



Board of Directors' Meeting

**Tuesday, January 5, 2021
2:00 PM**



Four Corners Charter School, Inc.

Tuesday, January 5, 2020 | 2:00pm

Four Corners Charter School

9100 Teacher Lane

Davenport, FL 33897



Board Meeting Agenda

Call to Order

Roll Call

- I. **Administrative**
 - Approval of Board Meeting Minutes October 6, 2020

- II. **CSUSA Strategic Priorities Reports**
 - School Report

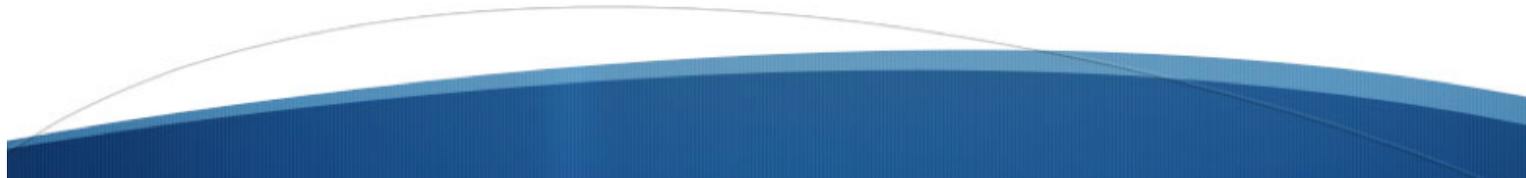
- III. **Financials**
 - FY20 Audited Financial Review
 - Q1 FY21 Unaudited Financial Review

- IV. **Old Business**
 - HB641 Teacher Allocation

- V. **New Business**
 - Out of Field Waivers
 - Spring 2021 Education Plan

- VI. **Public Comments**
- VII. **Adjournment**

◀ **Next Meeting: January 5, 2021 at 2pm** ▶



BOARD MEETING MINUTES

Name of Foundation: Four Corners Charter School, Inc.
Board Meeting: Tuesday, October 6, 2020
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:
October 6, 2020	2:02pm	2:30pm	January 5, 2021	2pm	R.Weaver
Meeting Location:					
Virtual Meeting due to Governor DeSantis' executive order 20-69 dated March 20, 2020.					

Attended by:	
Board Members: Kelvin Soto, Chair Tim Weisheyer, Director Teresa Castillo, Director Absent: Jim Miller, Director	Other Attendees: Angela Barner, Sr. Accountant – Osceola County School District Rita Weaver, Sr. Board Governance Manager Lisanne Morton, North Region Finance Director – CSUSA Joe Childers, Assistant Principal

CALL TO ORDER

Pursuant to public notice, the meeting commenced at 2:02 p.m. with a Call to Order by Chairman Kelvin Soto. Roll call was taken, and quorum established.

I. ADMINISTRATIVE

Approval of Board Meeting Minutes

- The Board reviewed the minutes of the August 18, 2020 meeting.

MOTION: Motion was made by Tim Weisheyer and seconded by Terry Castillo to approve the minutes of the August 18, 2020 for Four Corners Charter School, Inc. Board Meeting. Motion was approved unanimously. (3-0, 1 absent)

II. CSUSA Strategic Priorities Reports

School Report

- Joe Childers, Assistant Principal updated the board on the second month of school re-opening and the three models that the school is currently operating and updated the board on enrollment. Assessments are concluding and they will be able to assess the summer and COVID slide since FSA testing and Spring Benchmarks did not occur.
- Mr. Soto asked for an update on the Salary Allocation Plan and Mrs. Weaver advised that it has been submitted to the District and the District was to submit to the FLDOE by October 1st.

Marketing Report

- Samantha Martin, Marketing Manager for North Florida, presented to the Board the marketing plan for this year through the next which included the mission, objectives, and data metrics that the school intended on achieving. Ms. Castillo requested that the marketing team report back the growth metrics once they have the data. The Board enjoyed the marketing presentation and how it aligns with the choice of Four Corners Charter School.

III. FINANCIALS

- There were no Financials.

IV. OLD BUSINESS

- There was no Old Business.

V. NEW BUSINESS

Out of Field Waivers

- The Board reviewed the Out of Field and ESOL Waivers for Four Corners Charter School, Inc.

MOTION: Motion was made by Tim Weisheyer and seconded by Terry Castillo to approve the Out of Field and ESOL Waivers for Four Corners Charter Elementary School, as presented. Motion was approved unanimously.

VI. PUBLIC COMMENTS

- Mr. Soto thanked Principal Thompson, the School Staff, and CSUSA Staff for supporting Four Corners Charter School and wanted to say he has enjoyed his time serving on the Board. Mr. Weisheyer also will be leaving the Board at the end of the year and thanked everyone for their service, time, and leadership for the school. Ms. Castillo expressed her sentiments

VII. ADJOURNMENT

Chair, Kelvin Soto adjourned the October 6, 2020 Four Corners Charter School, Inc. Board Meeting at 2:30 p.m.

Clarence Thacker, Chairman

Date: _____

**FOUR CORNERS
CHARTER SCHOOL
(A division of Four Corners
Charter School, Inc.)**

**Basic Financial Statements and
Supplemental Information**

June 30, 2020

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	1 - 2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3 - 8
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	9
Statement of Activities	10
Fund Financial Statements:	
Balance Sheet - Governmental Funds	11
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position	12
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	13
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds to the Statement of Activities	14
Statement of Fiduciary Assets and Liabilities - Agency Fund	15
Notes to Financial Statements	16 - 28
REQUIRED SUPPLEMENTAL INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund	29
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual – Special Revenue Fund	30
Notes to Required Supplemental Information	31
SUPPLEMENTAL INFORMATION	
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	32 - 33
MANAGEMENT LETTER	34 - 35
MANAGEMENT FINDINGS, RECOMMENDATIONS AND RESPONSES	36



Partners

W. Ed Moss, Jr.
Joe M. Krusick
Cori G. Cameron
Bob P. Marchewka
Ric Perez
Thomas F. Regan
Ernie R. Janvrin
Richard F. Hayes
Renee C. Varga

501 S. New York Ave.
Suite 100
Winter Park, FL 32789
Phone: 407-644-5811
Fax: 407-644-6022
www.mosskrusick.com

631 US Highway 1
Suite 405
N. Palm Beach, FL 33408
Phone: 561-848-9300
Fax: 561-848-9332

American Institute of
Certified Public
Accountants

Florida Institute of
Certified Public
Accountants

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Four Corners Charter School, Inc.
Davenport, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Four Corners Charter School (the "School"), a division of Four Corners Charter School Inc. (the "Charterholder"), which is a component unit of the School Board of Osceola County, Florida as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the School, as of June 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

As described in Note A-1, the accompanying financial statements referred to above present only the financial position of Four Corners Charter School at June 30, 2020, and the results of its operation for the year then ended, and is not intended to be a complete presentation of the Charterholder.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, as listed in the table of contents, be presented to supplement the 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 18, 2020, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

Moss, Krusick & Associates, LLC

Winter Park, Florida
September 18, 2020

Management's Discussion and Analysis

As management of Four Corners Charter School (the "School"), a division of Four Corners Charter School, Inc. (the "Charterholder"), which is a component unit of the School Board of Osceola County, Florida, we offer readers of the School's financial statements this narrative overview and analysis of the financial activities of the School for the fiscal year ended June 30, 2020 to (a) assist the reader in focusing on significant financial issues, (b) provide an overview and analysis of the School's financial activities, (c) identify changes in the School's financial position, (d) identify material deviations from the approved budget, and (e) highlight significant issues in individual funds.

Since the information contained in the Management's Discussion and Analysis (MD&A) is intended to highlight significant transactions, events, and conditions, it should be considered in conjunction with the financial statements starting on page 9.

Financial Highlights

- The assets of the School exceeded its liabilities at the close of the most recent fiscal year by \$815,924 (net position).
- The School's total net position decreased by \$206,130.
- As of the close of the current fiscal year, the School's governmental funds reported combined ending fund balances of \$32,472, a decrease of \$300,558 in comparison with the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$0.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the School's basic financial statements. The School's basic financial statements have three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the School's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the School's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the School is improving or deteriorating.

The statement of activities presents information showing how the School's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected funding and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the School that are principally supported by district, state, and federal funding (governmental activities). Basic instruction, exceptional instruction, and school administration are examples of the School's governmental activities.

The government-wide financial statements include only the School itself. The School is a division of the Charterholder which is a component unit of the School Board of Osceola County, Florida. The School Board of Osceola County, Florida includes the operations of the Charterholder in its operational results.

The government-wide financial statements can be found on pages 9 - 10 of this report.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The School, like state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the operations of the School are presented in governmental funds only.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The School maintains individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, special revenue fund, and capital outlay fund, all of which are considered to be major funds.

The basic governmental fund financial statements can be found on pages 11 - 14 of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the School. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the School's own programs.

The basic fiduciary fund financial statement can be found on page 15 of this report.

The School adopts an annual appropriated budget for its entire operations. Budgetary comparison schedules and the note to these statements have been provided to demonstrate compliance with the budget and can be found on pages 29 through 31 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found starting on page 16 of this report.

Government-Wide Financial Analysis

As noted previously, net position may serve over time as a useful indicator of the School's financial position. In the case of the School, for the years ended June 30, 2020 and 2019, assets exceeded liabilities by \$815,924 and \$1,022,054 (net position), respectively.

The unrestricted portion of the School's net position consists primarily of the cash and accounts receivable. Another portion of the School's net position reflects its net investment in capital assets (e.g., furniture, fixtures and equipment, improvements other than buildings, information technology equipment, computer software, and audio visual equipment). The School uses these capital assets to provide services to students; consequently, these assets are not available for future spending.

A condensed statement of net position and the statement of activities are provided below.

	Governmental Activities		
	June 30, 2020	June 30, 2019	Variance
ASSETS			
Current and other assets	\$ 966,481	\$ 1,011,481	\$ (45,000)
Capital assets, net of accumulated depreciation	817,837	714,637	103,200
Total assets	<u>1,784,318</u>	<u>1,726,118</u>	<u>58,200</u>
LIABILITIES			
Current and other liabilities	934,009	678,451	255,558
Noncurrent liabilities	34,385	25,613	8,772
Total liabilities	<u>968,394</u>	<u>704,064</u>	<u>264,330</u>
NET POSITION			
Invested in capital assets	817,837	714,637	103,200
Unrestricted	(1,913)	307,417	(309,330)
Total net position	<u>\$ 815,924</u>	<u>\$ 1,022,054</u>	<u>\$ (206,130)</u>

Current assets increased as a result of the timing of cash on hand and amounts due from the Charterholder and other agencies at year end. The capital assets net of accumulated depreciation increased due to additions of furniture, fixtures, equipment and improvements other than buildings. Total liabilities increased at year end as a result of amounts due to management company.

	Governmental Activities		
	2020	2019	Variance
Revenues:			
Program revenues:			
Charges for services	\$ 93,496	\$ 154,972	\$ (61,476)
Operating grants and contributions	398,103	64,402	333,701
Capital grants and contributions	477,566	476,045	1,521
General revenues:			
State passed through local school district	6,820,770	6,813,372	7,398
Other revenues	166,744	493,711	(326,967)
Total revenues	<u>7,956,679</u>	<u>8,002,502</u>	<u>(45,823)</u>
Expenses:			
Basic instruction	3,767,424	3,468,776	(298,648)
Exceptional instruction	117,085	101,138	(15,947)
Guidance services	71,612	36,654	(34,958)
Health services	38,532	36,000	(2,532)
Other pupil services	172,056	125,733	(46,323)
Curriculum development	3,136	-	(3,136)
Staff development	24,592	3,553	(21,039)
Instruction related technology	132,381	137,075	4,694
Board of directors	17,957	30,817	12,860
School administration	568,574	492,692	(75,882)
Fiscal services	600,459	1,024,781	424,322
Central services	2,416	3,026	610
Transportation	213,288	183,672	(29,616)
Operation of plant	1,991,763	1,930,615	(61,148)
Maintenance of plant	349,581	435,731	86,150
Community service	91,953	82,848	(9,105)
Total expenses	<u>8,162,809</u>	<u>8,093,111</u>	<u>(69,698)</u>
Change in net position	(206,130)	(90,609)	(115,521)
Net position - beginning	<u>1,022,054</u>	<u>1,112,663</u>	<u>(90,609)</u>
Net position - ending	<u>\$ 815,924</u>	<u>\$ 1,022,054</u>	<u>\$ (206,130)</u>

The increase to operating grants and contributions resulted from increases in title grant funding during the current year. The decrease to other revenue is due to insurance proceeds related to hurricane damage in the prior year. The increase in basic instruction expense is a result of increased personnel expenses. The decrease in fiscal service expense is related to a sponsorship to the School from the management company.

Financial Analysis of the Government's Funds

As noted previously, the School uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the School's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the School's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a School's net resources available for spending at the end of the fiscal year.

As of the current fiscal year, the School's governmental funds reported combined ending fund balance of \$32,472.

The general fund is the main operating fund of the School. At the end of the current fiscal year, the unassigned balance of the general fund was \$0.

The fund balance of the School's general fund decreased by \$300,558 during the current fiscal year ended June 30, 2020, due to increased basic instruction, transportation and school administration expenditures.

General Fund Budgetary Highlights

Actual revenues were less than originally budgeted revenues as enrollment goals were not achieved, FTE count decreased from 977 to 946. The purchase of equipment caused fixed capital outlay to exceed the original budget by approximately \$220,000, which was offset by savings in administrative services and plant operations and maintenance expenses. Overall the School ended the year with a change in fund balance of approximately \$509,000 less than originally budgeted. Thus, the final approved general fund budget is equal to the general fund statements of revenues, expenditures, and changes in fund balances. The budgetary information can be found on pages 29 through 31 of this report.

Capital Asset Administration

Capital Assets. The School's investment in capital assets for its governmental activities as of June 30, 2020, amounts to \$817,837 (net of accumulated depreciation). This investment in capital assets includes furniture, fixtures and equipment, improvements other than buildings, information technology equipment, computer software, and audio visual equipment. Additional information on the School's capital assets can be found in Note C.

Economic Factors and Next Year's Budget

In fiscal year 2020, the State of Florida increased its Florida Education Finance Program base funding, safe schools and mental health initiative allocations. The capital outlay funding pool increased to \$158 million. A 2% merit increase was also paid out to eligible staff.

For fiscal year 2021, capital outlay revenue was assumed at a flat rate in comparison to the current rate per student. The budgets reflect the Florida Education Finance Program funding increase to fund teacher salary increases. A 2% merit increase for all staff was also budgeted. All other expenditures are budgeted in alignment with enrollment changes and the School's strategic objectives.

Request for Information

This financial report is designed to provide a general overview of Four Corners Charter School's finances for all those with an interest in the School's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Maria Garzon, Controller, Charter Schools USA, 800 Corporate Dr., Suite 700, Fort Lauderdale, Florida 33334.

Four Corners Charter School
(A division of Four Corners Charter School, Inc.)

STATEMENT OF NET POSITION

June 30, 2020

	Governmental Activities
ASSETS	
CURRENT ASSETS	
Cash	\$ 548,284
Due from charterholder	177,778
Due from other agencies	184,099
Accounts receivable	23,848
Deposits	5,398
Prepaid items	27,074
Total current assets	966,481
CAPITAL ASSETS	
Capital assets, net of accumulated depreciation	
Furniture, fixtures and equipment	164,426
Improvements other than buildings	467,127
IT equipment	160,514
Audio visual equipment	25,770
Total capital assets	817,837
Total assets	1,784,318
LIABILITIES AND NET POSITION	
CURRENT LIABILITIES	
Accounts payable	21,540
Due to management company	600,540
Accrued payroll and other expenses	311,929
Total current liabilities	934,009
LONG-TERM LIABILITIES	
Compensated absences payable - due within one year	25,790
Compensated absences payable - due in more than one year	8,595
Total liabilities	968,394
NET POSITION	
Net investment in capital assets	817,837
Unrestricted	(1,913)
Total net position	\$ 815,924

The accompanying notes are an integral part of these financial statements.

Four Corners Charter School
(A division of Four Corners Charter School, Inc.)

STATEMENT OF ACTIVITIES

Year Ended June 30, 2020

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Basic instruction	\$ 3,767,424	\$ -	\$ 333,673	\$ -	\$ (3,433,751)
Exceptional instruction	117,085	-	-	-	(117,085)
Guidance services	71,612	-	-	-	(71,612)
Health services	38,532	-	-	-	(38,532)
Other pupil services	172,056	-	-	-	(172,056)
Curriculum development	3,136	-	-	-	(3,136)
Staff development	24,592	-	-	-	(24,592)
Instruction related technology	132,381	-	-	-	(132,381)
Board of directors	17,957	-	-	-	(17,957)
School administration	568,574	-	-	-	(568,574)
Fiscal services	600,459	-	-	-	(600,459)
Central services	2,416	-	-	-	(2,416)
Transportation	213,288	-	-	-	(213,288)
Operation of plant	1,991,763	-	64,430	477,566	(1,449,767)
Maintenance of plant	349,581	-	-	-	(349,581)
Community service	91,953	93,496	-	-	1,543
Total governmental activities	<u>\$ 8,162,809</u>	<u>\$ 93,496</u>	<u>\$ 398,103</u>	<u>\$ 477,566</u>	<u>(7,193,644)</u>
General revenues:					
State passed through local school district					6,820,770
Other revenues					<u>166,744</u>
Total general revenues					<u>6,987,514</u>
Change in net position					(206,130)
Net position at July 1, 2019					<u>1,022,054</u>
Net position at June 30, 2020					<u>\$ 815,924</u>

The accompanying notes are an integral part of these financial statements.

Four Corners Charter School
(A division of Four Corners Charter School, Inc.)

BALANCE SHEET - GOVERNMENTAL FUNDS

June 30, 2020

	General Fund	Special Revenue Fund	Capital Outlay Fund	Total Governmental Funds
ASSETS				
Cash	\$ 548,284	\$ -	\$ -	\$ 548,284
Due from charterholder	177,778	-	-	177,778
Accounts receivable	22,635	1,213	-	23,848
Due from other agencies	2,250	181,849	-	184,099
Due from other funds	183,062	-	-	183,062
Deposits	5,398	-	-	5,398
Prepaid items	27,074	-	-	27,074
Total assets	\$ 966,481	\$ 183,062	\$ -	\$ 1,149,543
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Due to other funds	\$ -	\$ 183,062	-	\$ 183,062
Due to management company	600,540	-	-	600,540
Accounts payable	21,540	-	-	21,540
Accrued payroll and other expenses	311,929	-	-	311,929
Total liabilities	934,009	183,062	-	1,117,071
FUND BALANCES				
Nonspendable				
Deposits	5,398	-	-	5,398
Prepaid items	27,074	-	-	27,074
Unassigned	-	-	-	-
Total fund balances	32,472	-	-	32,472
Total liabilities and fund balances	\$ 966,481	\$ 183,062	\$ -	\$ 1,149,543

The accompanying notes are an integral part of these financial statements.

Four Corner Charter School
(A division of Four Corners Charter School, Inc.)

**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET POSITION**

June 30, 2020

Fund balances - total governmental funds \$ 32,472

The net assets reported for governmental activities in the statement of net assets is different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds. Those assets consist of:

Furniture, fixtures and equipment, net	\$ 164,426
Improvements other than buildings, net	467,127
IT equipment, net	160,514
Audio visual equipment, net	<u>25,770</u>

Total capital assets 817,837

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.

(34,385)

Total net position of governmental activities

\$ 815,924

The accompanying notes are an integral part of these financial statements.

Four Corner Charter School
(A division of Four Corners Charter School, Inc.)

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS**

Year Ended June 30, 2020

	General Fund	Special Revenue Fund	Capital Outlay Fund	Total Governmental Funds
Revenues				
Federal passed through state	\$ -	\$ 235,928	\$ -	\$ 235,928
State passed through local school district	6,918,515	-	477,566	7,396,081
Other revenues	324,670	-	-	324,670
Total revenues	<u>7,243,185</u>	<u>235,928</u>	<u>477,566</u>	<u>7,956,679</u>
Expenditures				
Current:				
Basic instruction	3,345,213	235,928	-	3,581,141
Exceptional instruction	117,085	-	-	117,085
Guidance services	71,612	-	-	71,612
Health services	38,532	-	-	38,532
Other pupil services	172,056	-	-	172,056
Curriculum development	3,136	-	-	3,136
Staff development	24,592	-	-	24,592
Instruction related technology	132,381	-	-	132,381
Board of directors	17,957	-	-	17,957
School administration	568,574	-	-	568,574
Fiscal services	600,459	-	-	600,459
Central services	2,416	-	-	2,416
Transportation	213,288	-	-	213,288
Operation of plant	1,460,826	-	477,566	1,938,392
Maintenance of plant	349,581	-	-	349,581
Community services	91,953	-	-	91,953
Fixed capital outlay	334,082	-	-	334,082
Total expenditures	<u>7,543,743</u>	<u>235,928</u>	<u>477,566</u>	<u>8,257,237</u>
Net change in fund balances	(300,558)	-	-	(300,558)
Fund balances at July 1, 2019	<u>333,030</u>	<u>-</u>	<u>-</u>	<u>333,030</u>
Fund balances at June 30, 2020	<u>\$ 32,472</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,472</u>

The accompanying notes are an integral part of these financial statements.

Four Corners Charter School
(A division of Four Corners Charter School, Inc.)

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES**

Year Ended June 30, 2020

Net change in fund balances - total governmental funds \$ (300,558)

The change in net assets reported for governmental activities
in the statement of activities is different because:

Governmental funds report fixed capital outlays as expenditures.
However, in the statement of activities, the cost of those assets
is allocated over their estimated useful lives and reported as
depreciation expense.

