

SCHOOL BOARD OF POLK COUNTY

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December 18, 2015

Cathy Schroeder, Agency Clerk
Florida State Board of Education
325 West Gaines Street, Suite 1520
Tallahassee, Florida 32299-0400

RE: Appellant/School Board's Answer Brief
Our Children's Prep School, Inc., v. School Board of Polk County, Florida

VIA EXPRESS MAIL

Dear Ms. Schroeder:

Enclosed please find for filing ten copies of the Answer Brief in response to the Notice of Appeal by Our Children's Prep School, Inc. Please be advised that the administrative offices of the School Board of Polk County will close at 3:30 p.m. on December 18, 2015, and reopen on January 4, 2016 at 8:00 a.m.

I wish for you and yours a safe and happy holiday.

Very truly yours,

C. Wesley Bridges II
General Counsel

Attachments

cc: Melissa Gross-Arnold, w/attachment (Via Overnight Delivery)

STATE BOARD OF EDUCATION
FLORIDA DEPARTMENT OF EDUCATION
CHARTER SCHOOL APPEAL COMMISSION

OUR CHILDREN'S PREP SCHOOL, INC.

Applicant/Appellant,

v.

CASE NO.: _____

SCHOOL BOARD OF POLK COUNTY, FLORIDA

School Board/Appellee.
_____ /

BRIEF OF APPELLEE, THE SCHOOL BOARD OF POLK COUNTY, FLORIDA, IN
RESPONSE TO OUR CHILDREN'S PREP SCHOOL, INC.'S, NOTICE OF APPEAL
OF DENIAL OF CHARTER SCHOOL APPLICATION

Comes now the Appellee, the SCHOOL BOARD OF POLK COUNTY, FLORIDA (hereinafter "School Board" or "Board"), by and through its undersigned counsel, and files this brief in response to the *Notice of Appeal of Denial of Charter School Application for Our Children's Prep School, Inc.* ("Notice of Appeal") filed by Appellant/Applicant OUR CHILDREN'S PREP SCHOOL, INC., (hereinafter "Our Children's"). Nothing herein should be construed as a waiver of any substantive or procedural right or issue that may be raised pursuant to this appeal by the School Board. Respectfully, the State Board of Education should approve the School Board's decision to deny Our Children's charter school application for the reasons articulated in the School Board's denial letter, each of which constitutes statutory good cause for denial of the application. For purposes of economy and ease of use, this brief will not include exhibits which were included by the Appellant. References to exhibits included by the Appellant

will be referred to as "Appellant Exhibit ____." Additional exhibits attached to this brief will be referred to as "School Board Exhibit ____"

I. STATEMENT OF FACTS AND PROCEDURAL HISTORY

The School Board of Polk County, Florida, has a long and successful history of sponsoring charter schools, with 25 currently operating and three new charter schools scheduled to open this year. Polk County's charter schools include some of the first in the state, including some of the first conversion charter schools. Approximately 13,000 students, about 14% of our total student population, attend charter schools in Polk County.

The process for submission and evaluation of charter school applications in Polk County is set forth in School Board Policy 9800, a copy of which is attached as School Board Exhibit 1. The application deadline is 1 August of each year, and applications are required to be submitted using the Model Florida Charter School Application. An applicant interview is required. A committee reporting to the Superintendent of Schools reviews the applications; the Superintendent of Schools then prepares a recommendation to the School Board. Copies of the Review Committee's notes regarding each application are provided to the applicants, and there is provision for timely responses to the Review Committee's comments to be provided to School Board members for their consideration. Applications are considered final as of the date of submission, and the School Board does not consider amendments or changes brought after the deadline for submission, other than the correction of technical or nonsubstantial errors such as typographical or grammatical mistakes. School Board Exhibits 1, 6.

