you go through Pay Pal you will be given the option to use a Pay Pal account. If you don’t have or want to use a Pay Pal account you can use your credit or debit card by clicking Continue.

Don't have a PayPal account?

Use your credit card or bank account (where available). [Continue](#)

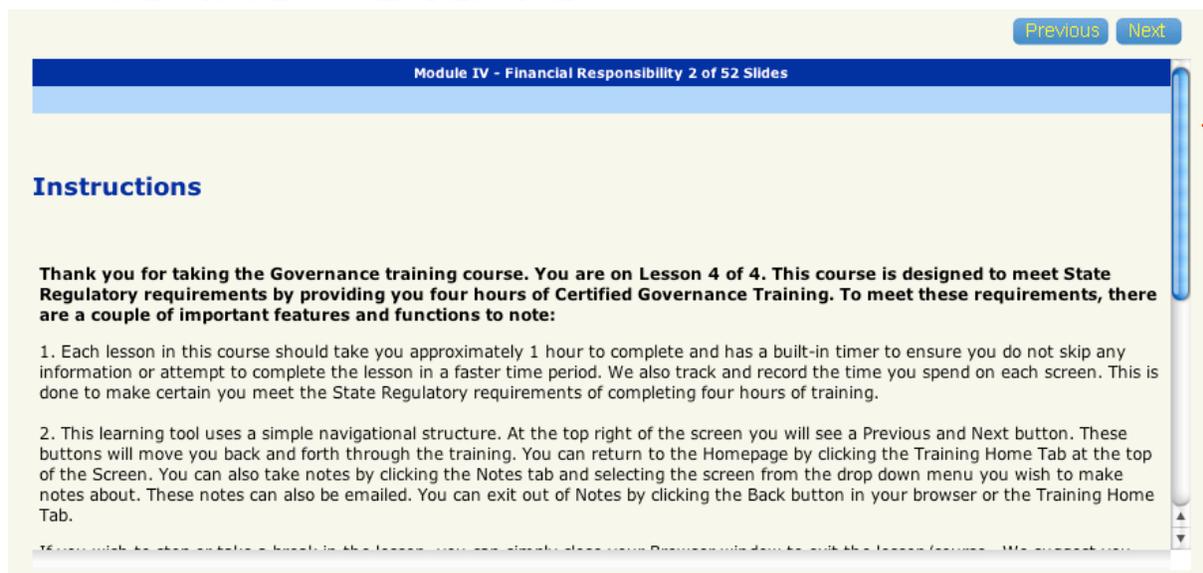


Input the requested information and follow the prompts. Pay Pal may ask you to enter in a password in an attempt to start a Pay Pal account before it let’s you return to iLearn. If so, just go ahead and input a password, this won’t obligate you, as you don’t have to open a Pay Pal account. If you do have a Pay Pal account but don’t wish to use it, just click “Continue without logging in.” On the appropriate Pay Pal screen click “Return to ilearn” to access the Governance Training. Click “Continue” when prompted.

When using Payment Method 1 or 2 above, please make sure that you are redirected/return back to the “ilearn” site after paying on PayPal to complete the registration for Method 1 and to generate the promo code for Method 2. You will see the four modules of the training. This is a MUST.



- Click on “Start” by Module I to start the Governance Training.
- Read the instructions on Slide 2 carefully.
- Follow the prompts. Some of the screens have a scroll bar to the right so that you can scroll down to read the bottom of the screen.



Important: In order for certificate to print, you will have needed to spent the 4 hour state mandated time with the training, so take your time. Also, please **turn off** pop-up blockers on your internet browser. This is really **easy**:

For Internet Explorer version 6 this is located under Tools at the top.

For Internet Explorer version 7 this is located on the tool bar at the top.

For Firefox version 3.0 on a PC this is located under Tools, Options, Content.

For Safari version 3.0 on a PC this is located under Edit at the top.

For Safari version 3.1 on a Mac this is located under Safari at the top.

For Firefox version 3.0 on a Mac this is located under Firefox, Preferences, Content.

Note: When purchasing a promo code for up to 14 members it’s good for 45 days.