Total fixed capital outlay	\$ 334,082	
Less: depreciation	<u>(230,880)</u>	103,202

Long-term liabilities are not due and payable in the current period and
therefore are not reported in funds. Those liabilities consist of:

Accrued compensation	<u>(8,774)</u>
----------------------	----------------

Change in net position of governmental activities	<u>\$ (206,130)</u>
---	---------------------

The accompanying notes are an integral part of these financial statements.

Four Corners Charter School
(A division of Four Corners Charter School, Inc.)

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - AGENCY FUND

June 30, 2020

	<u>Internal Fund</u>
ASSETS	
Cash	\$ 133,184
Total assets	<u>\$ 133,184</u>
LIABILITIES	
Due to students	\$ 133,184
Total liabilities	<u>\$ 133,184</u>

The accompanying notes are an integral part of these financial statements.

**Four Corners Charter School
(A division of Four Corners Charter School, Inc.)**

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

NOTE A - SUMMARY OF REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES

1. Reporting entity

Four Corners Charter School, (the "School"), is a division of Four Corners Charter School, Inc. (the "Charterholder"), which is a component unit of the School Board of Osceola County, Florida, a not-for-profit corporation organized pursuant to Chapter 617, Florida Statutes, the Florida Not-For-Profit Corporation Act, and Section 1002.33, Florida Statutes. The governing body of the School is the not-for-profit corporation's Board of Directors, which is comprised of five members. The financial information presented in these financial statements is only that of the School.

The general operating authority of the School is contained in Section 1002.33, Florida Statutes. The School operates under a charter of the sponsoring school district, the School Board of Osceola County, Florida (the "District"). The current charter is effective until June 30, 2031 and may be extended for an additional two years upon approval of the District. At the end of the term of the charter, the District may choose not to renew the charter under grounds specified in the charter. In that case, the District is required to notify the School in writing at least ninety days prior to the charter's expiration. During the term of the charter, any property purchased by the School with public funds and any unencumbered public funds revert back to the District. The School is considered to be part of the Charterholder, which is a component unit of the District.

The School's entire workforce is provided by the management company; therefore, all employee benefits are provided by the management company.

2. Government-wide and fund financial statements

The government-wide financial statements consist of a statement of net position and a statement of activities. These statements report information on all of the nonfiduciary activities of the School. As part of the consolidation process, all interfund activities are eliminated from these statements. Both statements report only the governmental activities as the School does not engage in any business type activities.

Net position, the difference between assets and liabilities, as presented in the statement of net position, is subdivided into three categories: net investment in capital assets, restricted net position, and unrestricted net position. Net investment in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when constraints are imposed on the use of the amounts either externally by creditors, grantors, contributors, or laws or regulations of other governments, or enabling legislation.

**Four Corners Charter School
(A division of Four Corners Charter School, Inc.)**

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

NOTE A - SUMMARY OF REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES (continued)

2. Government-wide and fund financial statements (continued)

The statement of activities presents a comparison between the direct and indirect expenses of a given function and its program revenues, and displays the extent to which each function contributes to the change in net position for the fiscal year. Direct expenses are those that are clearly identifiable to a specific function.

Indirect expenses are costs the School has allocated to various functions. Program revenues consist of charges for services, operating grants and contributions, and capital grants and contributions.

Charges for services refer to amounts received from those who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment. Grants and contributions consist of revenues that are restricted to meeting the operational or capital requirements of a particular function. Revenues not classified as program revenues are reported as general revenues.

Separate fund financial statements report detailed information about the School's governmental funds. The focus of the governmental fund financial statements is on major funds. Therefore, major funds are reported in separate columns on the fund financial statements. The School reports the general fund, special revenue fund, and capital outlay fund as its major funds. A reconciliation is provided that converts the results of governmental fund accounting to the government-wide presentation.

3. Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized in the period earned and expenses are recognized when a liability is incurred.

All governmental fund financial statements are reported using a current financial resources measurement focus on a modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues, except for certain grant revenues, are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the School considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for federal, state, and other grant resources, revenue is recognized at the time the expenditure is made.

**Four Corners Charter School
(A division of Four Corners Charter School, Inc.)**

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

NOTE A - SUMMARY OF REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES (continued)

3. Measurement focus, basis of accounting, and financial statement presentation (continued)

Under the modified accrual basis of accounting, expenditures are generally recorded when the related fund liability is incurred. However, expenditures related to compensated absences are only recorded when due.

The School's financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. Accordingly, the financial statements are organized on the basis of funds. A fund is an accounting entity having a self-balancing set of accounts for recording assets, liabilities, fund equity, revenues, expenditures, and other financing sources and uses.

Resources are allocated to and accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled. The School reports the following major governmental funds:

General Fund - the general operating fund of the School. It is used to account for all financial resources not required to be accounted for in another fund.

Special Revenue Fund – to account for the proceeds of specific revenue sources restricted or committed to the expenditures for a specific purpose, including all federal grant revenues passed through the School District (i.e., Title I and Title IV).

Capital Outlay Fund - in accordance with guidelines established by The School District of Osceola County, Florida, this fund accounts for all resources for the leasing or acquisition of capital facilities by the School to the extent funded by capital outlay funds.

Additionally, the School reports the following fiduciary fund type:

Agency Fund - the internal activity fund, which accounts for the student activities, fundraisers, and other monies collected and maintained on behalf of the students at the School. Fiduciary funds are not included in the government wide financial statements.

Agency (fiduciary) funds are purely custodial in nature (assets equal liabilities) and as such do not have a measurement focus. Agency funds use the accrual basis of accounting to recognize receivables and payables.

**Four Corners Charter School
(A division of Four Corners Charter School, Inc.)**

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

NOTE A - SUMMARY OF REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES (continued)

4. Cash

Cash consists of cash on hand at the School and checking accounts held at a financial institution. The School has no cash equivalents.

5. Receivables

The School's receivables consist primarily of other third party amounts and amounts due from the Charterholder. The School's management determined that 100% of receivables are fully collectible. Therefore, no allowance for doubtful accounts has been provided.

6. Prepaid items

Payments made to vendors for services that will benefit periods beyond June 30, 2020 are recorded as prepaid items in both the government-wide and fund financial statements.

7. Capital assets

Capital assets are reported in the applicable governmental columns on the government-wide financial statements. Capital assets are defined by the School as assets with an individual cost of more than \$750 or a total invoice cost of greater than \$5,000 and an estimated useful life of greater than one year. Such assets are recorded at historical cost. Donated capital assets are recorded at acquisition value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Capital assets of the School are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives (years)</u>
Furniture, fixtures and equipment	5
Improvements other than buildings	5-10
IT equipment	3
Computer software	3
Audio visual equipment	5

**Four Corners Charter School
(A division of Four Corners Charter School, Inc.)**

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

NOTE A - SUMMARY OF REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES (continued)

8. Accrued compensated absences

The School's policy permits employees to accumulate earned but unused paid time off, which is eligible for payment upon separation from services. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable. Payments for compensated absences are generally paid out of the General Fund.

9. Revenue recognition

Student funding is provided by the State of Florida through the District. Such funding is recorded as State passed through local school district in the government-wide financial statements and fund financial statements and is net of 5% administration fee retained by the School District. This funding is received on a prorate basis over the twelve-month period and is adjusted for changes in full-time equivalent (FTE) student population.

10. Revenue sources

Revenues for current operations are received primarily from the State of Florida passed through the District to the Charterholder and then to the School pursuant to the funding provisions included in the School's charter. In accordance with the funding provisions of the charter and Section 1002.33(17), Florida Statutes, the School reports the number of (FTE) students and related data to the District. Under the provisions of Section 1011.62, Florida Statutes, the District reports the number of FTE students and related data to the Florida Department of Education (FDOE) for funding through the Florida Education Finance Program. Funding for the School is adjusted during the year to reflect revised calculations by the FDOE under the Florida Education Finance Program and actual weighted FTE students reported by the School during designated FTE student survey periods.

The School receives federal awards for the enhancement of various educational programs. This assistance is generally based on applications submitted to and approved by various granting agencies. These federal awards may have requirements whereby the issuance of grant funds is withheld until qualifying expenditures are incurred. Revenues for these awards are recognized only to the extent that eligible expenditures have been incurred. Additionally, other revenues may be derived from various fundraising activities and certain other programs.

**Four Corners Charter School
(A division of Four Corners Charter School, Inc.)**

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

NOTE A - SUMMARY OF REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES (continued)

11. Income taxes

The School is a component unit of the Charterholder, which is a component unit of the School Board of Osceola County, Florida and therefore as a government is not required to file an income tax return.

12. Use of estimates

The process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

13. Excess of expenditure over appropriations

Florida Education Finance Program (FEFP) and other federal and state funds are forwarded to the management company for use in school operations. The Charterholder does not reimburse the management company for expenditures incurred in excess of revenue received, unless a budgeted deficit is approved by the Board. Any amounts in excess of the approved budget are considered to be contributed by the management company. For the year ended June 30, 2020, a sponsorship of \$428,539 was recognized by the School from the management company.

14. Fund balance classification

The School follows Government Accounting Standard ("GASB") No. 54 - *Fund Balance Reporting and Governmental Fund Type Definitions*. This Statement provides more clearly defined fund balance classifications and also sets a hierarchy which details how the School may spend funds based on certain constraints. The following are the fund balance classifications used in the governmental fund financial statements:

Nonspendable: This classification includes amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. The School classifies inventories, prepaid items, long-term notes receivable and deposits as nonspendable since they are not expected to be converted to cash or are not expected to be converted to cash within the next year.

Restricted: This classification includes amounts that are restricted for specific purposes by external parties such as grantors and creditors or are imposed by law through constitutional provisions or enabling legislation.

**Four Corners Charter School
(A division of Four Corners Charter School, Inc.)**

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

**NOTE A - SUMMARY OF REPORTING ENTITY AND SIGNIFICANT ACCOUNTING
POLICIES (continued)**

14. Fund balance classification (continued)

Committed: This classification includes amounts that can be used for specific purposes voted on through formal action of the Board of Directors (the highest level of decision making authority). The committed amount cannot be used for any other purpose unless the Board of Directors removes or changes the commitment through formal action.

Assigned: This classification includes amounts that the Board of Directors intends to use for a specific purpose but they are neither restricted nor committed. The School classifies existing fund balance to be used in the subsequent year's budget for elimination of a deficit as assigned.

Unassigned: This classification includes amounts that are available for any purpose. No other fund except the general fund can report positive amounts of unassigned fund balance.

When the School incurs expenditures for which restricted or unrestricted fund balance is available, the School would consider restricted funds to be spent first. When the School has expenditures for which committed, assigned or unassigned fund balance is available, the School would consider committed funds to be spent first, and then assigned funds and lastly unassigned funds.

15. Recent accounting pronouncements

The Governmental Accounting Standards Board (GASB) issued Statement No. 84, *Fiduciary Activities*, which establishes criteria for the identification of fiduciary activities and provides guidance on reporting those activities. An activity meeting the criteria should be reported in a fiduciary fund. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. The new guidance is effective for fiscal 2021.

The GASB issued Statement No. 87, *Leases*, which establishes new guidance for lease accounting for lessees and lessors and eliminates the classification of leases into operating or capital leases. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right-to-use an underlying asset. Lessees will recognize a lease liability and an intangible right to use lease asset. Lessors will recognize a lease receivable and a deferred inflow of resources. The new guidance is effective for fiscal 2022.

The School is evaluating the effect of these new standards on its financial statements.

**Four Corners Charter School
(A division of Four Corners Charter School, Inc.)**

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

NOTE B - CASH

Custodial Credit Risk - Custodial credit risk is the risk that in the event of bank failure, the School's deposits may not be returned to it. The School does not have a formal policy regarding custodial credit risk. The deposits are insured by the FDIC up to \$250,000 per entity. At June 30, 2020, the School's cash balance was \$467,377 in excess of FDIC coverage. The School has no history of loss due to exceeding coverage limitations.

NOTE C - CAPITAL ASSETS

Changes in capital assets were as follows for the year ended June 30, 2020:

	Balance at July 1, 2019	Additions	Deletions	Balance at June 30, 2020
Capital assets depreciated:				
Furniture, fixtures and equipment	\$ 1,470,057	\$ 1,215	\$ -	\$ 1,471,272
Improvements other than buildings	377,691	222,259	-	599,950
IT equipment	1,228,373	110,608	-	1,338,981
Computer software	80,682	-	-	80,682
Audio visual equipment	37,392	-	-	37,392
Total assets depreciated	<u>3,194,195</u>	<u>\$ 334,082</u>	<u>\$ -</u>	<u>3,528,277</u>
Less accumulated depreciation:				
Furniture, fixtures and equipment	1,227,705	\$ 79,141	\$ -	1,306,846
Improvements other than buildings	79,452	53,371	-	132,823
IT equipment	1,087,265	91,201	-	1,178,466
Computer software	80,682	-	-	80,682
Audio visual equipment	4,454	7,167	-	11,621
Total accumulated depreciation	<u>2,479,558</u>	<u>\$ 230,880</u>	<u>\$ -</u>	<u>2,710,438</u>
Total governmental activities capital assets, net	<u>\$ 714,637</u>			<u>\$ 817,839</u>

Depreciation expense for the year ended June 30, 2020 was charged to functions of the School as follows:

Basic instruction	\$ 177,509
Operation of plant	53,371
	<u>\$ 230,880</u>

**Four Corners Charter School
(A division of Four Corners Charter School, Inc.)**

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

NOTE D - LONG-TERM LIABILITIES

Changes in long-term liabilities:

	Balance at July 1, 2019	Additions	Reductions	Balance at June 30, 2020	Due within one year
Accrued compensation	\$ 25,613	\$ 8,774	\$ -	\$ 34,387	\$ 25,790
Total long-term liabilities	<u>\$ 25,613</u>	<u>\$ 8,774</u>	<u>\$ -</u>	<u>\$ 34,387</u>	<u>\$ 25,790</u>

NOTE E - RELATED PARTIES

1. Due from / (due to) management company

The School has entered into an agreement with a management company for professional services. Under terms of the agreement, the management company will manage and operate the School (See Note G-1). The management company charges the School for certain expenses paid on behalf of the School and for any operating advances. In addition, the School is required to pay a guaranteed fee and a contingent incentive fee when certain criteria are met. As of June 30, 2020, the School's balance sheet reflects a payable due to the management company in the amount of \$600,540.

2. Due from / (due to) charterholder

All monies received by revenue, grants and revenue allocations are initially deposited with the Charterholder. The Charterholder retains funds in order to pay for certain operating expenses such as lease payments, long term maintenance of the facility, transportation costs, and management fees. At June 30, 2020, the balance sheet reflects a receivable due from Charterholder in the amount of \$177,778.

**Four Corners Charter School
(A division of Four Corners Charter School, Inc.)**

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

NOTE F - CONCENTRATIONS

Revenue sources

As stated in Note A-10, the School receives revenues for current operations primarily from the State of Florida through the District. The following is a schedule of revenue sources and amounts:

Sources	Amounts
School Board of Osceola County:	
Base funding	\$ 4,387,899
Class size reduction	1,208,262
Supplemental academic instruction	207,597
Discretionary millage compression allocation	220,719
Instructional materials	76,038
Exceptional student education guaranteed allocation	54,607
Safe schools	49,987
Discretionary lottery	950
Digital classroom allocation	4,040
Proration to funds available	(13,573)
Mental health assistance allocation	24,067
Total funds compression allocation	64,542
Best and Brightest	91,085
Student transportation	89,302
Reading allocation	41,230
Discretionary local effort	304,345
Prior year funding adjustment	(2,060)
Florida teacher lead program	11,733
Subtotal	6,820,770
Capital outlay funds	477,566
School recognition	97,745
Title federal revenue	235,928
Total passed through the School District of Osceola County, Florida	7,632,009
Other revenue:	
Community service fee	93,496
Other revenues	231,174
	\$ 7,956,679

The administration fee paid to the District during the year ended June 30, 2020 totaled \$90,054 and is reflected as a general administration expense/expenditure in the accompanying financial statements.

**Four Corners Charter School
(A division of Four Corners Charter School, Inc.)**

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

NOTE G - COMMITMENTS AND CONTINGENCIES

1. Management service contract

On February, 2020, the School extended its management agreement, which originally commenced on July 1, 2006. The extension is for a term of five years commencing on July 1, 2020. The contract terminates the earlier of June 30, 2025 or the termination date of the charter if the District chooses to terminate or not to renew.

The management company will manage and operate the School during the term of the agreement. The management company is guaranteed a fee of \$500,000 plus contingent incentive fees. The incentive fees are calculated as the difference between the guaranteed fee and 13% of FEFP operational revenues, and subject to performance requirements detailed in the management agreement. Current year management fees charged to operations totaled \$109,466. The management company may earn an additional incentive fee of 2% of FEFP operational revenues in the event the School attains or maintains a High Performing Charter School as designated by Florida statutes. Any unearned incentive fees will be retained by the Charterholder. Unearned incentive management fees totaling \$485,180 were retained by the Charterholder for the year ended June 30, 2020.

2. Facilities sub-lease

The real property, buildings, and other assets, which comprise the School's facilities, are owned by the District. Construction of the buildings was financed by the issuance of \$8,315,000 principal amount of Certificates of Participation, Series 2000A and \$6,385,000 principal amount of Certificates of Participation, Series 2000B (the "Certificates"), which are obligations of the District.

On April 19, 2005, the District issued \$12,095,000 principal amount of Certificates of Participation, Series 2005. The proceeds were used to refund a portion of the outstanding Series 2000 Certificates maturing on and after August 1, 2011 (the "Refunded Certificates") and, therefore, refinanced a portion of the cost of the acquisition, construction and equipment of facilities and reduced the corresponding basic lease payments due under the lease.

On August 7, 2015, the District issued \$8,310,000 principal amount of Certificates of Participation, Series 2015. The proceeds were used to refund the outstanding Series 2005 Certificates maturing on or after February 2016. The Series 2015 Certificates were issued to reduce the basic lease payments due under the lease and mature in August 2024.

**Four Corners Charter School
(A division of Four Corners Charter School, Inc.)**

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

NOTE G - COMMITMENTS AND CONTINGENCIES (continued)

2. Facilities sub-lease (continued)

The School is entitled to use the facilities under a sub-lease agreement with the District that requires annual payments in amounts equal to the annual debt service payments on the Certificates. Such annual payments range from \$1,035,651 to \$1,045,730 for the School. At the end of the term of the charter including renewals, if any, possession of the School facilities will revert to the District which will be liable for all future payments.

Current year facilities expense charged to operations totaled \$1,054,577. This amount is included in the "Operation of plant" functional expense category on the accompanying statement of activities and statement of revenues, expenditures and changes in fund balances. A portion of the facility use fee in the amount of \$477,566 was reimbursed through capital outlay funds.

Aggregate remaining rental commitments, including all extensions, under this sub-lease agreement are summarized as follows at June 30:

2021	\$ 1,037,346
2022	1,037,448
2023	1,036,883
2024	1,035,651
2025	1,038,684
	<u>\$ 5,186,012</u>

NOTE H - RISK MANAGEMENT

The School is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the School carries commercial insurance. Under the plan for property insurance, the School's liability is \$25,000 per occurrence. There have been no significant reductions in insurance coverage during fiscal year 2020. Settled claims resulting from the risks described above have not exceeded the insurance coverage during the previous three years.

**Four Corners Charter School
(A division of Four Corners Charter School, Inc.)**

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

NOTE I - SUBSEQUENT EVENTS

In accordance with GASB Codification Section 2250.106, the School has evaluated subsequent events and transactions for potential recognition or disclosure through September 18, 2020 which is the date the financial statements were available to be issued.

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the School’s financial condition, liquidity, and future results of operations. Management is actively monitoring the global situation on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the School is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for fiscal year 2021.

REQUIRED SUPPLEMENTAL INFORMATION

Four Corners Charter School
(A division of Four Corners Charter School, Inc.)

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND**

Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenue				
State sources	\$ 7,069,579	\$ 6,725,689	\$ 6,918,515	\$ 192,826
Local sources	265,435	274,013	324,670	50,657
Total revenues	7,335,014	6,999,702	7,243,185	243,483
Expenditures				
Instruction				
Basic instruction	2,790,568	3,107,091	3,345,213	(238,122)
Exceptional instruction	160,277	129,627	117,085	12,542
Instruction support service				
Pupil personnel services	211,724	291,533	285,336	6,197
Instruction related technology	134,688	131,205	132,381	(1,176)
Instructional staff training services	6,769	25,056	24,592	464
Administrative services	1,463,486	1,459,162	568,574	890,588
Transportation	196,043	192,235	213,288	(21,053)
Plant operations and maintenance	1,871,266	1,911,367	1,810,407	100,960
Operations of noninstructional services				
Board services	27,924	41,550	17,957	23,593
Fiscal services	1,048,633	623,217	600,459	22,758
Central services	3,308	6,087	2,416	3,671
Community services	78,612	75,919	91,953	(16,034)
Fixed capital outlay	151,543	114,025	334,082	(220,057)
Total expenditures	8,144,841	8,108,074	7,543,743	564,331
Net change in fund balances	(809,827)	(1,108,372)	(300,558)	807,814
Fund balance at July 1, 2019	333,030	333,030	333,030	-
Fund balance at June 30, 2020	\$ (476,797)	\$ (775,342)	\$ 32,472	\$ 807,814

See accompanying note to required supplemental information.

Four Corners Charter School
(A division of Four Corners Charter School, Inc.)