On 16 April 2015, the School Board held a new charter applicant orientation at its district offices. In accordance with the opportunity afforded by F.S. 1002.33(6)(b), on 1 May 2015 Our Children's submitted a draft of its application for advance review. The School Board's charter

review committee performed this task and provided a response on 25 June 2015 which identified a number of items deemed insufficient, including Exceptional Student Education, Governance, and Budget. Appellant Exhibit 2. Our Children's submitted its final application on 3 August 2015. Appellant Exhibit 3. At that time, the applicant interview was scheduled, and the charter school applicant timeline was provided to each applicant.

On 11 August, representatives of Our Children's appeared to present their application to the School Board at a work session meeting.

On 9 September 2015, Assistant Superintendent John Small and Director of Charter Schools Melissa Brady conducted the required applicant interview. Appellant Exhibit 7. The purpose of applicant interviews is primarily to allow applicants to clarify any ambiguities and answer questions concerning the content of the submitted application. There is no opportunity to amend an application after the deadline for submission, beyond the mandate of S. 1002.33(7)(b) to correct technical or nonsubstantive errors such as grammatical or typographical mistakes. School Board Exhibit 1.

The Charter Review Committee's comments regarding the Our Children's application were presented to the School Board at it 22 September 2015 work session. Appellant Exhibit 8. On 2 October, the Applicant sent an e-mail to Melissa Brady, in an effort to submit a corrected budget. School Board Exhibit 4. Our Children's application was presented to the School Board for consideration on 6 October 2015, at the regularly scheduled School Board meeting. Based on the Superintendent's recommendation, the School Board voted to deny the application. Appellant Exhibit 9. Pursuant to the provisions of F.S. 1002.33(6)(b)(3), on 16 October 2015, the district provided in writing, by certified mail, the specific reasons, based upon good cause, supporting the denial, with copies to the chair of the founding board and the Department of

Education. Copies of this letter and its attachments are included at Appellant's Exhibit 1. The Applicant took appeal pursuant to F.S. 1002.33(6)(c). The district received notice of the appeal on 19 November 2015.

II. ISSUES PRESENTED ON APPEAL

The School Board's formal letter of denial identified the following reasons for denial, based upon good cause (Appellant Exhibit 1):

1. The application failed to adequately include an expense projection that includes full accounting of the costs of operation to ensure fiscal responsibility.
2. The application failed to provide an adequate financial plan for each year requested by the charter for operation of the school.
3. The application failed to provide a detailed curriculum plan that illustrates how students will be provided services to attain applicable standards, as well as failing to provide measurable goals and objectives for improving student learning and measuring that improvement.
4. The application did not meet statutory standards for approval with respect to its target population and student body (application provided conflicting information regarding the age groups of the students to be served); educational program design (application failed to provide a clear and coherent plan of the proposed education foundation, and failed to provide an educational program for elementary and middle school students other than to provide sample schedules); exceptional students (application failed to provide detailed and comprehensive plan for serving exceptional students, which was deemed a significant deficiency given that the school specifically proposes to serve students with disabilities); student recruitment and enrollment (parent contract provides for dismissal of students for reasons including inappropriate/disruptive

behavior of parents, family members, or students, in violation of F.S. 1000.05(b)); facilities (application failed to provide evidence of ability to lease a facility based upon application narrative and budget); and food service (application failed to provide a definitive explanation of the school's plan to provide food service).

While Appellant does not clearly articulate specific issues raised on appeal, a careful review of its brief suggests that Appellant raises essentially the following issues:

1. Whether the School Board had good cause based upon competent and substantial evidence to deny Our Children's application based on the school's target population (Appellant's Brief, page 10).

2. Whether the School Board had good cause based upon competent and substantial evidence to deny Our Children's application based on deficiencies in the school's educational program design (Appellant's Brief, page 11).

3. Whether the School Board had good cause based upon competent and substantial evidence to deny Our Children's application based on failure to provide a detailed and comprehensive plan for serving exceptional students (Appellant's Brief, pp. 11-12).