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - SPECIAL REVENUE FUND

Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenue				
Federal passed through state	\$ 259,971	\$ 259,971	\$ 235,928	\$ (24,043)
Total revenues	<u>259,971</u>	<u>259,971</u>	<u>235,928</u>	<u>(24,043)</u>
Expenditures				
Instruction	<u>259,971</u>	<u>259,971</u>	<u>235,928</u>	<u>24,043</u>
Total expenditures	<u>259,971</u>	<u>259,971</u>	<u>235,928</u>	<u>24,043</u>
Net change in fund balances	-	-	-	-
Fund balance at July 1, 2019	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at June 30, 2020	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying note to required supplemental information.

**Four Corners Charter School
(A division of Four Corners Charter School, Inc.)**

NOTES TO REQUIRED SUPPLEMENTAL INFORMATION

June 30, 2020

NOTE A - BUDGETARY INFORMATION

Annual budgets are adopted for the entire operation and may be amended by the Board of Directors (the "Board"). Budgets are adopted on the modified accrual basis of accounting. The legal level of budgetary control is the fund level.

Although budgets are adopted for the entire operation, budgetary comparisons have been presented for the general fund and each major fund for which a legally adopted budget exists.

SUPPLEMENTAL INFORMATION



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Partners

W. Ed Moss, Jr.
Joe M. Krusick
Cori G. Cameron
Bob P. Marchewka
Ric Perez
Thomas F. Regan
Ernie R. Janvrin
Richard F. Hayes
Renee C. Varga

501 S. New York Ave.
Suite 100
Winter Park, FL 32789
Phone: 407-644-5811
Fax: 407-644-6022
www.mosskrusick.com

631 US Highway 1
Suite 405
N. Palm Beach, FL 33408
Phone: 561-848-9300
Fax: 561-848-9332

American Institute of
Certified Public
Accountants

Florida Institute of
Certified Public
Accountants

To the Board of Directors
Four Corners Charter School, Inc.
Davenport, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Four Corners Charter School (the "School"), a division of Four Corners Charter School, Inc. (the "Charterholder"), which is a component unit of the School Board of Osceola County, Florida, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the School's basic financial statements and have issued our report thereon dated September 18, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Moss, Krusick & Associates, LLC

Winter Park, Florida
September 18, 2020



MANAGEMENT LETTER

Partners

W. Ed Moss, Jr.
Joe M. Krusick
Cori G. Cameron
Bob P. Marchewka
Ric Perez
Thomas F. Regan
Ernie R. Janvrin
Richard F. Hayes
Renee C. Varga

501 S. New York Ave.
Suite 100
Winter Park, FL 32789
Phone: 407-644-5811
Fax: 407-644-6022
www.mosskrusick.com

631 US Highway 1
Suite 405
N. Palm Beach, FL 33408
Phone: 561-848-9300
Fax: 561-848-9332

American Institute of
Certified Public
Accountants

Florida Institute of
Certified Public
Accountants

To the Board of Directors
Four Corners Charter School, Inc.
Davenport, Florida

Report on the Financial Statements

We have audited the financial statements of Four Corners Charter School (the "School"), a division of Four Corners Charter School, Inc. (the "Charterholder"), as of and for the fiscal year ended June 30, 2020, and have issued our report thereon dated September 18, 2020.

Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.850, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*. Disclosures in that report, which is dated September 18, 2020, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.854(1)(e)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. In connection with our audit, the School did not have prior year findings.

Official Title

Section 10.854(1)(e)5., Rules of the Auditor General, requires that the name or official title of the entity and the school code assigned by the Florida Department of Education be disclosed in this management letter. The official title and the school code assigned by the Florida Department of Education is *Four Corners Charter School* (490863), a division of Four Corners Charter School, Inc., which is a not-for-profit corporation organized pursuant to Chapter 617, Florida Statutes, the Florida Not-For-Profit Corporation Act, and Section 1002.33, Florida Statutes.

Financial Condition and Management

Sections 10.854(1)(e)2. and 10.855(11), Rules of the Auditor General, requires us to apply appropriate procedures and communicate whether or not the School has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that Four Corners Charter School did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.854(1)(e)6.a. and 10.855(12), Rules of the Auditor General, we applied financial condition assessment procedures for the School. It is management's responsibility to monitor the School's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by same.

Section 10.854(1)(e)3., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Transparency

Sections 10.854(1)(e)7. and 10.855(13), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether the School maintains on its Web site the information specified in Section 1002.33(9)(p), Florida Statutes. In connection with our audit, we determined that the School maintained on its Web site the information specified in Section 1002.33(9)(p), Florida Statutes.

Additional Matters

Section 10.854(1)(e)4., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, Four Corners Charter School's management, Four Corners Charter School, Inc., the Board of Directors, others within the School Board of Osceola County, and applicable management and is not intended to be and should not be used by anyone other than these specified parties.

Moss, Krusick & Associates, LLC

Winter Park, Florida
September 18, 2020

MANAGEMENT FINDINGS, RECOMMENDATIONS AND RESPONSES

For the year ended June 30, 2020, there were no management findings, recommendations and responses.

**FOUR CORNERS
CHARTER SCHOOL, INC.**

**Basic Financial Statements and
Supplemental Information**

June 30, 2020

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	1 - 2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3 - 7
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	8
Statement of Activities	9
Fund Financial Statements:	
Balance Sheet - Governmental Funds	10
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position	11
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	12
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds to the Statement of Activities	13
Notes to Financial Statements	14 - 25
REQUIRED SUPPLEMENTAL INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund	26
Notes to Required Supplemental Information	27
SUPPLEMENTAL INFORMATION	
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	28 - 29
MANAGEMENT LETTER	30 - 31
MANAGEMENT FINDINGS, RECOMMENDATIONS, AND RESPONSES	32



INDEPENDENT AUDITORS' REPORT

Partners

W. Ed Moss, Jr.
Joe M. Krusick
Cori G. Cameron
Bob P. Marchewka
Ric Perez
Thomas F. Regan
Ernie R. Janvrin
Richard F. Hayes
Renee C. Varga

501 S. New York Ave.
Suite 100
Winter Park, FL 32789
Phone: 407-644-5811
Fax: 407-644-6022
www.mosskrusick.com

631 US Highway 1
Suite 405
N. Palm Beach, FL 33408
Phone: 561-848-9300
Fax: 561-848-9332

American Institute of
Certified Public
Accountants

Florida Institute of
Certified Public
Accountants

To the Board of Directors
Four Corners Charter School, Inc.
Kissimmee, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Four Corners Charter School, Inc. (the "Corporation") a component unit of the School Board of Osceola County, Florida as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Corporation's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Four Corners Charter School, Inc. as of June 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-7 and 26-27, be presented to supplement the 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 7, 2020 on our consideration of the Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Corporation's internal control over financial reporting and compliance.

Moss, Krusick & Associates, LLC

Winter Park, Florida

October 7, 2020

Management's Discussion and Analysis

As management of Four Corners Charter School, Inc. (the "Corporation"), a component unit of the School Board of Osceola County, Florida, we offer readers of the Corporation's financial statements this narrative overview and analysis of the financial activities of the Corporation for the fiscal year ended June 30, 2020 to (a) assist the reader in focusing on significant financial issues, (b) provide an overview and analysis of the Corporation's financial activities, (c) identify changes in the Corporation's financial position, (d) identify material deviations from the approved budget, and (e) highlight significant issues in individual funds.

Since the information contained in the Management's Discussion and Analysis (MD&A) is intended to highlight significant transactions, events, and conditions, it should be considered in conjunction with the financial statements starting on page 8.

Financial Highlights

- The assets of the Corporation exceeded its liabilities at the close of the most recent fiscal year by \$6,299,421.
- The Corporation's total net position increased by \$266,806.
- As of the close of the current fiscal year, the Corporation's governmental funds reported combined ending fund balances of \$4,769,336.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$3,325,525.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Corporation's basic financial statements. The Corporation's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the Corporation's finances, in a manner similar to private-sector business.

The statement of net position presents information on all of the Corporation's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Corporation is improving or deteriorating.

The statement of activities presents information showing how the Corporation's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected funding and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Corporation that are principally supported by district, state, and federal funding (governmental activities). Basic instruction, general administration, and facilities are examples of the Corporation's governmental activities.

The government-wide financial statements include the accounts of the Corporation and those of Four Corners Charter School (the "School"), which is a division of the Corporation. All intercompany accounts and transactions have been eliminated. The Corporation is a component unit of the School Board of Osceola County, Florida.

The government-wide financial statements can be found on pages 8 - 9 of this report.

Fund financial statements. A fund is a collection of related accounts grouped together to maintain control over resources that have been segregated for specific activities or objectives. The Corporation, like state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the operations of the Corporation are presented in governmental funds only.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Corporation's near-term financing decisions. Both the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Corporation maintains two individual government funds. Information is presented separately in the governmental fund balance sheet and statement of revenues, expenditures and changes in fund balances. The general fund and capital outlay fund are considered to be major funds.

The basic governmental fund financial statements can be found on pages 10 through 13 of this report.

The Corporation adopts an annual appropriated budget for its entire operations. Budgetary comparison schedules and notes to these schedules have been provided to demonstrate compliance with this budget and can be found on pages 26 through 27 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found starting on page 14 of this report.

Government-Wide Financial Analysis

As noted previously, net position may serve over time as a useful indicator of a government's financial position. In the case of the Corporation, assets exceeded liabilities by \$6,299,421 at the close of the most recent fiscal year.

The largest portion of the Corporation's net position is the unrestricted portion. Another portion of the Corporation's net position reflects its net investment in capital assets (e.g. furniture, fixtures and equipment; school bus; improvements other than buildings; leasehold improvements; IT equipment; and audio visual equipment). The Corporation uses these capital assets to provide services to students; consequently, these assets are not available for future spending. The net investment in capital assets totaled \$1,530,085 at June 30, 2020.

Comparison of the condensed statement of net position and the statement of activities are provided below:

Statement of Net Position

	Governmental Activities		
	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>Variance</u>
ASSETS			
Current and other assets	\$ 5,270,636	\$ 5,081,563	\$ 189,073
Capital assets, net of accumulated depreciation	<u>1,530,085</u>	<u>1,655,116</u>	<u>(125,031)</u>
Total assets	<u>6,800,721</u>	<u>6,736,679</u>	<u>64,042</u>
LIABILITIES			
Current and other liabilities	<u>501,300</u>	<u>704,064</u>	<u>(202,764)</u>
Total current liabilities	<u>501,300</u>	<u>704,064</u>	<u>(202,764)</u>
NET POSITION			
Invested in capital assets	1,530,085	1,655,116	(125,031)
Unrestricted	<u>4,769,336</u>	<u>4,377,499</u>	<u>391,837</u>
Total net position	<u>\$ 6,299,421</u>	<u>\$ 6,032,615</u>	<u>\$ 266,806</u>

Current assets increased primarily due to the increase in cash from operations. The decrease in capital assets is from current year additions of IT equipment and improvements other than buildings offset by depreciation. The decrease in current and other liabilities is due to the decrease in due to management company at year end.

Statement of Activities

	Governmental Activities		
	2020	2019	Variance
Revenues:			
Program revenues:			
Capital grants and contributions	\$ 512,924	\$ 476,045	\$ 36,879
Operating grants and contributions	97,745	-	97,745
General revenues			
State passed through local school district	6,819,172	6,802,253	16,919
Other revenue	-	97,496	(97,496)
Interest income	6,465	7,429	(964)
Total revenues	7,436,306	7,383,223	53,083
Expenses:			
Basic instruction	5,038,157	4,693,900	(344,257)
Board of directors	5,811	5,561	(250)
General administration	628,059	615,044	(13,015)
Facilities	1,327,473	1,359,746	32,273
Fiscal services	20,000	20,000	-
Transportation	-	3,563	3,563
Maintenance of plant	150,000	61,757	(88,243)
Total expenses	7,169,500	6,759,571	(409,929)
Change in net position	266,806	623,652	(356,846)
Net position - beginning	6,032,615	5,408,963	623,652
Net position - ending	\$ 6,299,421	\$ 6,032,615	\$ 266,806

The increase in state pass through local school district revenue resulted from an increase in school recognition funding during the current year. The increase in basic instruction expense is a result of increased personnel expenses.

Financial Analysis of the Government's Funds

As noted, the Corporation uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the Corporation's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Corporation's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the current fiscal year, the Corporation's governmental funds reported combined ending fund balances of \$4,769,336.

The general fund is the main operating fund of the Corporation. At the end of the current fiscal year, the unassigned fund balance of the general fund was \$3,325,525. The combined ending fund balance of the Corporation's general fund increased by \$471,218 during the current fiscal year.

General Fund Budgetary Highlights

Actual revenues were less than originally budgeted as enrollment goals were not achieved, FTE count decreased from 977 to 946. Actual general fund expenditures were less than originally budgeted expenditures due to positive variances in instruction and general administration expenditures which were offset by unbudgeted capital outlay expenditures. The final budget approximated the initial budget. Overall, actual results produced a \$223,519 positive variance compared to budget. The budgetary information can be found on page 25 through 27 of this report.

Capital Asset Administration

Capital Assets. The Corporation's investment in capital assets for its governmental type activities as of June 30, 2020, amounts to \$1,530,085 (net of accumulated depreciation). This investment in capital assets includes furniture, fixtures and equipment, school bus, improvements other than buildings, leasehold improvements, IT equipment, computer equipment and audio visual equipment.

Economic Factors. A majority of the Corporation's funding is determined by the number of enrolled students. The Corporation is forecasting enrollment to at approximately 937 students for the 2020-21 school year.

Request for Information

This financial report is designed to provide a general overview of the Corporation's finances for all those with an interest in the Corporation's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Angela G. Barner, Senior Accountant at the School District of Osceola County, Florida, 817 Bill Beck Boulevard, Kissimmee, Florida, 34744-4495.

Four Corners Charter School, Inc.

STATEMENT OF NET POSITION

June 30, 2020

	<u>Governmental Activities</u>
ASSETS	
CURRENT ASSETS	
Cash	\$ 4,990,839
Accounts receivable	63,226
Due from other agencies	184,099
Prepaid items	27,074
Deposits	5,398
Total current assets	<u>5,270,636</u>
CAPITAL ASSETS	
Capital assets, net of accumulated depreciation	
Furniture, fixtures and equipment	193,500
School bus	8,370
Improvements other than buildings	467,127
Leasehold improvements	263,768
IT equipment	160,515
Audio visual equipment	25,771
Construction in progress	411,034
Total capital assets	<u>1,530,085</u>
Total assets	<u>6,800,721</u>
LIABILITIES AND NET POSITION	
LIABILITIES	
Accrued payroll and other expenses	346,314
Due to management company	113,446
Accounts payable	41,540
Total current liabilities	<u>501,300</u>
NET POSITION	
Net investment in capital assets	1,530,085
Unrestricted	4,769,336
Total net position	<u>\$ 6,299,421</u>

The accompanying notes are an integral part of these financial statements.

Four Corners Charter School, Inc.

STATEMENT OF ACTIVITIES

Year Ended June 30, 2020

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Basic instruction	\$ 5,038,157	\$ -	\$ 97,745	\$ -	\$ (4,940,412)
Board of directors	5,811	-	-	-	(5,811)
General administration	628,059	-	-	-	(628,059)
Facilities	1,327,473	-	-	512,924	(814,549)
Fiscal services	20,000	-	-	-	(20,000)
Maintenance of plant	150,000	-	-	-	(150,000)
Total governmental activities	<u>\$ 7,169,500</u>	<u>\$ -</u>	<u>\$ 97,745</u>	<u>\$ 512,924</u>	<u>(6,558,831)</u>
General revenues:					
State passed through local school district					6,819,172
Interest income					<u>6,465</u>
Total general revenues					<u>6,825,637</u>
Change in net position					266,806
Net position at July 1, 2019					<u>6,032,615</u>
Net position at June 30, 2020					<u>\$ 6,299,421</u>

The accompanying notes are an integral part of these financial statements.

Four Corners Charter School, Inc.

BALANCE SHEET - GOVERNMENTAL FUNDS

June 30, 2020

	General Fund	Capital Outlay Fund	Total Governmental Funds
ASSETS			
Cash	\$ 4,825,185	\$ 165,654	\$ 4,990,839
Accounts receivable	24,009	39,217	63,226
Due from other agencies	184,099	-	184,099
Prepaid items	27,074	-	27,074
Deposits	5,398	-	5,398
Total assets	\$ 5,065,765	\$ 204,871	\$ 5,270,636
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 41,540	\$ -	\$ 41,540
Due to management company	113,446	-	113,446
Accrued payroll and other expenses	346,314	-	346,314
Total liabilities	501,300	-	501,300
FUND BALANCES			
Nonspendable			
Prepaid items	27,074	-	27,074
Deposits	5,398	-	5,398
Committed	-	204,871	204,871
Assigned	1,206,468	-	1,206,468
Unassigned	3,325,525	-	3,325,525
Total fund balances	4,564,465	204,871	4,769,336
Total liabilities and fund balances	\$ 5,065,765	\$ 204,871	\$ 5,270,636

The accompanying notes are an integral part of these financial statements.

Four Corner Charter School, Inc.

RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET POSITION

June 30, 2020

Fund balances - total governmental funds \$ 4,769,336

The net assets reported for governmental activities in the
statement of net assets is different because:

Capital assets used in governmental activities are not financial
resources and therefore are not reported in the governmental
funds. Those assets consist of:

Furniture, fixtures and equipment, net	\$ 193,500	
School bus, net	8,370	
Improvements other than buildings, net	467,127	
Leashold improvements, net	263,768	
IT equipment, net	160,515	
Audio visual equipment, net	25,771	
Construction in progress	411,034	
Total capital assets	<u>1,530,085</u>	<u>1,530,085</u>

Total net position of governmental activities \$ 6,299,421

The accompanying notes are an integral part of these financial statements.

Four Corners Charter School, Inc.

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS**

Year Ended June 30, 2020

	General Fund	Capital Outlay Fund	Total Governmental Funds
Revenues			
State passed through local school district	\$ 6,916,917	\$ 512,924	\$ 7,429,841
Interest revenue	6,465	-	6,465
Total revenues	<u>6,923,382</u>	<u>512,924</u>	<u>7,436,306</u>
Expenditures			
Current:			
Instruction	4,857,325	-	4,857,325
Board of directors	5,811	-	5,811
General administration	628,059	-	628,059
Facilities	1,049,192	-	1,049,192
Fiscal services	20,000	-	20,000
Maintenance of plant	150,000	-	150,000
Fixed capital outlay	334,082	-	334,082
Total expenditures	<u>7,044,469</u>	<u>-</u>	<u>7,044,469</u>
Excess (deficiency) of revenues over (under) expenditures	(121,087)	512,924	391,837
Other financing sources and (uses)			
Transfer in	592,305	-	592,305
Transfer out	-	(592,305)	(592,305)
Total other financing sources (uses)	<u>592,305</u>	<u>(592,305)</u>	<u>-</u>
Net change in fund balances	471,218	(79,381)	391,837
Fund balances at July 1, 2019	<u>4,093,247</u>	<u>284,252</u>	<u>4,377,499</u>
Fund balances at June 30, 2020	<u>\$ 4,564,465</u>	<u>\$ 204,871</u>	<u>\$ 4,769,336</u>

The accompanying notes are an integral part of these financial statements.

Four Corners Charter School, Inc.

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES**

Year Ended June 30, 2020

Net change in fund balances - total government funds \$ 391,837

The change in net assets reported for governmental activities
in the statement of activities is different because:

Governmental funds report fixed capital outlays as expenditures.
However, in the statement of activities, the cost of those assets
is allocated over their estimated useful lives and reported as
depreciation expense.

Total fixed capital outlay

\$ 334,082

Less: Depreciation

(459,113)

(125,031)

Change in net position of governmental activities

\$ 266,806

The accompanying notes are an integral part of these financial statements.

Four Corners Charter School, Inc.

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

NOTE A - SUMMARY OF REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES

1. Reporting entity

Four Corners Charter School, Inc. (the "Corporation"), which is a component unit of the School District of Osceola County, Florida is a not-for-profit corporation organized pursuant to Chapter 617, Florida Statutes, the Florida Not-For-Profit Corporation Act, and Section 1002.33, Florida Statutes. The governing body of the Corporation is the Board of Directors, which is comprised of five members.

The Corporation was formed to operate Four Corners Charter School (the "School") in Osceola County, Florida. The general operating authority of the School is contained in Section 1002.33, Florida Statutes. The School operates under charter of the sponsoring school district, the School District of Osceola County, Florida (the "District"). The current charter is effective until June 30, 2030. At the end of the term of the charter, the District may choose not to renew the charter under grounds specified in the charter. In this case, the District is required to notify the Corporation in writing at least 90 days prior to the charter's expiration. During the term of the charter, the District may also terminate the charter if good cause is shown. In the event of termination of the charter, any property purchased by the Corporation with public funds and any unencumbered public funds revert back to the District. The Corporation is considered a component unit of the School District of Osceola County, Florida.

2. Government-wide and fund financial statements

The government-wide financial statements consist of a statement of net position and a statement of activities. These statements report information on all of the nonfiduciary activities of the Corporation. As part of the consolidation process, all interfund activities are eliminated from these statements. Both statements report only governmental activities as the Corporation does not engage in any business type activities.

Net position, the difference between assets and liabilities, as presented in the statement of net position, are subdivided into three categories: net investment in capital assets, restricted net position, and unrestricted net position. Net position is reported as restricted when constraints are imposed on the use of the amounts either externally by creditors, grantors, contributors, laws or regulations of other governments, or enabling legislation.

The statement of activities presents a comparison between the direct and indirect expenses of a given function and its program revenues, and displays the extent to which each function contributes to the change in net position for the fiscal year. Direct expenses are those that are clearly identifiable to a specific function.

Indirect expenses are costs the Corporation has allocated to various functions. Program revenues consist of charges for services, operating grants and contributions, and capital grants and contributions.

Four Corners Charter School, Inc.

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

NOTE A - SUMMARY OF REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES (continued)

2. Government-wide and fund financial statements (continued)

Charges for services refer to amounts received from those who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment. Grants and contributions consist of revenues that are restricted to meeting the operational or capital requirements of a particular function. Revenues not classified as program revenues are reported as general revenues.

Separate fund financial statements report detailed information about the Corporation's governmental funds. The focus of the governmental fund financial statements is on major funds. Therefore, major funds are reported in separate columns on the fund financial statements. The Corporation reports the general fund and capital outlay fund as its major funds. Reconciliations are provided that converts the results of governmental fund accounting to the government-wide presentation.

3. Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized in the period earned and expenses are recognized when a liability is incurred.

All governmental fund financial statements are reported using a current financial resources measurement focus on a modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues, except for certain grant revenues, are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the Corporation considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for federal, state, and other grant resources, revenue is recognized at the time the expenditure is made.

Under the modified accrual basis of accounting, expenditures are generally recorded when the related fund liability is incurred. However, principal and interest on general long-term debt is recorded as expenditure only when payment is due.

The Corporation's financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. Accordingly, the financial statements are organized on the basis of funds. A fund is an accounting entity having a self-balancing set of accounts for recording assets, liabilities, fund equity, revenues, expenditures, and other financing sources and uses.

Four Corners Charter School, Inc.

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

NOTE A - SUMMARY OF REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES (continued)

3. Measurement focus, basis of accounting, and financial statement presentation (continued)

Resources are allocated to and accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled. The Corporation reports the following major governmental funds:

General Fund - the general operating fund of the Corporation and is used to account for all financial resources not required to be accounted for in another fund.

Capital Outlay Fund - in accordance with the guidelines established by the District, this fund accounts for all resources for the leasing and acquisition of capital facilities by the Corporation to the extent funded by capital outlay funds.

The Corporation has contracted operations of the School to a commercial management company. The management company accounts for certain school level assets, liabilities, revenues and expenses that are not a part of the Corporation. These items, including the functional classification of expenses, are not reported in the Corporation's financial statements.

4. Cash

The Corporation's cash consists of a checking accounts held at financial institutions. Deposits are held and maintained by the District. The Corporation does not have any cash equivalents.

5. Interfund receivables, payable and transfers

Interfund receivables and payables represent activity between the funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year and are referred to as either due to/from other funds. The capital outlay fund transferred \$592,305 to the general fund for payment of rent expense related to the facilities sub-lease (see Note E-2).

6. Prepaid items and deposits

Payments made to vendors for services that will benefit periods beyond June 30, 2020 are reported as prepaid items and deposits in both the government-wide and fund financial statements.

Four Corners Charter School, Inc.

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

NOTE A - SUMMARY OF REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES (continued)

7. Capital assets

Capital assets are reported in the governmental columns on the government-wide financial statements. Capital assets are defined by the Corporation as assets with an initial individual cost of more than \$750 or a total invoice cost of greater than \$5,000 and an estimated useful life of greater than one year. Such assets are recorded at historical cost. Donated capital assets are recorded at acquisition value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset lives are not capitalized

Capital assets of the Corporation are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives (years)</u>
Furniture, fixtures and equipment	5
School bus	10
Improvements other than building	10
IT equipment	3
Computer software	3
Audio visual equipment	5

8. Accrued compensated absences

The Corporation's policy permits employees to accumulate earned but unused paid time off, which is eligible for payment upon separation from services. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable. Payments for compensated absences are generally paid out of the General Fund.

9. Revenue sources

Revenues for current operations are received primarily from the State of Florida passed through the District pursuant to the funding provisions included in the Corporation's charter agreement with the District. In accordance with the funding provisions of the charter and Section 1002.33(17), Florida Statutes, the District reports the number of FTE students and related data to the Florida Department of Education (FDOE) for funding through the Florida Education Finance Program. Funding for the schools is adjusted during the year to reflect the revised calculations by the FDOE under the Florida

Four Corners Charter School, Inc.

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

NOTE A - SUMMARY OF REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES (continued)

9. Revenue sources (continued)

Education Finance Program and the actual weighted FTE students reported by the schools during the designated FTE student survey periods.

The Corporation receives federal awards for the enhancement of various educational programs. The assistance is generally based on applications submitted to and approved by various granting agencies. These federal awards may have requirements whereby the issuance of grant funds is withheld until qualifying eligible expenditures are incurred. Revenues for these awards are recognized only to the extent that eligible expenditures have been incurred

10. Expenses

A commercial management company operates the School pursuant to a long-term contract with the Corporation. The management company is responsible for payment of virtually all operating expenses. Functional details of the Corporation's expenditures have not been presented in the financial statements as they are reported in the School's financial statements.

11. Income taxes

The Corporation is a component unit of the School Board of Osceola County, Florida and therefore as a government is not required to file an income tax return.

12. Use of estimates

The process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

13. Excess of expenditure over appropriations

Florida Education Finance Program (FEFP) and other federal and state funds are forwarded to the management company for use in school operations. The Corporation does not reimburse the management company for expenditures incurred in excess of revenue received, unless a budgeted deficit is approved by the Board. Any amounts in excess of the approved budget are considered to be contributed by the management company. For the year ended June 30, 2020, a sponsorship of \$428,539 was recognized by the School from the management company.

Four Corners Charter School, Inc.

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

NOTE A - SUMMARY OF REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES (continued)

14. Fund balance classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the Corporation is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable fund balance – amounts that are not in spendable form (such as inventory and prepaid items) or are required to be maintained intact.

Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

Committed fund balance - amounts constrained to specific purposes by the Corporation itself, using its highest level of decision-making authority (i.e., Board of Directors). To be reported as committed, amounts cannot be used for any other purpose unless the Corporation takes the same highest level action to remove or change the constraint.

For the year ended June 30, 2020, the breakout of the fund balance is shown below:

Assigned fund balance - amounts the Corporation intends to use for a specific purpose. Intent can be expressed by the Board of Directors or by an official or body to which the Board of Directors delegates the authority. The amount assigned by the Board of Directors is made up of the facility use fee \$1,056,468 as well as \$150,000 set aside each year to facilities and maintenance.

Unassigned fund balance - amounts that are available for any purpose. No other fund except the general fund can report positive amounts of unassigned fund balance.

	<u>General Fund</u>
Nonspendable	
Prepaid items	\$ 27,074
Deposits	5,398
Assigned	
Facilities and maintenance	150,000
Facilities and fees	1,056,468
Unassigned	3,325,525
	<u>\$ 4,564,465</u>

Four Corners Charter School, Inc.

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

NOTE A - SUMMARY OF REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES (continued)

14. Fund balance classification (continued)

The Corporation would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

15. Recent accounting pronouncements

The Governmental Accounting Standards Board (GASB) issued Statement No. 84, *Fiduciary Activities*, which establishes criteria for the identification of fiduciary activities and provides guidance on reporting those activities. An activity meeting the criteria should be reported in a fiduciary fund. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. The new guidance is effective for fiscal 2021.

The GASB issued Statement No. 87, *Leases*, which establishes new guidance for lease accounting for lessees and lessors and eliminates the classification of leases into operating or capital leases. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right-to-use an underlying asset. Lessees will recognize a lease liability and an intangible right to use lease asset. Lessors will recognize a lease receivable and a deferred inflow of resources. The new guidance is effective for fiscal 2022.

The Corporation is evaluating the effect of these new standards on its financial statements.

NOTE B - CASH

Custodial Credit Risk - Custodial credit risk is the risk that in the event of bank failure, the Corporation's deposits may not be returned to it. The Corporation does not have a formal policy regarding custodial credit risk. The bank balance of the Corporation's deposits was \$6,072,526 at June 30, 2020. The deposits are insured by the FDIC up to \$250,000 per entity. Monies invested in amounts greater than the insurance coverage are secured by amounts required by the Florida Security for Public Deposits Act. In the event of a default or insolvency of a qualified public depositor, the State Treasurer will implement procedures for payment of losses according to the validated claims of the Corporation pursuant to section 280.08, Florida Statutes.

Four Corners Charter School, Inc.
NOTES TO FINANCIAL STATEMENTS

June 30, 2020

NOTE C - CAPITAL ASSETS

Changes in capital assets were as follows for the year ended June 30, 2020:

	Balance at July 1, 2019	Additions	Deletions	Balance at June 30, 2020
Capital assets depreciated:				
Furniture, fixtures and equipment	\$ 1,503,285	\$ 1,215	\$ -	\$ 1,504,500
School bus	55,800	-	-	55,800
Improvements other than buildings	377,691	222,259	-	599,950
Leasehold improvements	2,193,298	-	-	2,193,298
IT equipment	1,228,373	110,608	-	1,338,981
Computer equipment	80,682	-	-	80,682
Audio visual equipment	37,392	-	-	37,392
Construction in progress	411,034	-	-	411,034
Total assets depreciated	<u>5,887,555</u>	<u>\$ 334,082</u>	<u>\$ -</u>	<u>6,221,637</u>
Less accumulated depreciation:				
Furniture, fixtures and equipment	1,228,536	\$ 82,464	\$ -	1,311,000
School bus	41,850	5,580	-	47,430
Improvements other than buildings	79,452	53,371	-	132,823
Leasehold improvements	1,710,200	219,330	-	1,929,530
IT equipment	1,087,265	91,201	-	1,178,466
Computer equipment	80,682	-	-	80,682
Audio visual equipment	4,454	7,167	-	11,621
Total accumulated depreciation	<u>4,232,439</u>	<u>\$ 459,113</u>	<u>\$ -</u>	<u>4,691,552</u>
Total governmental activities capital assets, net	<u>\$ 1,655,116</u>			<u>\$ 1,530,085</u>

Depreciation expense for the year ended June 30, 2020 was charged to functions of the Corporation as follows:

Basic instruction	\$ 180,832
Facilities	<u>278,281</u>
	<u>\$ 459,113</u>

Four Corners Charter School, Inc.
NOTES TO FINANCIAL STATEMENTS

June 30, 2020

NOTE D - CONCENTRATIONS

Revenue sources

As stated in Note A-8, the Corporation receives revenues for current operations primarily from the State of Florida through the District. The following is a schedule of revenue sources and amounts:

Sources	Amounts
School District of Osceola County:	
Base funding	\$ 4,387,899
Class size reduction	1,206,664
Supplemental academic instruction	207,597
Discretionary millage compression allocation	220,719
Instructional materials	76,038
Exceptional student education guaranteed allocation	54,607
Safe schools	49,987
Discretionary lottery	950
Digital classroom allocation	4,040
Proration to funds available	(13,573)
Mental health assistance allocation	24,067
Total funds compression allocation	64,542
Best and Brightest	91,085
Student transportation	89,302
Reading allocation	41,230
Discretionary local effort	304,345
Prior year funding adjustment	(2,060)
Subtotal	6,807,439
Capital outlay funds	477,566
School recognition	97,745
Local capital improvement tax	35,358
Florida teacher lead program	11,733
Total School Board of Osceola County, Florida	7,429,841
Interest income	6,465
Total revenues	\$ 7,436,306

Four Corners Charter School, Inc.
NOTES TO FINANCIAL STATEMENTS

June 30, 2020

NOTE E - COMMITMENTS AND CONTINGENCIES

1. Management service contract

On February, 2020, the Corporation extended its management agreement, which originally commenced on July 1, 2006. The extension is for a term of five years commencing on July 1, 2020. The contract terminates the earlier of June 30, 2025 or the termination date of the charter if the District chooses to terminate or not to renew.

The management company will manage and operate the School during the term of the agreement and is guaranteed a fee of \$500,000 plus contingent incentive fees. The incentive fees are calculated as the difference between the guaranteed fee and 15% of FEFP operational revenues, and subject to performance requirements as detailed in the management agreement. Current year management fees charged to operations totaled \$109,466. Any unearned incentive fees will be retained by the Corporation. Unearned incentive management fees totaling \$485,180 were retained by the Corporation for the year ended June 30, 2020.

2. Facilities sub-lease

The real property, buildings, and other assets, which comprise the Corporation's facilities, are owned by the District. Construction of the buildings was financed by the issuance of \$8,315,000 principal amount of Certificates of Participation, Series 2000A and \$6,385,000 principal amount of Certificates of Participation, Series 2000B (the "Certificates"), which are obligations of the District.

On April 19, 2005, the District issued \$12,095,000 principal amount of Certificates of Participation, Series 2005. The proceeds were used to refund a portion of the outstanding Series 2000 Certificates maturing on and after August 1, 2011 (the "Refunded Certificates") and, therefore, refinanced a portion of the cost of the acquisition, construction and equipping of the Series 2000 Facilities and reduced the corresponding basic lease payments due under the lease.

On August 7, 2015, the District issued \$8,310,000 principal amount of Certificates of Participation, Series 2015. The proceeds were used to refund the outstanding Series 2005 Certificates maturing on or after February 2016. The Series 2015 Certificates were issued to reduce the basic lease payments due under the lease and mature in August 2024.

The Corporation is entitled to use the facilities under a sub-lease agreement with the District that requires annual payments in amounts equal to the annual debt service payments on the Certificates. Such annual payments range from \$1,035,651 to \$1,045,730 for the Corporation. At the end of the term of the charter including renewals, if any, possession of the facilities will revert to the District which will be liable for all future payments.

Four Corners Charter School, Inc.
NOTES TO FINANCIAL STATEMENTS

June 30, 2020

NOTE E - COMMITMENTS AND CONTINGENCIES (continued)

2. Facilities sub-lease (continued)

Current year facilities lease expense charged to operations totaled \$1,049,192. This amount is included in the "Facilities" functional expense category on the accompanying statement of activities and statement of revenues, expenditures and changes in fund balances. A portion of the facility use fee in the amount of \$477,566 was reimbursed through capital outlay funds.

Current aggregate remaining rental commitments, including all extensions, under this sub-lease agreement are summarized as follows at June 30:

2021	\$ 1,037,346
2022	1,037,448
2023	1,036,883
2024	1,035,651
2025	<u>1,038,684</u>
	<u>\$ 5,186,012</u>

NOTE F - RISK MANAGEMENT

The Corporation and School are exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the School carries commercial insurance. Under the plan for property insurance, the liability is \$25,000 per occurrence. There have been no significant reductions in insurance coverage during fiscal year 2020. Settled claims resulting from the risks described above have not exceeded the insurance coverage during the previous three years.

NOTE G - RELATED PARTIES

1. Due to management company

The Corporation has entered into an agreement with a management company for professional services to manage and operate the School (See Note E-1). All monies received by revenue, grants and revenue allocations are initially deposited with the Corporation. The Corporation retains funds in order to pay for management fees. As of June 30, 2020, the Corporation has an outstanding payable due to the management company in the amount \$113,446.

Four Corners Charter School, Inc.

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

NOTE G - RELATED PARTIES (continued)

2. Due to school district

All monies received by revenue, grants and revenue allocations are initially deposited with the Corporation. The Corporation retains funds in order to pay for certain operating expenses such as lease payments to the District (see Note E-2). At June 30, 2020, there was no outstanding payable due to the District.

3. Due to Four Corners Charter School

All monies received from revenue, grants and revenue allocations are initially deposited with the Corporation. The Corporation retains funds in order to pay for facility maintenance. At June 30, 2020, the Corporation has a \$177,778 payable due to Four Corners Charter School and Four Corners Charter School has a corresponding receivable due from the Corporation, which are eliminated in the accompanying financial statements.

NOTE H - SUBSEQUENT EVENTS

In accordance with GASB Codification Section 2250.106, the Corporation has evaluated subsequent events and transactions for potential recognition or disclosure through October 7, 2020 which is the date the financial statements were available to be issued.

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the School’s financial condition, liquidity, and future results of operations. Management is actively monitoring the global situation on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Corporation is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for fiscal year 2021.

REQUIRED SUPPLEMENTAL INFORMATION

Four Corners Charter School, Inc.

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND**

Year Ended June 30, 2020

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
Revenue				
State passed through local school district	\$ 6,962,977	\$ 6,881,047	\$ 6,916,917	\$ 35,870
Interest revenue	5,000	7,000	6,465	(535)
Total revenues	<u>6,967,977</u>	<u>6,888,047</u>	<u>6,923,382</u>	<u>35,335</u>
Expenditures				
Instruction	5,116,003	5,032,257	4,857,325	174,932
Board of directors	5,561	5,561	5,811	(250)
General administration	1,131,484	1,120,258	628,059	492,199
Facilities	1,054,577	1,054,577	1,049,192	5,385
Fiscal services	20,000	20,000	20,000	-
Maintenance of plant	-	-	150,000	(150,000)
Fixed capital outlay	-	-	334,082	(334,082)
Total expenditures	<u>7,327,625</u>	<u>7,232,653</u>	<u>7,044,469</u>	<u>188,184</u>
Excess (deficiency) of revenues over (under) expenditures	(359,648)	(344,606)	(121,087)	223,519
Other financing sources (uses)				
Transfers in	476,031	476,045	592,305	116,260
Total other financing sources (uses)	<u>476,031</u>	<u>476,045</u>	<u>592,305</u>	<u>116,260</u>
Net change in fund balances	116,383	131,439	471,218	339,779
Fund balance at July 1, 2019	4,093,247	4,093,247	4,093,247	-
Fund balance at June 30, 2020	<u>\$ 4,209,630</u>	<u>\$ 4,224,686</u>	<u>\$ 4,564,465</u>	<u>\$ 339,779</u>

See accompanying note to required supplemental information.

Four Corners Charter School, Inc.

NOTES TO REQUIRED SUPPLEMENTAL INFORMATION

June 30, 2020

NOTE A - BUDGETARY BASIS OF ACCOUNTING

Annual budgets are adopted for the entire operations and may be amended by the Board of Directors (the "Board"). The budgets presented for fiscal year ended June 30, 2020, have been amended according to Board procedures. Budgets are adopted on the modified accrual basis of accounting. The legal level of budgetary control is the fund level.

Although budgets are adopted for the entire operation, budgetary comparisons have been presented for the general fund and each major fund for which a legally adopted budget exists.

SUPPLEMENTAL INFORMATION



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Partners

W. Ed Moss, Jr.
Joe M. Krusick
Cori G. Cameron
Bob P. Marchewka
Ric Perez
Thomas F. Regan
Ernie R. Janvrin
Richard F. Hayes
Renee C. Varga

501 S. New York Ave.
Suite 100
Winter Park, FL 32789
Phone: 407-644-5811
Fax: 407-644-6022
www.mosskrusick.com

631 US Highway 1
Suite 405
N. Palm Beach, FL 33408
Phone: 561-848-9300
Fax: 561-848-9332

American Institute of
Certified Public
Accountants

Florida Institute of
Certified Public
Accountants

To the Board of Directors
Four Corners Charter School, Inc.
Kissimmee, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Four Corners Charter School, Inc. (the "Corporation") a component unit of the School Board of Osceola County, Florida, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Corporation's basic financial statements and have issued our report thereon dated October 7, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Corporation's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Corporation's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Corporation's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Corporation's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Corporation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Moss, Krusick & Associates, LLC

Winter Park, Florida
October 7, 2020



MANAGEMENT LETTER

Partners

W. Ed Moss, Jr.
Joe M. Krusick
Cori G. Cameron
Bob P. Marchewka
Ric Perez
Thomas F. Regan
Ernie R. Janvrin
Richard F. Hayes
Renee C. Varga

501 S. New York Ave.
Suite 100
Winter Park, FL 32789
Phone: 407-644-5811
Fax: 407-644-6022
www.mosskrusick.com

631 US Highway 1
Suite 405
N. Palm Beach, FL 33408
Phone: 561-848-9300
Fax: 561-848-9332

American Institute of
Certified Public
Accountants

Florida Institute of
Certified Public
Accountants

To the Board of Directors
Four Corners Charter School, Inc.
Kissimmee, Florida

Report on the Financial Statements

We have audited the financial statements of Four Corners Charter School, Inc. (the "Corporation"); a component unit of the School Board of Osceola County, Florida, as of and for the fiscal year ended June 30, 2020, and have issued our report thereon dated October 7, 2020.

Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.850, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*. Disclosures in this report, which is dated October 7, 2020, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.854(1)(e)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. In connection with our audit, the Corporation did not have prior year findings.

Official Title

Section 10.854(1)(e)5., Rules of the Auditor General, requires that the name or official title of the entity and the school code assigned by the Florida Department of Education be disclosed in this management letter. The official title of the Corporation is *Four Corners Charter School, Inc. (and the School, which is a division of Four Corners Charter School, Inc., 490863)*, which is a not-for-profit corporation organized pursuant to Chapter 617, Florida Statutes, the Florida Not-For-Profit Corporation Act, and Section 1002.33, Florida Statutes.

Financial Condition and Management

Sections 10.854(1)(e)2. And 10.855(11), Rules of the Auditor General, require us to apply appropriate procedures and communicate whether or not the Corporation has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the Corporation did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.854(1)(e)6.a. and 10.855(12), Rules of the Auditor General, we applied financial condition assessment procedures for the Corporation. It is management's responsibility to monitor the Corporation's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by same.

Section 10.854(1)(e)3., Rules of the Auditor General, required that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Transparency

Sections 10.854(1)(e)7. and 10.855(13), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether the Corporation maintains on its Web site the information specified in Section 1002.33(9)(p), Florida Statutes. In connection with our audit, we determined that the Corporation maintained on its Web site the information specified in Section 1002.33(9)(p), Florida Statutes

Additional Matters

Section 10.854(1)(e)4., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Directors and applicable management and the School District of Osceola County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Moss, Krusick & Associates, LLC

Winter Park, Florida
October 7, 2020

MANAGEMENT FINDINGS, RECOMMENDATIONS AND RESPONSES

For the year ended June 30, 2020 there were no management findings, recommendations or responses.