4. Whether the School Board had good cause based upon competent and substantial evidence to deny Our Children's application based on the school's organizational plan, which included a parent contract which provides for the dismissal of students without due process (Appellant's Brief, pp. 13-14).

5. Whether the School Board had good cause based upon competent and substantial evidence to deny Our Children's application based on the school's business plan, which includes facilities, food service, and financial planning (Appellant's Brief, pp. 14-19).

An overarching issue hinges on whether the Appellant had a right to change its application after the 3 August deadline for the submission of final applications, and, if so, what comprises “technical or nonsubstantive corrections and clarifications,” as contemplated in S. 1002.33(6)(b) (Fla. Stat. 2014). By extension, this issue asks whether the School Board was required to consider various matters submitted after the application deadline (Appellant’s Brief, page 11).

III. SUMMARY OF ARGUMENT

The School Board properly denied the Our Children’s application for the reasons articulated in its denial letter, utilizing a process that complies with state law and school board policy. The reasons articulated by the School Board comprise good cause and are supported by competent and substantial evidence. Competent and substantial evidence of the absence in a charter application of elements required by law is best established by reviewing the application itself.

State law and School Board policy allow the School Board to consider only those applications submitted by the August 3 deadline, subject to the requirement to allow the school to make technical or nonsubstantive corrections and clarifications such as corrections of grammatical and typographical errors. The School Board is not required to consider amendments or changes submitted after the deadline, beyond technical or nonsubstantive mistakes. Substantive changes to the school’s budget submitted after the application deadline were properly excluded from consideration in evaluating the application.

IV. LEGAL STANDARDS

School Board Policy 9800 sets forth under “Application Evaluation Process”, section B, the following provision:

The Board shall evaluate all timely final applications as submitted. During the evaluation process, 1) applications cannot be amended and 2) missing documentation and unsolicited information will not be accepted or considered. However, as required by law, the Board shall allow the applicant, upon receipt of written notification, seven (7) calendar days to make technical or nonsubstantive corrections and clarifications, including, but not limited to corrections of grammatical, typographical, and like errors or to add missing signatures, if such errors are identified as cause to deny the final application.

Section C mandates that “(T)he Board shall deny any final application that does not comply with the statutory requirements and/or Board’s instructions for charter school applications. School Board Exhibit 1.

Under Florida law, a district school board may deny a charter school application for “good cause.” S. 1002.33(6)(c)3.a., Fla. Stat. (2014) Generally, “a denial based on good cause contemplates a *legally sufficient reason*” for school board action. School Board of Osceola County v. UCP of Central Fla., 905 So. 2d 909, 914 (Fla. 5th DCA 2005).

DOE review of a charter school denial is “*limited to the specific alleged errors of the school board as identified in the (applicant’s) notice of appeal.*” Fla. Admin. Code R. 6A-6.0781(1)(c)(1997)(emphasis added). Typically, for each appellate issue or point raised by a charter school, CSAC and SBE analyze, relative to the statutory and rule-based charter school application requirements:

(a) whether the school board’s factual findings are sound (I.E., based on competent, substantial evidence); and

(b) whether the school board’s factual findings are legally sufficient grounds for denial (I.E., constitute statutory (good cause”). See, e.g., State of Fla., Dep’t of Ed., Charter Sch. Appeal Comm’n Hrgs Transcript, Vol. 2, 169-72 (Feb 7, 2012).

A school board's finding of fact is sound if based on relevant evidence of record that a reasonable mind would accept as adequate to support the conclusion reached. DeGroot v. Sheffield, 95 So. 2d 912, 916 (Fla. 1957). A school board's finding is a legally sufficient reason for denial if it shows non-compliance with statutory application criteria, material deficiency in an area covered by the DOE's model application, or inability to meet the principles and purposes for charter schools articulated by state law. See Imhotep-Nguzo Saba Charter Sch. V. Department of Ed., 947 So. 2d 1279, 1282-84 (Fla. 4th DCA 2007); School Bd. Of Volusia County v. Academies of Excellence, Inc., 974 So. 2d 1186, 1191 (Fla. 5th DCA 2008); S. 1002.33(2), Fla. Stat. (2014).