Four Corners Charter Schools, Inc.
Governmental Balance Sheet
September 30, 2020

	Account Number	Fund Types				Total
		OF1 GENERAL	OF2 DEBT SERVICE	OF3 999.44	OF4 984.68	
ASSETS						
Cash and Cash Equivalents	1110	4,402,258.15	0.00	289,914.90	0.00	4,692,173.05
Investments	1160	0.00	0.00	0.00	0.00	0.00
Taxes Receivable	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	1130	0.00	0.00	0.00	0.00	0.00
Interest Receivable	1170	0.00	0.00	0.00	0.00	0.00
Due from Reinsurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due from Other Funds	1140	0.00	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
Total Assets		4,402,258.15	0.00	289,914.90	0.00	4,692,173.05
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	425,628.41	0.00	0.00	0.00	425,628.41
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable-Retained	2150	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Estimated Liability Self Insurance	2270	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Due to Other Funds	2160	0.00	0.00	0.00	0.00	0.00
Deferred Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		425,628.41	0.00	0.00	0.00	425,628.41
FUND BALANCES						
Total Fund Balances	2700	3,976,629.74	0.00	289,914.90	0.00	4,266,544.64
Total Liabilities and Fund Balances		4,402,258.15	0.00	289,914.90	0.00	4,692,173.05

Four Corners Charter Schools, Inc. Revenue & Expenditures - Budget And Actual September 30, 2020	GENERAL FUND				
	OF1	Budget Amounts		Actual	Percentage of Current Budget
	Account Number	Original 906.29	Current 906.29		
REVENUES					
Federal Direct	3100	0.00	0.00	0.00	0.00%
Federal Through State	3200	0.00	0.00	0.00	0.00%
State Sources	3300	6,542,833.00	6,542,833.00	1,602,642.06	24.49%
Local Sources	3400	3,500.00	3,500.00	1,546.61	44.19%
Total Revenues		6,546,333.00	6,546,333.00	1,604,188.67	24.51%
EXPENDITURES					
Current:					
Instruction	5000	4,759,395.30	4,759,395.30	1,217,980.26	25.59%
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00%
Instructional Media Services	6200	0.00	0.00	0.00	0.00%
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00%
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00%
Instructional Related Technology	6500	0.00	0.00	0.00	0.00%
Board	7100	6,000.00	6,000.00	0.00	0.00%
General Administration	7200	1,055,657.20	1,055,657.20	251,450.54	23.82%
School Administration	7300	0.00	0.00	0.00	0.00%
Facilities Acquisition and Construction	7400	1,055,346.50	1,055,346.50	265,190.37	25.13%
Fiscal Services	7500	20,000.00	20,000.00	0.00	0.00%
Food Services	7600	0.00	0.00	0.00	0.00%
Central Services	7700	0.00	0.00	0.00	0.00%
Pupil Transportation Services	7800	0.00	0.00	0.00	0.00%
Operation of Plant	7900	0.00	0.00	0.00	0.00%
Maintenance of Plant	8100	150,000.00	150,000.00	150,000.00	100.00%
Administrative Tech Services	8200	0.00	0.00	0.00	0.00%
Community Services	9100	0.00	0.00	0.00	0.00%
Debt Service	9200	0.00	0.00	0.00	0.00%
Total Expenditures		7,046,399.00	7,046,399.00	1,884,621.17	26.75%
Excess (Deficiency) of Revenues Over (Under) Expenditures		(500,066.00)	(500,066.00)	(280,432.50)	56.08%
OTHER FINANCING SOURCES (USES)					
Long-term Debt Proceeds & Sales of Capital Assets	3700	0.00	0.00	0.00	
Transfers In	3600	477,566.00	477,566.00	0.00	
Transfers Out	9700	0.00	0.00	0.00	
Total Other Financing Sources (Uses)		477,566.00	477,566.00	0.00	
FUND BALANCE					
Net Change in Fund Balance		(22,500.00)	(22,500.00)	(280,432.50)	
Fund Balance, July 01, 2020	2800	4,257,062.24	4,257,062.24	4,257,062.24	
Adjustment to Fund Balance	2891	0.00	0.00	0.00	
Fund Balance, June 30, 2021	2700	4,234,562.24	4,234,562.24	3,976,629.74	

Four Corners Charter Schools, Inc.
Revenue & Expenditures - Budget And Actual
September 30, 2020

	OF3 Account Number	CAPITAL PROJECTS FUND			Percentage of Current Budget
		Budget Amounts		Actual	
		Original 906.29	Current 906.29		
REVENUES					
Federal Direct	3100	0.00	0.00	0.00	0.00%
Federal Through State	3200	0.00	0.00	0.00	0.00%
State Sources	3300	477,566.00	477,566.00	85,044.00	17.81%
Local Sources	3400	0.00	0.00	0.00	0.00%
Total Revenues		477,566.00	477,566.00	85,044.00	17.81%
EXPENDITURES					
Current:					
Instruction	5000	0.00	0.00	0.00	0.00%
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00%
Instructional Media Services	6200	0.00	0.00	0.00	0.00%
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00%
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00%
Instructional Related Technology	6500	0.00	0.00	0.00	0.00%
Board	7100	0.00	0.00	0.00	0.00%
General Administration	7200	0.00	0.00	0.00	0.00%
School Administration	7300	0.00	0.00	0.00	0.00%
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00%
Fiscal Services	7500	0.00	0.00	0.00	0.00%
Food Services	7600	0.00	0.00	0.00	0.00%
Central Services	7700	0.00	0.00	0.00	0.00%
Pupil Transportation Services	7800	0.00	0.00	0.00	0.00%
Operation of Plant	7900	0.00	0.00	0.00	0.00%
Maintenance of Plant	8100	0.00	0.00	0.00	0.00%
Administrative Tech Services	8200	0.00	0.00	0.00	0.00%
Community Services	9100	0.00	0.00	0.00	0.00%
Debt Service	9200	0.00	0.00	0.00	0.00%
Total Expenditures		0.00	0.00	0.00	0.00%
Excess (Deficiency) of Revenues Over (Under) Expenditures		477,566.00	477,566.00	85,044.00	17.81%
OTHER FINANCING SOURCES (USES)					
Long-term Debt Proceeds & Sales of Capital Assets	3700	0.00	0.00	0.00	
Transfers In	3600	0.00	0.00	0.00	
Transfers Out	9700	(477,566.00)	(477,566.00)	0.00	
Total Other Financing Sources (Uses)		(477,566.00)	(477,566.00)	0.00	
FUND BALANCE					
Net Change in Fund Balance		0.00	0.00	85,044.00	
Fund Balance, July 01, 2020	2800	204,870.90	204,870.90	204,870.90	
Adjustment to Fund Balance	2891	0.00	0.00	0.00	
Fund Balance, June 30, 2021	2700	204,870.90	204,870.90	289,914.90	

Four Corners Charter School
Actual vs. Budget vs. Forecast Variance Analysis
For the Period Ended 9/30/2020

		YTD	YTD		%	Annual	Annual		%
		Actual	Budget	Variance	Variance	Forecast	Budget	Variance	Variance
1	ENROLLMENT (per school's record)	1,016	1,025	(9)	-1%	1,013	1,025	(12)	-1%
2	ENROLLMENT (per funding source)	906	1,025	(119)	-12%	1,013	1,025	(12)	-1%
3	ENROLLMENT (accrued/deferred)	110	-	110	0%	-	-	-	0%
4	RATE PER STUDENT	\$ 7,112	\$ 7,281	\$ (170)	-2%	\$ 7,281	\$ 7,281	\$ -	0%
REVENUES									
Earned Capitation									
5	State/Local Per Student Funding	\$ 1,611,272	\$ 1,851,504	\$ (240,232)	-13%	\$ 7,376,307	\$ 7,462,685	\$ (86,378)	-1%
6	Federal Grants	-	-	-	0%	85,890	-	85,890	100%
7	Fed. Dissemination Grant	-	-	-	0%	17,678	17,678	-	0%
8	State/Local Grants	-	-	-	0%	228,428	314,318	(85,890)	-27%
9	School Recognition Bonus	-	-	-	0%	-	97,745	(97,745)	-100%
10	Capital Outlay Funding	127,043	127,424	(381)	0%	504,963	477,566	27,397	6%
11	District Fee Refund [>250 students]	58,366	-	58,366	100%	-	-	-	0%
	Total Earned Capitation	1,796,681	1,978,929	(182,248)	-9%	8,213,266	8,369,992	(156,726)	-2%
12	Private Grants / Contributions	150,000	-	150,000	100%	150,000	-	150,000	100%
13	Before and Aftercare Revenue	11,557	23,323	(11,767)	-50%	73,353	138,376	(65,024)	-47%
14	Interest Income	157	1,056	(900)	-85%	3,692	3,692	-	0%
15	Miscellaneous Income	16,357	32,365	(16,008)	-49%	96,188	96,188	-	0%
	TOTAL REVENUES	1,974,752	2,035,674	(60,922)	-3%	8,536,499	8,608,248	(71,749)	-1%
EXPENSES									
Cost of Compensation									
16	School Leadership	59,021	38,923	(20,098)	-52%	223,571	155,691	(67,880)	-44%
17	Administrative	41,517	22,417	(19,101)	-85%	136,472	96,032	(40,440)	-42%
18	Teachers	393,092	409,113	16,021	4%	2,116,104	2,215,385	99,281	4%
19	ESE/Special Education	(144)	13,487	13,631	101%	34,442	71,748	37,306	52%
20	Resource Teachers	4,058	16,946	12,888	76%	68,631	88,117	19,487	22%
21	Guidance	10,486	9,207	(1,279)	-14%	53,657	50,641	(3,016)	-6%
22	Other Support	495	495	-	0%	2,065	1,982	(83)	-4%
23	Substitute Teachers	117,156	61,049	(56,107)	-92%	402,149	336,410	(65,738)	-20%
24	Aides - Instructional	6,601	5,023	(1,578)	-31%	50,060	133,116	83,057	62%
25	Other Support/Aides	14,376	9,684	(4,693)	-48%	99,434	64,091	(35,344)	-55%
26	Aftercare	7,793	10,503	2,710	26%	71,099	52,515	(18,584)	-35%
27	Nurse	3,215	4,675	1,460	31%	21,869	23,374	1,506	6%
28	Plant Operations	5,893	-	(5,893)	-100%	29,467	-	(29,467)	-100%
29	Tutoring	11,628	-	(11,628)	-100%	18,208	14,000	(4,208)	-30%
30	IT Support	8,940	6,000	(2,940)	-49%	25,890	24,000	(1,890)	-8%
31	Bonuses	18,133	-	(18,133)	-100%	81,800	179,545	97,745	54%
32	Stipends	2,040	17,418	15,378	88%	72,705	72,705	-	0%
33	Contracted SPED - Instruction	2,975	11,533	8,558	74%	75,370	76,263	893	1%
34	Total Taxes & Benefits	169,760	156,696	(13,064)	-8%	741,878	717,305	(24,572)	-3%
	Total Cost of Compensation	877,037	793,169	(83,868)	-11%	4,324,869	4,372,919	48,050	1%

Four Corners Charter School
Actual vs. Budget vs. Forecast Variance Analysis
For the Period Ended 9/30/2020

	YTD Actual	YTD Budget	Variance	% Variance	Annual Forecast	Annual Budget	Variance	% Variance	
Professional Services									
35	Legal Fees	298	2,344	2,046	87%	9,510	9,510	-	0%
36	Accounting Services - Audit	-	-	-	0%	7,900	7,900	-	0%
37	Outside Staff Development	8,450	2,375	(6,075)	-256%	30,883	30,883	-	0%
38	Personnel Management	-	28,874	28,874	100%	109,215	109,215	-	0%
39	Finance & Accounting Services	-	19,249	19,249	100%	72,810	72,810	-	0%
40	Educational Intellectual Property	-	38,498	38,498	100%	145,619	145,619	-	0%
41	Procurement/Vendor Management	-	9,625	9,625	100%	36,405	36,405	-	0%
42	Support Center General Overhead	136,519	48,123	(88,396)	-184%	182,025	182,025	-	0%
43	Computer Service Fees	25,881	25,881	-	0%	102,313	103,525	1,212	1%
44	Fee to Charterholder	114,932	130,211	15,280	12%	573,355	573,355	-	0%
45	Fee:County School Board	80,599	22,579	(58,020)	-257%	88,920	89,128	208	0%
46	Professional Fees - Grants	-	-	-	0%	9,803	9,803	-	0%
47	Professional Fees - Other	397	1,558	1,161	75%	14,000	14,000	-	0%
48	Advertising/Marketing Exp	4,962	2,297	(2,666)	-116%	24,458	24,458	-	0%
49	Staff Recruitment	62	220	158	72%	1,152	1,152	-	0%
	Total Professional Services	372,101	331,835	(40,266)	-12%	1,408,369	1,409,788	1,420	0%
Vendor Services									
50	Contracted Pupil Transportation	33,188	54,942	21,754	40%	219,769	219,769	-	0%
51	Extra-Curricular Activity Events	-	288	288	100%	2,000	2,000	-	0%
52	Drug Testing Fees	-	-	-	0%	60	60	-	0%
53	Licenses & Permits	280	280	-	0%	380	380	-	0%
54	Bank Charges & Loan Fees	1,956	1,904	(52)	-3%	5,813	5,813	-	0%
55	Contracted Custodial Services	54,020	54,020	-	0%	216,080	216,080	-	0%
56	Contracted Security	2,457	18,000	15,543	86%	75,000	75,000	-	0%
57	Contracted Mental Health	-	-	-	0%	13,455	13,455	-	0%
	Total Vendor Services	91,901	129,434	37,533	29%	532,557	532,557	-	0%
Administrative Expenses									
58	Travel / Auto / Meals / Lodging/Airfare	-	664	664	100%	6,942	6,942	-	0%
59	Dues & Subscriptions	893	1,067	174	16%	13,714	13,714	-	0%
60	Printing & Copying	4,029	-	(4,029)	-100%	4,029	2,150	(1,879)	-87%
61	Office Supplies	1,174	958	(216)	-23%	5,762	5,082	(680)	-13%
62	Supplies - Aftercare	-	-	-	0%	628	628	-	0%
63	Medical Supplies	-	208	208	100%	3,154	208	(2,946)	-1417%
64	Student Uniform Expense	-	-	-	0%	176	176	-	0%
65	In-house Food Service	-	-	-	0%	500	500	-	0%
66	In-house Food Service - Aftercare	-	-	-	0%	500	500	-	0%
67	Food Service - Paper & Smallwares	-	-	-	0%	100	100	-	0%
68	Bad Debt Expense	350	-	(350)	-100%	350	-	(350)	-100%
	Total Administrative Services	6,447	2,897	(3,550)	-123%	35,856	30,000	(5,856)	-20%

Four Corners Charter School
Actual vs. Budget vs. Forecast Variance Analysis
For the Period Ended 9/30/2020

	YTD Actual	YTD Budget	Variance	% Variance	Annual Forecast	Annual Budget	Variance	% Variance	
Instruction Expense									
69	Instructional Licenses	12,107	-	(12,107)	-100%	97,728	97,728	-	0%
70	Consumable Instr. Supplies & Equip.-Students	22,210	-	(22,210)	-100%	32,399	32,399	-	0%
71	Consumable Instr. Supplies & Equip.-Teachers	9,237	4,287	(4,950)	-115%	17,147	17,147	-	0%
72	Testing Materials	78	-	(78)	-100%	15,777	15,777	-	0%
	Total Instruction Expense	43,632	4,287	(39,345)	-918%	163,051	163,052	-	0%
Other Operating Expenses									
73	Telephone/Internet/Cable/Satellite	28,776	28,329	(448)	-2%	123,039	123,039	-	0%
74	Postage & Express Mail	1,290	90	(1,200)	-1334%	1,349	432	(917)	-212%
75	Electricity & Natural Gas	43,618	32,996	(10,623)	-32%	132,960	132,960	-	0%
76	Water & Sewer	3,620	4,434	814	18%	21,064	21,064	-	0%
77	Waste Disposal	17,450	17,050	(400)	-2%	68,198	68,198	-	0%
78	Pest Control	946	1,375	429	31%	5,500	5,500	-	0%
79	Maintenance & Cleaning Supplies	6,836	10,875	4,039	37%	43,500	43,500	-	0%
80	Building Repairs & Maintenance	93,226	97,866	4,640	5%	541,465	391,465	(150,000)	-38%
82	Equipment Repairs & Maintenance	-	499	499	100%	499	499	-	0%
88	Miscellaneous Expenses	-	697	697	100%	589	589	-	0%
	Total Other Operating Expenses	195,763	194,209	(1,553)	-1%	938,163	787,246	(150,917)	-19%
Fixed Expenses									
89	Office Equipment - Leasing Expense	10,749	8,340	(2,409)	-29%	29,866	29,866	-	0%
90	Property & Liability Insurance	40,691	26,436	(14,255)	-54%	105,561	105,561	-	0%
91	Rent Expense	265,190	263,644	(1,546)	-1%	1,055,347	1,055,347	-	0%
	Total Fixed Expenses	316,630	298,420	(18,210)	-6%	1,190,774	1,190,774	-	0%
92	TOTAL EXPENSES	1,903,509	1,754,251	(149,258)	-9%	8,593,639	8,486,337	(107,302)	-1%
93	Operating Surplus/(Deficit)	71,242	281,423	(210,180)	-75%	(57,140)	121,911	(179,051)	-147%
Non-Operating Expenses									
94	Capital Expenditures (NonCap)	2,228	-	(2,228)	-100%	33,478	48,928	15,450	32%
95	Capital Expenditures (Capitalized)	24,919	3,750	(21,169)	-565%	52,950	68,750	15,800	23%
96	CHANGE IN FUND BALANCE	44,095	277,673	(233,578)	-84%	(143,568)	4,232	(147,800)	-3492.4%

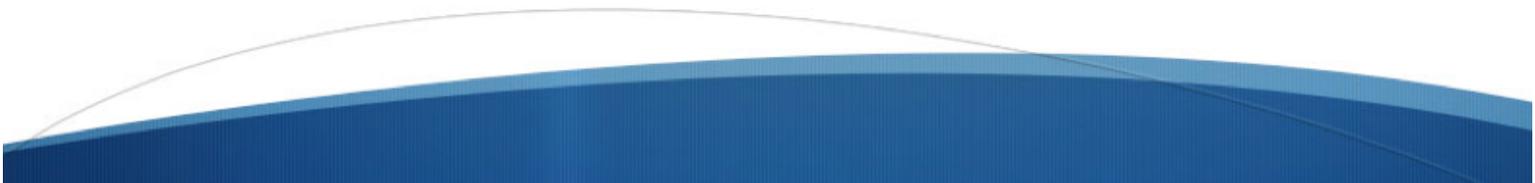
Section Cover Page



IV. Old Business

- Informational
- For Discussion
- For Action

Notes:



Four Corners Charter School

The School District of Osceola County

Dear Dr. Rafalski,

On behalf of Four Corners Charter School, Inc. Board of Directors, and pursuant to your request, attached for your review is a revised teacher salary increase allocation plan.

Please note that Four Corners Charter School board submits this Plan while reserving its right to modify the Plan as it still requires Board of Directors approval and we are still working the Florida Department of Education to finalize the amounts.

Points of Clarification or Additional Information needed

Please redo how these schools are using the 80% funds. All 80% funds must be used to raise all teachers as defined by s. 1012.01(2)(a) F.S., to the same minimum base salary, regardless of previous salary or experience.

In the plan below, we have corrected the banding and raised the minimum salary to 44,300. There is now a slight deficit remaining balance in the 80% and a slight deficit in the 20% bucket. These two will now offset each other.

County	Legal Name	Pay Group Description	Job Title	Pre HB641 Annual Rate	Amount to get to \$44,300	Amount added 20%	New Annual Rate / HB641
Osceola	Cuevas Gomez, Patricia	Four Corners Charter School	Elem Foreign Language Teacher	38,750.00	5,550.00		44,300.00
Osceola	Detres, Cynthia	Four Corners Charter School	5th Grade Teacher	38,750.00	5,550.00		44,300.00
Osceola	Dettloff, Kortney L	Four Corners Charter School	1st Grade Teacher	38,750.00	5,550.00		44,300.00
Osceola	Fook-Alexander, Simone	Four Corners Charter School	1st Grade Teacher	38,750.00	5,550.00		44,300.00
Osceola	Laing, Zarkeya	Four Corners Charter School	2nd Grade Teacher	38,750.00	5,550.00		44,300.00
Osceola	Nazario, Zena	Four Corners Charter School	3rd Grade Teacher	38,750.00	5,550.00		44,300.00
Osceola	Sanchez, Kaitlyn N	Four Corners Charter School	Kindergarten Teacher	38,750.00	5,550.00		44,300.00
Osceola	Brown, Terria M	Four Corners Charter School	Kindergarten Teacher	39,250.00	5,050.00		44,300.00
Osceola	Johnson, Amanda D	Four Corners Charter School	2nd Grade Teacher	39,250.00	5,050.00		44,300.00
Osceola	Dusel, Gillian A	Four Corners Charter School	2nd Grade Teacher	39,750.00	4,550.00		44,300.00
Osceola	Nickless, Annabelle B	Four Corners Charter School	Kindergarten Teacher	39,750.00	4,550.00		44,300.00
Osceola	Nusen, Luana J	Four Corners Charter School	2nd Grade Teacher	39,750.00	4,550.00		44,300.00
Osceola	Swanborough, Loren B	Four Corners Charter School	5th Grade Teacher	39,750.00	4,550.00		44,300.00
Osceola	Phillips, Alisha M	Four Corners Charter School	5th Grade Teacher	40,035.00	4,265.00		44,300.00
Osceola	Carlock, Victoria	Four Corners Charter School	2nd Grade Teacher	40,250.00	4,050.00		44,300.00
Osceola	Black, Christina	Four Corners Charter School	2nd Grade Teacher	40,750.00	3,550.00		44,300.00
Osceola	DuPont, Erica K	Four Corners Charter School	3rd Grade Teacher	40,825.52	3,474.48		44,300.00
Osceola	Ramos, Lilianette	Four Corners Charter School	ESE Teacher	41,055.00	3,245.00		44,300.00
Osceola	Octive, Christina A	Four Corners Charter School	3rd Grade Teacher	41,244.06	3,055.94		44,300.00
Osceola	Shelton, Steven J	Four Corners Charter School	4th Grade Teacher	41,642.03	2,657.97		44,300.00
Osceola	Ausua, Carol	Four Corners Charter School	Kindergarten Teacher	41,725.77	2,574.23		44,300.00
Osceola	Levine, Briana H	Four Corners Charter School	1st Grade Teacher	41,748.88	2,551.12		44,300.00
Osceola	Rodriguez, Evy M	Four Corners Charter School	1st Grade Teacher	42,045.27	2,254.73		44,300.00
Osceola	Luna Rodriguez, Martha P	Four Corners Charter School	Kindergarten Teacher	42,550.29	1,749.71		44,300.00
Osceola	Morales, Yesenia	Four Corners Charter School	1st Grade Teacher	42,585.00	1,715.00		44,300.00
Osceola	Morse, Marni Lynn	Four Corners Charter School	5th Grade Teacher	42,585.00	1,715.00		44,300.00
Osceola	Lee, Bonnie	Four Corners Charter School	Kindergarten Teacher	42,663.48	1,636.52		44,300.00
Osceola	Shepperd, Hayley	Four Corners Charter School	Elementary Physical Ed Teacher	42,719.48	1,580.52		44,300.00
Osceola	Mitchell, Patricia W	Four Corners Charter School	Kindergarten Teacher	42,811.95	1,488.05		44,300.00
Osceola	Betts, Marie J	Four Corners Charter School	3rd Grade Teacher	42,902.22	1,397.78		44,300.00
Osceola	Castellanos, Francis J	Four Corners Charter School	1st Grade Teacher	43,002.50	1,297.50		44,300.00
Osceola	Smith JR, Arthur L	Four Corners Charter School	4th Grade Teacher	43,125.00	1,175.00		44,300.00
Osceola	Vil, Emmanuelle D	Four Corners Charter School	Title 1 Elem Read Interv	43,652.83	647.17	1,352.83	45,652.83
Osceola	Muniz, Daria	Four Corners Charter School	4th Grade Teacher	43,974.18	325.82	1,674.18	45,974.18
Osceola	Thibault, Phyllis	Four Corners Charter School	1st Grade Teacher	44,830.88		2,000.00	46,830.88
Osceola	Gosy, Kimberley	Four Corners Charter School	2nd Grade Teacher	45,929.02		2,000.00	47,929.02
Osceola	Smith, Paul	Four Corners Charter School	Elementary Music Teacher	46,158.94		2,000.00	48,158.94
Osceola	Cordova, Jorge	Four Corners Charter School	Elementary Physical Ed Teacher	46,267.49		2,000.00	48,267.49
Osceola	Berner, Ann E	Four Corners Charter School	Elementary Art Teacher	47,517.64		2,000.00	49,517.64
Osceola	Stewart, Nelrose	Four Corners Charter School	5th Grade Teacher	47,868.38		2,000.00	49,868.38
Osceola	Herman, Christopher C	Four Corners Charter School	3rd Grade Teacher	48,960.00		2,000.00	50,960.00
Osceola	Haynes, Chiara J	Four Corners Charter School	5th Grade Teacher	49,360.03		2,000.00	51,360.03
Osceola	Hiltunen, Lindsay	Four Corners Charter School	Curriculum Resource Teacher	47,284.25		2,000.00	49,284.25
Osceola	Pendergraph, Katrice	Four Corners Charter School	Student Services Coordinator	49,745.12		2,000.00	51,745.12
Osceola	Milligan, Henry M	Four Corners Charter School	Dean of Students	53,585.85		2,000.00	55,585.85
Osceola	Holycross, Krista	Four Corners Charter School	Dean of Curriculum	60,429.78		1,500.00	61,929.78
				Total	113,556.54	26,527.01	
				Bucket	112,253.00	28,063.00	
				Difference	(1,303.54)	1,535.99	

School District of Osceola County
 2020-21 Teacher Salary Increase Allocation
 Charter School Expenditure Plan

FOUR CORNERS CHARTER SCHOOL

Total Allocation	\$ 154,195.00
-------------------------	----------------------

PART 1	
PURPOSE: To increase the minimum base salary for full-time classroom teachers , as defined in F.S. 1012.01(2)(a), plus certified PK teachers	
80% of Allocation	\$ 123,356.00
Less: Employer Benefits	\$ 11,102.04
Net Available for Salaries	\$ 112,253.96
CURRENT Base Salary	\$ 38,750.00
NEW Base Salary based on allocation	\$ 44,300.00
Number of full-time K-12 classroom teachers eligible for increase to NEW base	34.0
Number of full-time ESE PK teachers eligible for increase to NEW base	-
Part 1 Subtotal	\$ 113,556.54
Unallocated Balance, PART 1	\$ (1,302.58)

PART 2	
PURPOSE: To provide salary increases for the following:	
20% of Allocation	\$ 30,839.00
Less: Employer Benefits	\$ 2,775.51
Net Available for Salaries	\$ 28,063.49
	Number of Eligible Staff
	Salary Increase
Full-time K-12 classroom teachers	1.0 \$ 1,352.83
Full-time K-12 classroom teachers	1.0 \$ 1,674.18
Full-time K-12 classroom teachers	8.0 \$ 2,000.00
Full-time ESE PK teachers	- \$ -
Other full-time instructional personnel	3.0 \$ 2,000.00
	1.0 \$ 1,500.00
	-
	-
Salaries, Part 2	\$ 26,527.01
Unallocated Balance, PART 2	\$ 1,536.48

TOTAL COST	\$ 153,961.10
-------------------	----------------------

UNALLOCATED BALANCE	\$ 233.90
----------------------------	------------------

Completed By:

Title:

Board Approval Date:

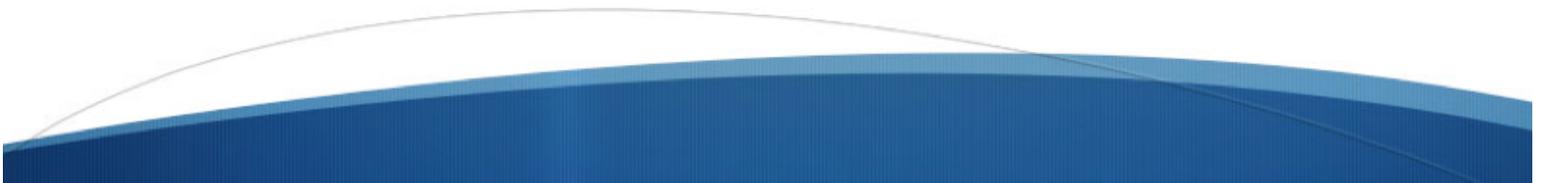
Section Cover Page



V. New Business

- Informational
- For Discussion
- For Action

Notes:



Out of Field Report

Four Corners Charter

Charter School Name School District Board Meeting Date January 5, 2021

Teacher	Out-of-Field Assignment	Current Certification(s)	Out of Field Assignment Date
Ausua, Carol	ESOL, Reading	Elementary Education (k-6)	8/10//2017
Banchs, Lilian	ESOL, Elementary ED, Reading	Permanent Substitute	8/10/17
Black, Christina	ESOL, Reading	Pre k Elementary Education	7/29/19
Brown, Terria	ESOL, Reading	KG Teacher	8/3/15
Calhoun, Curtis	ESOL	Elementary Education (Grades K-6)	10/19/20
Castellanos, Francis	ESOL, Reading	Teacher, First Grade	7/30/18
Cuevas, Patricia	ESOL, Reading	Temp. World Lang. Spanish K-12	7/29/19
DeRose, James	ESOL, Elementary Ed, Reading	Daily Substitute	9/15/20
Detres, Cynthia	ESOL, Reading, Elem. Education	Pre-K Education	8/10/17
Dettloff, Kortney	ESOL, Reading	Temp. Elem. Education K-6	8/10/17
DuPont, Erica	ESOL, Reading	Prof. Cert Elem. Ed. (K-6)	7/25/16
Fook-Alexander, Simone	ESOL, Elementary ED, Reading	Social Science (5-9)	8/6/19
Gosy, Kimberly	Reading	Elementary Education (Grades K-6)	8/1/06
Haynes, Chiara	Reading	Elementary Education (Grades K-6)	12/6/06
Haynes, Shanavia	ESOL, Reading, elem. Education	Social Science (5-9)	8/13/18
Herman, Christopher	ESOL, Reading	Prof. Cert. Pre kinder/Primary Ed.	8/1/19
Johnson, Amanda	ESOL, Elementary ED, Reading	Temp. Elem. Education K-6	7/29/19
Levine, Briana	Reading	Prof. Elem. Education K-6	7/25/16
Liang, Zarkeya	ESOL, Elementary ED, Reading	Temp. PRE K Primary Education	12/2/19
Luna, Martha	ESOL, Reading	Elementary Education (Grades K-6)	4/4/16
Mitchell, Patricia	Reading	Teacher, Kindergarten	8/3/17
Morales, Yesenia	ESOL, Reading	Prof. Cert Elem. Ed. (K-6)	8/10/17
Morse, Marni	ESOL, Reading	Prof. Cert Elem. Ed. (K-6)	7/27/17
Natson-Levels, Patrice	ESOL, Elementary ED, Reading	Permanent Substitute	9/27/17
Nazario, Zena	ESOL, Reading	Temp. Elem. Education K-6	8/10/17
Nickless, Annabelle	ESOL, Reading	Pre K Primary Education	8/10/17
Novoa, Farah	ESOL, Elementary ED, Reading	Temp. Cert. Drama 6-12	8/10/17
Nusen, Luana	ESOL, Reading	Temp. Cert. Elem. Education K-6	2/11/19
Page, Taja	ESOL, Elementary ED, Reading	Permanent Substitute	7/30/18
Pence, Jacob	ESOL,	Music K-12	9/21/20
Phillips, Alisha	ESOL, Reading	Elementary Education K-6	7/30/18
Rodriguez, Evy	Reading	Elementary Education K-6	7/25/16
Ross, Desiree	ESOL, Reading	Daily Substitute	1/4/20
Saint Just, Jason	ESOL, Reading, Elem. Education	Health Grades K-12	9/21/20
Salandy, Joan	ESOL, Reading, Elem. Education	Permanent Substitute	8/10/20
Sanchez, Kaitlyn	ESOL, Reading	Temp. Elementary Education K-6	7/20/19
Shelton, Steven	ESOL, Reading	Prof. Cert Elem. Ed. (K-6)	7/25/16
Smith, Arthur	ESOL, Elementary ED, Reading	Business Education 6-12	8/10/17
Stewart, Nelrose	Reading	Prof. Elem. Education K-6	8/1/06
Suarez, Karen	ESOL,	Daily Substitute	12/6/15
Swanborough, Loren	ESOL, Reading	Temp. Elementary Education K-6	8/10/20
Vil, Emmanuelle	ESOL, Reading	Prof. Elem. Education K-6	8/3/15

**STATE OF FLORIDA
DEPARTMENT OF EDUCATION**

FILED AGENCY CLERK

2020 NOV 30 AM 8:54

DEPT OF EDUCATION
TALLAHASSEE FLA

DOE ORDER NO. 2020-EO-07

IN RE: WAIVING STRICT
ADHERENCE TO THE FLORIDA
EDUCATION CODE, AS SPECIFIED
HEREIN, PURSUANT TO
EXECUTIVE ORDER NUMBER 20-
52, MADE NECESSARY BY THE
COVID-19 PUBLIC HEALTH
EMERGENCY

EMERGENCY ORDER

WHEREAS, the Governor of the State of Florida issued Executive Order No. 20-276, ratifying and reaffirming Executive Order No. 20-52, declaring a state of emergency in response to the COVID-19 Public Health Emergency; and,

WHEREAS, in Florida Division of Emergency Management Order No. 20-004, the State Coordinating Officer directed the Florida Department of Education in coordination with educational providers to take all appropriate action to promote the health, safety, welfare and education of Florida's students during the emergency; and,

WHEREAS, the Commissioner of Education issued DOE Order No. 2020-EO-06, providing funding stability for school districts and educational options for parents during the pandemic, including in-person, innovative and virtual instruction; and,

WHEREAS, thanks to Florida's courageous and dedicated educators and local school leaders, all 67 county school districts, all state university laboratory schools and the Florida School for the Deaf and the Blind opened for in-person instruction so that nearly 65% of Florida's public school students (approximately 1.85 million) are learning in-person; and,

WHEREAS, parents and districts continue to need the educational and financial benefits provided by DOE Order No. 2020-EO-06, including funding stability as students continue to return to in-person instruction, supports for students who are not meeting grade-level expectations and an array of learning modalities (in-person, innovative, virtual) so that parents can select the option best suited for their children; and,

WHEREAS, disproportionate numbers of students who are already educationally disadvantaged are learning off-campus or not attending school at all, and certain achievement gaps are widening, such that additional supports and interventions are needed to reach children who are not enrolled in school and to help students who are enrolled but experiencing academic losses during the pandemic.

NOW, THEREFORE, I, Richard Corcoran, Commissioner of the Florida Department of Education (Department), pursuant to the authority granted by Executive Order 20-52 and Florida Division of Emergency Management Order No. 20-004, issue this Order to accomplish the goals of: 1) building on the successful reopening of all public schools to in-person instruction; 2) promoting parental choice while ensuring that every student is making adequate academic progress; 3) providing financial continuity to enable each school district to maintain the full panoply of services for the benefit of Florida students and families, including students from vulnerable populations such as low-income families, migrant families, the homeless, English Language Learners, students in foster care and students with disabilities; and 4) empowering every district to maintain high-quality school choices for Florida students and families with a focus on eliminating achievement gaps, which have been exacerbated by the crisis. I further find that the flexibility provided for in this Order is necessary to respond to and mitigate the impact of the emergency and promote the health, safety, and welfare of persons connected with Florida's educational system.

I. Spring 2021 Education Plans.

- a. In order to receive the benefits provided for in this Order, school districts must submit to the Department a Spring 2021 Education Plan that satisfies the requirements of this Order by Tuesday, December 15, 2020. Similarly, each charter school governing board must submit a Spring 2021 Education Plan to the sponsoring district by Friday, December 15, 2020. Either a school district or a charter school governing board may request assistance from the Department to resolve any disputes over a sponsor's approval of a charter school's Spring 2021 Education Plan. The Department will seek to resolve such disputes within three business days. The Department may withhold approval of a school district's Spring 2021 Education Plan until such time as all the charter school Spring 2021 Education Plans in the district have been approved by the district.
- b. Spring Intervention Plans. As a component of a district's Spring 2021 Education Plan, districts must submit a Spring Intervention Plan for students identified for expanded learning and supplemental interventions and services. The plan must document the interventions for reading and mathematics, by grade-level and learning modality, the method of identification of students, and include an explanation of how notice of these services and the need for services will be provided to parents/guardians. Spring Intervention Plans must be designed to focus on closing achievement gaps, particularly those that were exacerbated during the pandemic. Any plans for interventions that will continue into Summer 2021 for students with widening grade-level deficiencies must be identified in Spring Intervention Plans. Districts or charter schools that experienced lost instructional time due to delayed opening or temporary closures must provide an explanation of how lost instruction time has been or will be made up.
- c. The format of plan submissions and assurances, as well as the timing of review and approvals, will be established by the Commissioner of Education. The

submission of Spring 2021 Education Plans, including the companion Spring Intervention Plan, and subsequent approval of those plans do not constitute a waiver of state statutes regarding instructional days and hours, rather, approval demonstrates how the district or school adheres to those statutes and rules. Nothing herein requires a district or charter school to submit a plan if the district or charter school wishes to open in traditional compliance with statutory requirements for instructional days and hours. Such districts or charter schools will be subject to funding increases and decreases in the manner prescribed in Florida law for the Spring semester.

II. School District and Charter School Requirements for Benefits of the Order.

- a. All schools remain open. All school boards and charter school governing boards must continue to open brick and mortar schools at least five days per week for all students, subject to advice and orders of the Florida Department of Health, local departments of health, and subsequent executive orders. The day-to-day decision to open or close a school must always rest locally with the board or executive most closely associated with a school: the superintendent or school board in the case of a district-run school; the charter governing board in the case of a public charter school; or the private school principal, director or governing board in the case of a nonpublic school. Strict compliance with requirements of section 1001.42(4)(f), Florida Statutes, requiring school districts to establish a uniform and fixed date for the opening and closing of schools is waived to the extent necessary to give effect to this Order. In addition, strict compliance with sections 1003.02 and 1011.60(2), Florida Statutes, requiring school districts to operate public schools for a minimum of 180 days or an hourly equivalent is waived to the extent necessary to give effect to this Order, consistent with an approved Spring 2021 Education Plan. Further, strict compliance with the reporting requirements for educational planning and information, as set forth in section 1008.385, Florida Statutes, and Rule 6A-1.0014, Florida Administrative Code, is waived to the extent necessary to give effect to this Order, consistent with an approved Spring 2021 Education Plan.
- b. Continue full panoply of services. Pursuant to the authority granted in section 1001.10(8), Florida Statutes, school districts and charter school governing boards must provide the full array of services that are required by law so that families who wish to educate their children in a brick and mortar school full time have the opportunity to do so; these services include in-person instruction (barring a state or local health directive to the contrary), and specialized instruction and services for students with Individual Educational Plans (IEPs). Required services must be provided to students from low-income families, students of migrant workers, students who are homeless, students with disabilities, students in foster care, students who are English Language Learners and other vulnerable populations.
- c. Continue progress monitoring and interventions. Robust progress monitoring and requisite interventions must be extended to all students with tiered support

for students who are not making adequate progress. Progress monitoring data must be shared regularly with the Department, as prescribed, to help ensure that resources are rapidly deployed to support students who are failing to make adequate progress.

d. Continue expanded learning and supplemental interventions and services. School districts and charter schools must provide supplemental services (such as after-school tutoring, Saturday Academies, Summer Intervention Camps), for any student who, based upon progress monitoring or other data, has not achieved grade-level mastery or who is not on track to achieve a minimum of one year of academic growth during the 2020-21 school year. Such students must be identified by districts and charter schools as soon as possible and provided written notice of the need and availability of these services. School districts and charter schools must use progress monitoring data to track these students, regardless of whether or not they participate in supplemental services.

e. Continue services for students with disabilities and English Language Learners (ELLs).

1. Students with IEPs must be given the services necessary to ensure that they receive a free and appropriate education, in accordance with their IEPs. School districts must continue to work with IEP Teams to identify students who may have regressed during school closures or during the fall term. School districts must ensure that IEP Teams are appropriately determining needed services, including compensatory services. IEP Teams must follow a student-centered approach and, in accordance with Rule 6A-6.0331, Florida Administrative Code, provide a multi-tiered system of support with a commitment to ensure that the individual needs of each child are met.

2. If an English Language Learner's English reading, writing, listening or speaking skills have regressed during school closures, school districts should convene an ELL Committee meeting with appropriate staff and parents to determine if additional or supplemental English for Speakers of Other Languages (ESOL) services are needed. Although ELL Committee meetings may take place virtually or on-site, school districts should ensure that appropriate identification of English skills has been noted and that schools have the resources to implement additional interventions and strategies. Until Florida Standards Assessment (FSA) for English Language Arts (ELA) assessment scores are available, and despite Rule 6A-6.0903(2)(a)2.b. and c., Florida Administrative Code, school districts are authorized to use scores from district reading assessments, such as progress monitoring, in lieu of FSA-ELA assessment scores, to exit a student from an ESOL program for the 2020-21 school year. Further, despite the requirements of Rule 6A-6.09022(2), Florida Administrative Code, districts may use existing proficiency assessment scores, in lieu of re-testing students for the 2020-21 school year, when determining whether to provide extended services to ELL beyond three years.

- f. Charter school flexibility. School districts must extend the same flexibility in instructional methods and funding to every charter school that submits a Spring 2021 Education Plan to the sponsoring district addressing the requirements set forth in this Order. Charter schools with an approved Spring 2021 Education Plan are authorized to exercise the flexibility provided in this Order. For charter schools with an approved Spring 2021 Education Plan, school districts must adjust funding for their increases or decreases in the same manner that the state funds the enrollment increases or decreases of districts with an approved Spring 2021 Education Plan.
- g. Innovative learning modality. School districts and charter schools are authorized to continue the innovative learning modality in the Spring semester. However, except as provided below, any student who is not making adequate academic progress in the innovative learning modality must be transitioned to another learning modality (in-person, virtual) as soon as practicable. In order for a student who is not making adequate progress to remain in the innovative learning modality, the district or charter school must: 1) provide written notice to the parent or guardian that the child is not making adequate progress and any associated education risks; and 2) obtain written acknowledgement from the parent or guardian verifying the receipt of this information and the intent to remain in the innovative learning modality. Students that are transitioned out of the innovative learning modality based on this requirement must be given additional interventions and supports.
- h. Parental selection of learning modality. School districts and charter schools must not unreasonably restrict the decision of a parent or guardian to alter the learning modality (in-person, innovative, virtual) that best suits their child's needs. Restricting when changes can be made to a certain time of the semester or requiring more than a week's notice prior to changing a student's learning modality are presumptively unreasonable.
- i. Truancy/Attendance of students. School districts must provide enhanced outreach to parents and guardians to ensure maximum in-person enrollment and participation in school. Districts must identify Voluntary Pre-kindergarten and kindergarten-eligible students in their district with the goal of engaging students to maximize kindergarten readiness to support long-term achievement. Efforts to enforce attendance and discourage absenteeism and truancy must be given priority. Every Spring 2021 Education Plan must identify the resources the district will deploy to ensure that every child in the district is accounted for and is actively participating in the public education system, excluding students who are enrolled in private school or home education.
- j. Professional development. In order to assist teachers and their students, school districts must provide training and support to teachers with a focus on those teaching in an innovative and virtual environment for the first time, or who are not yet proficient with these teaching modalities. The training and support must include specific strategies designed to ensure that teachers are fully prepared to

support the intervention needs of their students, regardless of the learning modality.