V. ARGUMENT

BUDGET AND FINANCIAL PLAN

The School Board will first address deficiencies in the school's business plan, as these are the most significant and arguably the most important bases for denial. Anecdotally, budget-related deficiencies appear to be the most frequently upheld bases for denial of charter applications or termination of charter contracts.

Florida Statute 1002.33(6)(a)5 requires charter applications to include an annual financial plan for each year requested by the charter for operation of the school for up to 5 years, which must contain anticipated fund balances based on revenue projections, a spending plan based on projected revenues and expenses, and a description of controls that will safeguard finances and projected enrollment trends. Deficiencies of these sorts are statutory and comprise good cause for denial of a charter application.

A sound financial plan is one of the most essential elements of a successful charter application. Regardless of how successful a proposed charter school may be, if the budget

cannot support the innovations proposed in the school's educational program, the school simply is not viable. This charter application included a budget that, based on the errors found in revenue calculations and the submitted expenses in the proposed budget, results in Our Children's Prep School not being able to operate as a financially viable organization. The budget includes projected losses of over \$250,000 for each of the five years submitted, if gifts/grants/bequests funding is not considered. Even giving the school the benefit of the doubt and assuming 100% funding of the budgeted gifts/grants/bequests, the projected losses would be at a minimum of \$140,000 per year and would reach a total negative balance of \$882,450 over the five-year period.

Our Children's application fails to meet the requirements of S. 1002.33(6)(a)(5) in several respects. Specifically:

- Failure to budget costs associated with the school's food service program
- Failure to align the startup narrative with the startup expenditures and revenues with respect to sources of funding and relying upon gifts/grants/bequests and capital outlay funding for which the school would only be eligible, if at all, after year four.
- Failure to address shortage in revenue in each of the five years of the proposed budget.
- Failure to provide evidence of ability to lease an appropriate facility based on the provided narrative and budget.

Our Children's asserts that the School Board somehow "waived" compliance with budgetary requirements and expectations because of its responses to the school's draft charter application in June 2015. Appellant's Brief, page 19. However, the budgeting error in the final charter application submitted in August (including the FEFP Categorical line items of Instructional Materials, Lottery Funds, and Transportation, which were also included in the

FEFP line item), was not calculated incorrectly in the May preliminary budget submitted for advance review by the district. School Board Exhibit 2.

| Fiscal Year: | <u>FY16-17</u> | <u>FY17-18</u> | <u>FY18-19</u> | <u>FY19-20</u> | <u>FY20-21</u> |
|-------------------------|----------------|----------------|----------------|----------------|----------------|
| Instructional Materials | 12,675 | 15,000 | 25,954 | 27,190 | 27,190 |
| Lottery | 1,290 | 300 | 238 | 286 | 1,000 |
| Transportation | 359,250 | 370,746 | 386,370 | 400,680 | 400,680 |
| | 373,215 | 386,046 | 412,562 | 428,156 | 428,870 |

It is both specious and disingenuous to argue that the School Board waived review of inadequacies in the final budget because it performed a preliminary review of a draft budget *which did not contain those inadequacies*. There was absolutely no possibility for school district staff to provide feedback on an error that was submitted in the final budget, but which was not presented in the May draft. Furthermore, the budget changed *substantially* in many other ways from the May draft to the final budget submitted with the application in August. For instance, capital outlay costs *doubled* from the May draft in the August final budget submission. School Board Exhibit 3.