III. Financial Continuity to Ensure High-Quality Educational Services.

- a. Funding for the Fall 2020 semester was set by DOE Order No. 2020-EO-06, which allowed districts to receive funding for the first half of the school year, based upon the General Appropriations Act (GAA) forecast. School districts receive this funding without regard to the results of the October survey.
- b. Funding provided to school districts and charter schools with an approved Spring 2021 Education Plan is designed to continue the financial continuity provided in DOE Order No. 2020-EO-06, with modifications to ensure districts with increased full-time equivalent (FTE) students following surveys 3 and 4 as set forth in Rule 6A-1.0451, Florida Administrative Code, are funded for that increase.
- c. School districts with an approved Spring 2021 Education Plan will receive Florida Education Finance Program (FEFP) funding for the Spring semester based on the methodology described below. For purposes of this Order, the term “GAA forecast” or “forecast appropriation” means the second half of the 2020-21 FEFP appropriation.
- d. The Department will use annualized FTE following surveys 3 and 4, and Add-on FTE from 2019-20 survey 5, to identify all “growth districts.” A growth district is a district where the annualized FTE following survey 3 or 4 (or both), and Add-on FTE from 2019-20 survey 5, generate greater funding for a district than the GAA forecast.
- e. For the Spring semester, each district will receive the greater of:
 - i. The forecast appropriation, less the cost to fund the growth districts; or
 - ii. The funding generated by surveys 3 and 4, and Add-on FTE from 2019-20 survey 5, less the cost to fund the growth districts. The funding generated by surveys 3 and 4, and Add-on FTE from 2019-20 survey 5, shall be equal to one-half of the Second FEFP Calculation plus one-half of the FEFP calculation following surveys 3 and 4.
- f. The cost to fund the increase in growth districts will be proportionately spread across all school districts.
- g. The Student Transportation categorical district allocations within the FEFP shall remain as calculated within the GAA.
- h. Any unused funds from a categorical funded through specific appropriations 8, 9, 92, or 93, shall be used to fund the FEFP for the Spring 2021 semester, consistent with this Order.

- i. Funding adjustments resulting from FTE audits, Earned vs. Paid calculation and other prior year adjustments are not affected by this order and will be processed as in past years.
- j. For charter schools with an approved Spring 2021 Education Plan, school districts must fund their FTE students in the same manner that the state funds districts with enrollment growth or decreases.

IV. Private Schools that Accept Scholarship Students.

Private schools that accept public scholarship students may be deemed by the Commissioner of Education to satisfy the requirements for each student to maintain direct student contact with teachers under section 1002.421, Florida Statutes, and “actual school instruction days” for purposes of satisfying the daily and hourly instructional time as set forth in Rule 6A-1.09512, Florida Administrative Code, by submitting a Spring 2021 Education Plan, by Tuesday, December 15, 2020, in a format prescribed by the Department, that provides: 1) access to student progress monitoring data; and 2) plans to provide interventions to struggling public scholarship students, and that does not unreasonably restrict a parent or guardian’s option to alter the learning modality (in-person, innovative, virtual) that best suits their child’s needs. Restricting when changes can be made to a certain time of the semester or requiring more than a week’s notice prior to changing a student’s learning modality are presumptively unreasonable.

V. Intensive Reading Interventions.

In order to ensure that students are provided intensive reading interventions when there are limited opportunities to complete reading certifications and endorsements, sections 1008.25(7)(b)3., 1011.62(9)(c)5., and 1011.62(9)(d)1., Florida Statutes, and Rule 6A-6.6053(9)(c)5., Florida Administrative Code, are suspended to allow teachers who are not yet fully certified or endorsed in reading to provide intensive reading interventions out-of-field until June 30, 2021.

VI. Waivers Require an Approved Spring 2021 Education Plan.

All of the statutory and rule waivers set forth in this Order for school districts and charter schools are contingent upon having an approved Spring 2021 Education Plan.

VII. Effective Date.

This Order is effective immediately, and shall remain effective through the 2021 Summer semester, unless extended by a subsequent emergency order.

DONE AND ORDERED this 30th day of November 2020, in
Tallahassee, Leon County, Florida.



Richard Corcoran
Commissioner of Education

I HEREBY CERTIFY that the above EMERGENCY ORDER has been filed with the
Agency Clerk of the Department of Education, on this 30 day of November
2020.



Agency Clerk



FLORIDA DEPARTMENT OF
EDUCATION
fldoe.org



Spring 2021 Education Plan and Assurances

[CSUSA FLORIDA]

Due: December 15, 2020

Purpose

The purpose of this document is to guide charter schools and charter school networks to plan for the continued implementation of the 2020-21 District Reopening Plan through an updated Spring 2021 Education Plan and to capture an updated agreement of assurances. The flexibility provided for in DOE Order No. 2020-EO-07 is necessary to respond to and mitigate the impact of the emergency and to promote the health, safety and welfare of persons connected with Florida's educational system. Overall, this document focuses on accomplishing the following four goals:

1. Building on the successful reopening of all public schools to in-person instruction;
2. Promoting parental choice while ensuring that every student is making adequate academic progress;
3. Providing financial continuity to enable each school district to maintain the full panoply of services for the benefit of Florida students and families, including students from vulnerable populations such as low-income families, migrant families, the homeless, English Language Learners (ELLs), students in foster care and students with disabilities; and
4. Empowering every district and charter school to maintain high-quality school choices for Florida students and families with a focus on eliminating achievement gaps, which have been exacerbated by the crisis.

Directions

Charter schools and charter school networks shall complete this form and submit it to their school district sponsor no later than December 15, 2020. The subject line of the email must include the name of the charter school and Spring 2021 Education Plan and Assurances. The charter school shall complete the plan, agree to all assurances and faithfully implement the plan to receive the statutory flexibilities and financial supports that are offered in DOE Order No. 2020-EO-07. Approval of this plan will be predicated on the ability to deliver the needed resources for intervention programs to address any learning loss or lack of progress for students not on grade level, especially those students who are returning from options other than the traditional brick and mortar setting.

Charter School Education Plan Assurances

The charter school or charter school network must agree to **ALL** of the assurances by checking the corresponding boxes.

Assurance 1: All schools will remain open. *The charter school or charter school network agrees to the conditions set forth in section II.a. of DOE Order No. 2020-EO-07.* The charter school will continue to assure that its brick and mortar school must continue to be open at least five days per week for all students, subject to advice and orders of the Florida Department of Health, local departments of health and subsequent executive orders.

Assurance 2: Continue the full panoply of services. *The charter school or charter school network agrees to the conditions set forth in sections II.b. and II.e. of DOE Order No. 2020-EO-07.* The school agrees to continue to provide the full array of services that are required by law so that families who wish to educate their children in a brick and mortar school full time will continue to have the opportunity to

Spring 2021 Education Plan and Assurances

do so. The school agrees to provide students with Individual Educational Plans (IEPs) the services necessary to ensure that they receive a free and appropriate education. The school agrees to identify students who may have regressed during school closures or during the fall term. The school must ensure that IEP teams are appropriately determining needed services, including compensatory services. If an ELL's reading, writing, listening or speaking skills have regressed during school closures, the school agrees to convene an ELL committee meeting with appropriate staff and parents to determine if additional or supplemental English for Speakers of Other Languages services are needed.

✓ **Assurance 3: Continue progress monitoring and interventions.** *The charter school or charter school network agrees to the conditions set forth in sections II.c. and II.d. of DOE Order No. 2020-EO-07.* The school agrees to continue to provide robust progress monitoring and requisite interventions to all students, with tiered support for students not making adequate progress. Students who are receiving instruction through innovative learning modalities must transition to another learning modality if they fail to make adequate progress. The school agrees to provide monthly progress monitoring reports to parents/guardians for students identified as performing below grade level and/or demonstrating decline on the school's progress monitoring system. The school agrees to provide the department with a detailed report, in a format prescribed by the Florida Department of Education, based on progress monitoring data that delineates the interventions provided to students and the effectiveness of each intervention at the end of the spring semester. The purpose of this report is to identify and differentiate between effective and ineffective intervention strategies provided to students not making adequate progress. The school agrees to continue to provide supplemental services (afterschool, weekend, and summer) for any student who, based upon progress monitoring or other data, has not achieved grade-level mastery or who is not on track to achieve a minimum of one year of academic growth during the 2020-21 school year. The school agrees to identify these students and provide written notice of the need and availability of these services to parents/guardians.

✓ **Assurance 4: Innovative learning modality.** *The charter school or charter school network agrees to the conditions set forth in sections II.g. and II.h. of DOE Order No. 2020-EO-07.* The charter school agrees that if a student receiving instruction through the innovative learning modality is failing to make adequate progress, the parents/guardian must be contacted, and the student must be transitioned to face-to-face instruction. The school agrees that a student who is not making adequate progress will only be allowed to remain in the innovative learning modality if the charter school: 1) provides written notice to the parent or guardian that the child is not making adequate progress and any associated education risks; and 2) obtains written acknowledgement from the parent or guardian verifying the receipt of this information and the intent to remain in the innovative learning modality. The school agrees that students transitioned out of the innovative learning modality must be given additional interventions and supports. Charter schools must not unreasonably restrict the decision of a parent or guardian to alter the learning modality (in-person, innovative, virtual) that best suits their child's needs. Restricting when changes can be made to a certain time of the semester or requiring more than a week's notice prior to changing a student's learning modality are presumptively unreasonable.

Spring 2021 Education Plan and Assurances

✓ **Assurance 5: Truancy/Attendance of students.** *The charter school or charter school network agrees to the conditions set forth in section II.i. of DOE Order No. 2020-EO-07.* The charter school agrees to continue to provide enhanced outreach to parents/guardians to ensure maximum in-person student enrollment and participation in public schools.

✓ **Assurance 6: Continue professional development.** *The charter school or charter school network agrees to the conditions set forth in section II.j. of DOE Order No. 2020-EO-07.* The charter school agrees to continue to provide professional development to teachers and leaders to become proficient in the delivery of grade-level standards within all learning modalities, as well as the utilization of progress monitoring for remediation and intervention.

District Spring 2021 Education Plan

Directions: The charter school or charter school network must address each of the following areas and their sub-components in the corresponding text box below. Please remember to clearly label the required information you are providing below accordingly, e.g., 1.a., 2.c., 3.d., etc. Additionally, please check to make sure you have **thoroughly and clearly answered each required area and sub-component below prior to submission.**

1. **Spring Intervention Plan.** The charter school or charter school network shall explain in detail a proposed 2021 Spring Intervention Plan with the following three components:
 - a. A focus on closing achievement gaps, particularly those that have been exacerbated during the pandemic. Include the school’s plan for additional instructional time including afterschool, weekends, and/or summer programs, and an explanation of how lost instruction time has been or will be made up.
 - b. Targeted outreach for students who are demonstrating a decline on the district’s progress monitoring system for reading and mathematics, by grade level and by learning modality.
 - c. Specify additional interventions and supports that will be provided to students who are transitioned out of the innovative learning model.

Please see pages 1-3 of the CSUSA FL Spring 2021 Education Plan.

2. **Innovative Learning Modality.** The charter school or charter school network shall explain in detail its plan to:
 - a. Offer the innovative learning modality only to students who are making adequate academic progress.
 - b. Provide written notice to the parent/guardian that the child is not making adequate progress and describe the associated education risks. The charter school must obtain a written acknowledgement from the parent or guardian verifying the receipt of this information and their intent to have their child remain in the innovative learning modality. The school must submit a copy of the written acknowledgement form that they will provide to parents/guardians.

Please see page 4 of the CSUSA FL Spring 2021 Education Plan.

Spring 2021 Education Plan and Assurances

3. **Enhanced Outreach - Truancy/Attendance of Students.** The charter school or charter school network shall list strategies they are implementing to:
- Identify vulnerable students who have had limited or no contact with the school and transition them to the appropriate learning modality, including students who have yet to appear or enroll for the 2020-21 school year.
 - Identify VPK- and kindergarten-eligible students with the goal of engaging students to maximize kindergarten readiness to support long-term achievement.

Please see pages 5-6 of the CSUSA FL Spring 2021 Education Plan.

4. **Professional Development.** The charter school or charter school network shall list professional development opportunities provided and planned to support teachers and leaders in implementing the Spring 2021 Education Plan, including:
- Innovative and virtual learning modalities;
 - Interventions to support students in various learning modalities; and
 - Technology needs (especially new learning management systems).

Please see pages 7-8 of the CSUSA FL Spring 2021 Education Plan.

Spring 2021 Education Plan and Assurances

Acknowledgement

The charter school or charter school network verifies that the information contained in this form that it provides to its school district sponsor is consistent with, and meets the intent of, the provisions outlined in DOE Order No. 2020-EO-07.

Name and title of person responsible for completion and submission of the Spring 2021 Education Plan.
<i>Eddie Ruiz, Florida State Director</i>
Contact information: email, phone number
<i>er Ruiz@charterschoolsusa.com, 954-202-3500</i>
Date submitted
<i>12/14/2020</i>
Signature of authorized representative
<i>Eddie Ruiz</i>



SPRING 2021 EDUCATION PLAN

CSUSA Florida Schools will have a Spring 2021 Education Plan that provides the following three options for families:

- 5-day In-Person at School model for parents who choose this option at any point in the school year
- 5-day Fully Mobile model using interactive technology that will stream to remote students and devices for students making adequate academic progress
- 5-day Flexible Model including a combination of in-person at school and fully mobile experiences for students making adequate academic progress
 - This is a hybrid solution of in-classroom and mobile experiences, which can take place at school or at home
 - The instructional experience between both deliveries will be seamless

Schools will continue to operate with heightened health and security measures, following CDC guidelines, to ensure the health and safety of our students and faculty. The school and its governing board will collaborate, as required, and will follow guidance from the state or local Department of Health regarding decisions to close and/or re-open schools. This collaboration will also include the District. Communication for these day-to-day decisions will be disseminated accordingly to all stakeholders.

The school day will include a full array of courses and services for all students, inclusive of full-time, in-person instruction. All three models will include synchronous and asynchronous learning, as well as opportunities for students interact with their teacher(s) and peers. Instructional minutes will be comparable in all three models and will meet at statutory requirements.

Special education services, related services and accommodations will continue to be delivered to students in all three models to ensure the provision of a free and appropriate education. IEP/504/EP meetings will continue to be conducted with an option for team members to join through a web-conferencing platform, in accordance with LEA guidelines. Progress toward IEP goals will continue to be monitored and additional support will be provided to students, including compensatory services, as appropriate and in alignment with LEA procedures. Screening and evaluation of students will also continue following LEA parameters.

CSUSA FL Schools will continue to follow LEA guidelines and procedures related to registration and identification of English Language Learner (ELL) students. In all three learning models, ELL students will instruction that is equal to the instructional quality, content and scope that native English speakers will receive. All educational programming will comply with all applicable federal, state and local laws, statutes and guidelines. The progress of our ELLs will be monitored and students who may have regressed on reading, writing, listening, or speaking skills will be identified. ELL committee meetings will be convened based on a review of the progress monitoring data to determine appropriate ESOL services and additional interventions that may be warranted, including extending services to ELLs beyond three years, if appropriate.

Vulnerable populations students, including those who are economically disadvantaged, migrant, homeless, in foster care, students with disabilities, and students who are English Language Learners will be encouraged to participate in in-person learning, even if they are making adequate progress.

CSUSA FL Schools will continue to implement the CSUSA Balanced Assessment System (provided in Appendix A), including NWEA MAP and/or iReady Diagnostic Assessments during three scheduled assessment periods during the 2020-2021 school year. This is administered for Reading and Math. Standards-based instructional focus assessments, as well as continuous progress monitoring within adaptive instructional software platforms, will be implemented every four to six weeks to ensure tiered support for students. Assessment integrity plans are in place for all students, including those participating in mobile learning. This includes training parents on academic integrity, using lock down browsers for some assessments and providing opportunities for mobile learners to come to school to assess in-person in a safe environment.



1. SPRING INTERVENTION PLAN

The charter school or charter school network shall explain in detail a proposed 2021 Spring Intervention Plan with the following three components:

- a. A focus on closing achievement gaps, particularly those that have been exacerbated during the pandemic. Include the school's plan for additional instructional time including afterschool, weekends, and/or summer programs, and an explanation of how lost instruction time has been or will be made up.
- b. Targeted outreach for students who are demonstrating a decline on the district's progress monitoring system for reading and mathematics, by grade level and by learning modality.
- c. Specify additional interventions and supports that will be provided to students who are transitioned out of the innovative learning model.

1-a

As part of the CSUSA FL Schools Spring 2021 Education Plan, there will be a focus on closing achievement gaps for all students, particularly those that have been exacerbated during school closures or the fall 20-21 term due to the pandemic. CSUSA FL Schools will follow the Balanced Assessment System, provided in Appendix A. Each school will review the data from students' fall to winter benchmark and winter to winter benchmark (i.e., iReady and/or NWEA), to identify those students who have demonstrated regression and are in need of intervention. Prioritized data includes projected learning gains/proficiencies, conditional growth percentiles and attainment of growth targets. Data reports will capture subgroup performance of all special education, English language learners and vulnerable population students. Schools may revise master schedule when data is showing the need for additional instructional minutes in reading and/or math and school budgets have allocated funding for personnel to support these additional instructional minutes (i.e. tutoring, bootcamps, academies, etc.). Throughout the spring semester schools will continue to monitor student-level data to determine summer interventions and/or course recovery for applicable students. A summer bridge program will be available for qualifying students.

Additional intervention strategies may include:

- Offer additional instructional time for remediation before school and/or after school, both in person and through mobile platform.
- Provide targeted instructional support during Success Block - data-informed instruction focused on grade level standards for reading and/or math.
- Provide Response to Intervention services to students during their assigned RtI time – data-informed instruction based on reading deficiencies.
- Offer bootcamps for grade level and/or course level remediation on weekends.
- Offer Spring holiday grade level and/or course level bootcamps during break.
- Implement small group instruction based on NWEA, iReady, instructional focus assessment, and other classroom data.



1-b

CSUSA FL Schools will use robust data reports that allow for schools to analyze benchmark performance of students by subgroup and instructional learning model. Targeted outreach strategies for students who are demonstrating a decline on CSUSA FL Schools' progress monitoring system for reading and mathematics, by grade level and by learning modality, may include:

- Teacher/family contact (ex. email, phone call, letter, home visits) for all students to discuss academic progress.
- Scheduled conferences with families of students who are demonstrating a decline on NWEA/iReady Benchmarks.
- Personalized plans created in partnership with families to reduce learning loss, including flexible learning options for fully mobile students.
- Recommendations for students to transition to an in-person learning models will be provided to families as needed.
- Course recovery and summer academy options will be provided to students as needed.
- Interventions, small group instruction, targeted instruction, and additional instructional minutes for will be provided to identified students for Reading and Math, when applicable (these strategies for support will be recommended in-person as a first option, but for students that remain mobile-only, the necessary supports will be provided through that modality).
- Continued parent engagement strategies such as school events, parent universities, student-conferences, curriculum nights, continuous improvement committees, etc.

1-c

Additional interventions and supports will be provided to students who have transitioned out of the innovative learning model, back to full time, in-person learning. These interventions and supports may include the following:

- Staff meets with transitioning student(s) and families to create a plan for success upon transition out of the innovative learning model.
- Teachers will provide weekly check-ins with student and parent regarding student performance/progress and the transition back to in-person learning.
- Regular check-ins will be scheduled with student(s) to ensure the student(s) are on track and transitioning successfully.
- Families will be notified to attend a conference should their child not demonstrate progress after transitioning out of the innovative learning model.
- Additional small group instruction will be provided weekly for students who are transitioning back to in-person learning.
- Additional interventions will be provided, as appropriate, to support students' social/emotional needs.
- In-person learning opportunities may be provided outside of the school day at flexible times for mobile students.



2. INNOVATIVE LEARNING MODALITIES

The charter school or charter school network shall explain in detail its plan to:

- a. Offer the innovative learning modality only to students who are making adequate academic progress.
- b. Provide written notice to the parent/guardian that the child is not making adequate progress and describe the associated education risks. The charter school must obtain a written acknowledgement from the parent or guardian verifying the receipt of this information and their intent to have their child remain in the innovative learning modality. The school must submit a copy of the written acknowledgement form that they will provide to parents/guardians.

2-a

CSUSA FL Schools will only offer the innovative (fully mobile or flexible) learning modality to students who are making adequate academic progress. The 5-day Fully Mobile model uses interactive technology that will stream to remote students and devices for students making adequate academic progress. The 5-day Flexible Model including a combination of in-person at school and fully mobile experiences for students making adequate academic progress. This is a hybrid solution of in-classroom and mobile experiences, which can take place at school or at home. The instructional experience between both deliveries will be seamless. See page 1 for more information.

The data analysis process is described throughout in this document (specifically in sections 1 and 4) and is also referenced in Appendix D, where we outline expectations for teaching and learning. Ongoing data reviews will be conducted to monitor student progress and provide the necessary scheduled remediation (ex. small group instruction, push-in or pull-out groups, targeted success block, instructional software support, tiered support through the MTSS process, in-person and mobile tutoring opportunities, etc.). Progress reports will be provided to parents monthly for any students who are not making adequate progress. A sample of the written notice and acknowledgement form for students not making adequate progress is included in Appendix B. A sample schedule for parent notification can be found in Appendix C. Parent/teacher/student conferences by phone, in-person or through web-conferencing platform may be requested to discuss details of academic supports that have been attempted in a mobile environment to indicate the need for a transition back to in-person instruction.

2-b

If students attending school via the innovative (fully mobile or flexible) learning modality are not making adequate progress based on a review of students' Fall and Winter benchmark assessment data, CSUSA FL Schools will provide the parent/guardian with written notice of this that will also describe the associated educational risks. A sample schedule for parent notification can be found in Appendix C. This notice may be sent via certified mail if a response is not received from the parent/guardian. Written acknowledgement from the parent/guardian will be required if the intent of the family will be for the student to remain in the innovative learning modality as documentation that the parent/guardian is aware of the educational risks involved. A sample of the written notice and acknowledgement form is included in Appendix B. Should the school not receive the required written acknowledgement back from the family, the school may make a home visit to address this matter.

If a parent/guardian chooses to transition their student to in-person learning, CSUSA FL Schools will make timely adjustments to accommodate this request (within 7 calendar days) and adjust the student's schedule accordingly. When students transition back to in-person learning, CSUSA FL Schools will provide additional supports such as small group instruction, push-in or pull-out groups, targeted success block, or instructional software support and options for tutoring support before and/or after school. Parents of these students will be provided with updates on academic progress and will have opportunities for teacher/administrative support during this transition period.



3. ENHANCED OUTREACH – TRUANCY/ ATTENDANCE OF STUDENTS

The charter school or charter school network shall list strategies they are implementing to:

- a. Identify vulnerable students who have had limited or no contact with the school and transition them to the appropriate learning modality, including students who have yet to appear or enroll for the 2020-21 school year.
- b. Identify VPK- and kindergarten-eligible students with the goal of engaging students to maximize kindergarten readiness to support long-term achievement.

3-a

CSUSA FL Schools will continue to identify vulnerable students who have had limited or no contact with the school and will work with the family to transition the student to the learning modality that will result in acceptable attendance rates. The following strategies may be used to identify and transition these vulnerable students:

- Schools will develop a process to:
 - identify students with frequent absences,
 - identify barriers to attendance and/or participation, and
 - develop intervention plans to address barriers to student participation.
- Monitor student attendance, utilizing district or internal attendance tracking tools (example: PowerSchool at risk reports).
- Schools may use their learning management system (or other platforms) to assess engagement/participation of students via mobile or flexible models.
- Schools may use all available data (i.e. Mobile Learning Dashboards and NWEA/iReady Summary Dashboards broken down by vulnerable population subgroups) for students who have had limited to no contact with the school as documentation for parents regarding the lack of student progress in the current modality.
- Schools may also monitor the level of engagement/participation of its ESE students in their scheduled ESE sessions to determine if outreach activities targeting these specific interventions is warranted for some students.
- Schools will identify students demonstrating habitually truant attendance patterns and work with families to identify barrier to attendance, developing a plan with those families to support student learning.
- Schools may track parent/student contact logs to provide additional documentation for truancy/minimal school contact.
- Students who have had limited or no contact with the school and are not actively participating in mobile learning, or who have performed below proficiency on tri-annual benchmark assessments and/or grade level mastery assessments will receive parent notification (see Appendix B) indicating the need for the student to return to school for full time in-person learning.
- Schools will provide families with reminders on the attendance procedures and guidelines as per the student handbook, which includes information regarding the importance of attendance on their academic success. Schools will notify families when student attendance displays a pattern of truancy or non-attendance. If improvement is not seen after the initial outreach, a meeting will be held to discuss the concern and develop strategies for meeting attendance guidelines.
- The school will be nimble and flexible in transitioning between learning models to improve student learning and engagement.



- Family engagement strategies such as school events, parent universities, student-conferences, curriculum nights, continuous improvement committees, etc. will continue with a focus on student success in all learning modalities and will allow for mobile/flexible family and student participation.
- Schools may partner with available community resources to engage parents and families.
- Schools will identify a staff member or create a committee that will be responsible for monitoring attendance for students who may be at risk and display a pattern of truancy or non-attendance. They will also be responsible to ensure that every student is accounted for and participating in their education.
- If technical difficulties are identified as a barrier for access to their education, the school will provide support for families to acquire the necessary resources to ensure that students have devices and connectivity.

3-b

CSUSA FL Schools will establish plans to identify VPK and kindergarten-eligible students with the goal of engaging students to maximize kindergarten readiness to support long-term achievement. This may include use of social media and community events, as some examples, to encourage families to enroll their child(ren) for in-person learning while still offering flexible and mobile options. The schools may promote strategies for kindergarten readiness to families within the community and encourage in-person learning choices. Additionally, schools may provide opportunities for VPK students to visit kindergarten classroom (from mobile locations or in-person) and engage in activities with current kindergarten students.

Once families have registered their incoming kindergarten students for the 2021-2022 school year, the school may provide families with resources for early literacy skills and strategies to do at home. Access may be also provided to instructional software platforms for early intervention, when available. Summer Bridge Academy programming for new incoming students (as well as for vulnerable populations) may also be made available.



4. PROFESSIONAL DEVELOPMENT

The charter school or charter school network shall list professional development opportunities provided and planned to support teachers and leaders in implementing the Spring 2021 Education Plan, including:

- a. Innovative and virtual learning modalities;
- b. Interventions to support students in various learning modalities; and
- c. Technology needs (especially new learning management systems).

4-a

CSUSA FL will continue to provide comprehensive, ongoing, robust professional development to CSUSA FL Schools to ensure that teachers and leaders are supported in implementing the Spring 2021 Education Plan and facilitating student learning. Professional development will encompass training in the areas of innovative and virtual learning modalities, interventions to support students in various learning modalities, and technology needs. The professional development facilitated will ultimately allow teachers to successfully deliver rigorous, standards-based instruction across all three learning models in place.

Professional development in this area may consist of the following:

- CSUSA FL network may implement professional development for teachers focused on high yield strategies, in all learning modalities, to support high levels of student engagement.
- CSUSA FL network, through its partnership with Noble Education Initiative, may offer specific mobile classroom training to teachers and leaders.
- Each school participates in CSUSA's Master Schedule Analysis process which discusses the effectiveness of instructional practices and programming within all modalities of learning for students.
- CSUSA FL School Leaders attended a National Conference in October 2020 with a theme focused on innovative learning practices and how to navigate the three instructional models we offer.
- Implementation of virtual PLCs within the new LMS focused on teacher collaboration and rigorous standards-based instruction (PLCs grouped by content area, grade band and vulnerable populations).
- Each school will facilitate in-house PLCs and data chats to ensure student and classroom performance is analyzed and addressed with intentional adjustments to instructional practices.
- Content training for teachers in the learning management system, focused on standards-based instruction, data analysis, and targeted instruction for all students.
- Monthly Principal/Assistant Principal Leadership Academies with a focus on analyzing data and progress monitoring, as well as best practices and instructional strategies for students in all three models.
- Weekly Curriculum Specialist meetings focused on school support and professional development needs regarding the three learning models.
- Instructional surveys may be administered to school leaders, teachers and support staff on professional development needs to best support students in all three modalities.
- Professional development for teachers includes, but is not limited to, both synchronous and asynchronous learning opportunities, modeling of instructional strategies, mobile and in-person coaching cycles and specialized content training as some examples.
- Monthly professional development for Deans and Curriculum Resource Teachers with a focus on analyzing data and progress monitoring, as well as best practices and instructional strategies for students in all three models.
- CSUSA FL schools may engage in Edharmony, a pilot program where master teachers can partner with classrooms needing additional support, either within their school or across the network of schools.
- School leaders will provide regular feedback to teachers, developing their pedagogy and ultimately improving the quality of instruction for all students in all learning models.



4-b

Professional development in this area may consist of the following:

- CSUSA FL network will provide school-based curriculum support for meeting the needs of all students in the various learning models.
- CSUSA FL network will provide leadership support to ensure appropriate interventions are available and being implemented to meet the needs of all students.
- Each school will provide the necessary professional development to teachers for delivering instruction for interventions with fidelity across all learning models.
- Implementation of virtual PLCs within the new LMS focused on teacher collaboration and rigorous standards-based instruction (PLCs grouped by content area, grade band and vulnerable populations).
- Content training for teachers in the learning management system, focused on standards-based instruction, data analysis, and targeted instruction for all students.
- Each school will facilitate in-house PLCs and data chats to ensure student and classroom performance is analyzed and addressed with intentional adjustments to instructional practices (how to effectively use the data to drive instruction and ensure academic growth for all students).
- Regularly scheduled regional and/or school-based ESE team meetings with Directors of Special Populations with a focus on specially designed instruction, progress monitoring and using student data to drive instruction and student growth.
- School leaders will provide regular feedback to teachers, developing their pedagogy and ultimately improving the quality of instruction for all students in all learning models.

4-c

Professional development in this area may consist of the following:

- CSUSA FL network will continue to model and support the use of the current LMS for teachers and leaders during professional development opportunities.
- CSUSA FL network will continue to model and support the use of the Owl Cam in the classroom for teachers and leaders during professional development opportunities.
- CSUSA FL network will identify training needs for specific educational platforms at each school and coordinate, host and/or facilitate these trainings for curriculum teams and/or teachers.
- Training and demonstrations on Schoology, the new learning management system.
- Training and demonstrations on the OWL Cameras with teachers.
- Parents will continue to have the opportunity for virtual and in-person training on strategies for accessing and communicating on the school's virtual learning platform.
- Targeted support may also be provided to new teachers/leaders, as needed, around specific skills to support staff and student success within our innovative model.
- School leaders will provide regular feedback to teachers, developing their pedagogy and ultimately improving the quality of instruction for all students in all learning models.
- School technicians will continue to receive weekly training and support on instructional technology usage, troubleshooting, etc.

APPENDIX A



NEW for 2020-2021

Florida Balanced Assessment System

Fall: Aug 24 – Oct 2

Winter: Nov 30 – Jan 22 (Winter EOCs: Nov 30 - March 12)

Spring: April 12 – Last Day of School

Due to state-wide reporting, no extensions will be provided. Please plan for the last week of each window to be dedicated to make-ups only.

Diagnostic/ Interim Assessments	Grade Level(s)	Subject(s)	Assessment Requirements	Notes
iReady Diagnostic: K-8: Reading K-8: Math *No re-testing in Fall 2020	Kindergarten	Reading and Math	Winter NWEA MAP Spring (NWEA or iReady)	Options for Growth Measures: 1. NWEA: Winter to Spring (option to omit Fall). 2. NWEA: Fall to Spring (must add NWEA Winter administration in between). 3. iReady: Fall to Spring (must add NWEA Winter administration in between; must administer either Fall or Winter iReady to get Spring growth measure).
NWEA MAP Reading/Math: K-1: MAP K-2 Test* 2-5: MAP 2-5 Test 6-12: MAP 6+ Test	1st through 8th grade	Reading and Math	Winter NWEA MAP Fall and Spring (NWEA or iReady - must align) *See page 2 for MS students enrolled in HS Math EOCs	Requirements: • Fall/Spring Assessments must match in order to measure student growth. • Third grade will need to assess after FSA for possible good cause exemptions. Strong Recommendation: • 4th-8th assess earlier in each window
NWEA General Science: Science 3-5 FL (NWEA only) Science 6-8 FL (NWEA only)	5th and 8th grades	Science	5th & 8th Grade: Fall, Winter, and Spring (NWEA MAP) *See page 2 for MS students enrolled in HS Biology	Projected Proficiencies: 5th & 8th Grade Science NWEA Florida Linking Study FL Alignment: FL Standards included in all 3rd-8th grade NWEA Learning Continuums! Also recommended: General Science (NWEA) 3rd, 4th, 6th, 7th

***2nd graders taking NWEA MAP should assess on the MAP 2-5 test in both Math and Reading. The MAP K-2 assessment is a listening assessment and should only be given to 2nd graders who have significant reading deficiencies. Leadership teams should consult with their Curriculum Specialist for recommendations based on data.**

****NWEA MAP (reading and math) and iReady (math) will have additional assessments available in Spanish. Consult with your Curriculum Specialist for more information.**

*****MAP K-2 RIT scales will be recalibrated to minimize the magnitude of the RIT score drops when students transition to the MAP 2-5 test. Compared to prior years, students taking the K-2 test will have lower RIT scores. Some K-2 RIT bands on Learning Continuum will shift as well. It is not recommended to use year-year reports.**



NEW for 2020-2021

Diagnostic/ Interim Assessments	Grade Level(s)	Subject(s)	Assessment Requirements	Notes
<p>NWEA MAP Reading/Math: 6-12: MAP 6+ Test</p> <p>Biology Options: NWEA 9-12 Life Science FL USA Test Prep PrepWorks</p>	9 th and 10 th grades	Reading 6+	Fall, Winter, and Spring (NWEA MAP)	
	11 th and 12 th grade	Reading 6+	See HS TES Tracker	11 th and 12 th grade re-takers (FSA 10 th ELA) also need to take NWEA MAP Reading 6+.
	9 th through 12 th grade, not enrolled in a Math EOC course	Math 6+	See HS TES Tracker	It is strongly recommended that 9 th and 10 th grade students who have surpassed Geometry and are in other math courses (pre-calc, trig, etc.) take NWEA Math 6+.
	7 th through 12 th grade, enrolled in Biology	Biology	Winter (NWEA, USA Test Prep or Prepworks) <i>Winter NWEA Window is extended for Math/Science EOCs ONLY</i>	FL Alignment: NWEA 9-12 Life Science FL (Biology) includes FL aligned standard domains.
<p>NWEA Math EOCs: Algebra 1 Geometry Algebra 2</p>	6 th through 12 th grade math, enrolled in a Math EOC course (Algebra or Geometry)	Algebra I/II EOC Geometry EOC	Fall and Winter NWEA EOC <i>Winter NWEA Window is extended for Math/Science EOCs ONLY</i> HS re-takers (Alg1) also need to take NWEA EOC.	Note: <ul style="list-style-type: none"> • Prepworks and/or USA Test Prep would be in addition to the NWEA EOCs. • All 19-20 Algebra 1 students take Algebra 1 EOC during FLDOE's Fall re-take window (to avoid relying on passing Geometry EOC for graduation requirement) • Learning Continuums are available for Algebra and Geometry. New 2019 course-specific norms available for EOCs. Alg2 in NWEA now aligned to FL standards.

*Internal CSUSA RIT score targets for projected proficiencies will be available for Alg 1, Geometry, and 9/10 ELA.



NEW for 2020-2021

Early Literacy	Grade Level(s)	Subject(s)	Assessment Requirements	Notes
Fountas & Pinnell RRRs, DRA or MAP Reading Fluency	Kindergarten and 1st grade	Reading	Fall: Sept – Oct Winter: Dec – Jan Spring: April – May	<ul style="list-style-type: none"> Data tracking available in Unify. MAP Reading Fluency FREE in the Fall for schools that would like to pilot (\$5/student starting in Winter) *2nd graders taking MAP K-2 should also take an early literacy assessment
STAR/FLKRS (state mandate)	Kindergarten	Reading	Within the first 30 days of school (as per Florida statute)	

Grade Level Standards-Based Assessments	Grade Level(s)	Subject(s)	Assessment Requirements	Comments/Suggestions
Instructional Focus (Unit) Assessments in Unify	*1st through 10th grade	Reading Math	Flexible windows aligned to pacing in each of the curriculum maps	<ul style="list-style-type: none"> Option for teachers to read aloud for first grade (should be mirrored across the entire grade level for PLC data analysis). 3rd – 10th: FSA prioritized standards will be of focus Lengthy units may be broken into two parts A calendar of standards addressed on each unit assessment will be provided
Instructional Focus (Unit) Assessments in Unify	5th and 8th grade	Science	Flexible windows aligned to pacing in each of the curriculum maps	<ul style="list-style-type: none"> SSA prioritized standards will be of focus A calendar of standards addressed on each unit assessment will be provided
Quarterly Assessments in Unify	Kindergarten	Reading Math	Flexible windows aligned to pacing in each of the curriculum maps	<ul style="list-style-type: none"> Optional for K – teachers may read aloud and may break apart the assessments for shorter testing sessions (this should be mirrored across the entire grade level for PLC data analysis) If quarterly assessments are not used, single standard assessments must be used for Success Block.
Prepworks/USA TestPrep	All EOCs	Civics Algebra Geometry US History Biology	At least 1 benchmark taken in the Winter Strongly Recommended - 3 benchmarks in windows suggested by the vendor	Consult with your Area Director or Curriculum Specialist if you offer the EOCs listed, but do not have an online test-prep program for those courses.
Single Standard Assessments (in the Content Library on Sharepoint)	K through 10th grade	Reading Math	Optional	<ul style="list-style-type: none"> These assessments are 3 to 5 questions and will be available in Unify for teachers to formatively assess between units. Teachers may use additional platforms for single standard assessments as long as it can be captured in Unify or their gradebook.

Schools must follow district and state guidelines regarding assessments for ELLs.

APPENDIX B



APPENDIX B

Sample Parent Notification Letter and Acknowledgement Form

(Date)

To the parent(s)/guardian(s) of _____ (insert student name) _____,

Name of school has been hard at work to ensure educational excellence throughout our school despite the COVID-19 pandemic. In an effort to ensure that each student's learning model is setting him/her up for the best opportunity for success, we have been analyzing the progress of our students whose families chose mobile learning as their child's instructional model to start the school year. Based on our review of your child's performance during the first semester of the 2020-2021 school year, some learning gaps were noted. Accordingly, as per the Florida Department of Education's Executive Order 07, **your child must be transitioned back to in-person learning by January 11, 2021** to allow the greatest opportunity for your child to demonstrate adequate progress as we move forward.

Please indicate the information below as to your intention regarding our recommendation of the change in learning model and return this form to **PRINCIPAL NAME** by **DATE**. We appreciate your support and look forward to partnering with you as we work toward student success for all students.

Sincerely,

(Principal Name), School Principal
(School Name)

ACKNOWLEDGEMENT FORM – LEARNING MODEL CHANGE

Student Name: _____ Grade: _____

- I agree to have my child transition to the full time in-person learning modality starting on the recommended date listed above.
- I deny my child's transition back to the full-time in-person learning modality and understand the educational risks associated with this choice. I also agree to participate in a conference with the school.

Parent Name: _____ Today's Date: _____

Parent Signature: _____ Return Date (if applicable): _____

APPENDIX C



APPENDIX C
Sample Schedule for Parent Notification

JANUARY 2021				
M	T	W	R	F
4				●
11				▲
18				
25				

FEBRUARY 2021				
M	T	W	R	F
1				●
8				▲
15				
22				

MARCH 2021				
M	T	W	R	F
1				●
8				▲
15				
22				

APRIL 2021				
M	T	W	R	F
5				●
12				▲
19				
26				

MAY 2021				
M	T	W	R	F
3				●
10				▲
17				
24				

KEY	
●	Parent notification letters go home for all students not making adequate progress
▲	Parent acknowledgement forms due back to school

APPENDIX D



APPENDIX D **Teaching and Learning Expectations**

Teaching Expectations

- Follow CSUSA Employee Handbook, school health/safety procedures and Code of Ethics at all times
- Engage in professional development opportunities and reflect on your instructional practice
- Be open to feedback as you strive for continuous improvement
- Responsibly and effectively utilize devices/online programs available to you
- Plan for rigorous, standards-based instruction for students in all learning models
- Challenge students to think critically at DOK levels 3 and 4
- Incorporate appropriate engagement and collaboration strategies for students in all learning models
- Identify students not making adequate progress:
 - Not meeting growth targets on NWEA MAP/iReady benchmarks
 - Earning D or F in more than 1 core class
- Provide parents with monthly notification when students are not demonstrating adequate progress
- Facilitate student/family conferences to discuss student performance, trends and plans for continuous improvement
- Implement targeted interventions for students not demonstrating adequate progress:
 - Utilize the NWEA Learning Continuum or iReady Instructional Groupings to target instruction for all students
 - Provide small group instruction during success block based on grade level data from standards-based instructional focus assessments
- Manage time effectively to maximize instructional minutes

Learning Expectations

- Follow District Student Code of Conduct and school-wide expectations
- Responsibly and effectively utilize devices/online programs provided
- Be present for all classes throughout the full instructional school day
- Actively engage in learning opportunities provided
- Be punctual for all classes
- Respectfully collaborate with peers and staff
- Limit your distractions, whether you are learning in person or from a mobile location
- Demonstrate ownership of your learning (with parent support as needed):
 - Examine your teacher feedback, grades and assessment data
 - Collaborate with your teacher and family to develop a plan for catch-up growth
 - Execute the plan and communicate with your teacher about barriers or support needed
- Manage your time effectively to ensure timely assignment submission

School administrators will support the teaching and learning expectations through quality professional development, regular observations and feedback, instructional coaching cycles, continued PLCs focused on student success, and progress monitoring for both academic performance and attendance.

*CSUSA FL schools reserve the right to set and publish school-specific expectations for teaching and learning.