On appeal, Our Children’s asserts that it is “permitted by law to correct these mistakes,” and that “correction of these errors did not constitute a substantive change to the budget or the program proposed in the Charter Application.” Appellant’s Brief, pages 18-19. For ease of reference, a copy of the budget submitted with the Charter Application is attached as School Board Exhibit 3, and a copy of the replacement budget submitted after the application deadline is attached as School Board Exhibit 4. Copy of the late and extensively revised replacement budget, highlighted to show the changes between it and the 3 August budget, is also included as School Board Exhibit 5. It is interesting to note that while the revised budget submitted 2 October purported to highlight changes (and did, in fact, highlight 100 different changes which

the Applicant printed in blue), a close review of the revised budget revealed 41 *additional* changes which were *not* highlighted, for a total of 141 changes. The 41 additional changes which were not identified by the Applicant were captured by the School Board, and have been highlighted in yellow in School Board Exhibit 5.

A comparison of the two is illuminating. Laying the budget submitted with the Application on 3 August next to the new, improved and revised budget submitted by Our Children's in October, well after the application deadline, you will note changes to 141 different budget cells resulting in net changes of over \$3.3 million over the five years of the budget. In no universe can it be credibly suggested that 141 changes totaling over \$3.3 million dollars is "technical or nonsubstantial." In no rational plane can it be reasonably argued that such changes equate to grammatical or typographical corrections. It defies credulity to suggest that the School Board should be required to review such changes after the deadline for the submission of charter school applications, never mind accept them. Further, it is remarkable to note that even the fully revised late submission continued to include revenue items that are disallowed, such as meals and special events. Equally notable are items that did *not* change in the late submission, such as the \$7,915,104 that Our Children's Prep School proposes to pay to Our Children's Rehab Center, the private company operated by Ms. Comkowycz, the CEO of Our Children's Prep School, Inc. As a point of interest, the Charter Review Committee raised as a concern the weakness of the internal control plan, how the organization would ensure internal controls over the contracted bookkeeper, and the lack of any description for cash controls, purchasing controls, check stock control, etc. Appellant's Exhibit 6, page 30. The Applicant's response:

We disagree with the staff's conclusions, but agree that further information would be helpful. Understand that the "back office" of the school is not on campus, but rather housed inside the offices of our main therapy contractor, Our Children's Therapy Center, at 150 Avenue B SE, Winter Haven. This is

where the accounting, purchasing, payroll and record keeping for the school would occur.

Appellant's Exhibit 6, page 30.

Further, the Appellant revealed in the October response, after the August deadline, that "the bookkeeper employed by OCRC would be 'shared' by that organization and the school," and that "OCRC would receive reimbursement from the school for a portion of the employee cost, including salary, taxes and benefits." While it is not unusual for a bookkeeper to maintain multiple accounts from various sources, in this case expenditures could often be viewed as competing interests between the school and Our Children's Therapy Center. This does not promote confidence in the fiscal oversight of the school, particularly given that everyone involved in the financial dealings of the school is housed a) outside the school and b) inside Ms. Comkowycz's company.

Two points: First, this "further information" was submitted in October, two months after the deadline for submission of applications and time after which the School Board would not accept or consider any non-technical, substantive changes. Second, and more critically, is that there is a remarkable lack of fiscal oversight and arms-length relationship as between the two organizations, with concomitant danger of commingling of funds between two organizations, one of which is subject to Government in the Sunshine and all applicable public records laws, with the other exempt from any such requirements. Rather than addressing the weaknesses in financial management and oversight, this newly (and late) submitted information raises a host of concerns about potential fiscal and ethical concerns. These concerns could have been addressed as part of the draft review process, or through the applicant interview and charter committee review process, had they been timely disclosed when the application was submitted. Once again,

it cannot be credibly suggested that this information comprises a “technical or nonsubstantial change.”

Our Children’s submitted responses to the Charter Review Committee’s comments vis-à-vis the budget, which are found in Appellant Exhibit 6 at page 27. Notably, the school agreed with the district in connection with a number of deficiencies. The school agreed that it was inappropriate to include capital outlay in revenue assumptions, but argued that it was immaterial. Respectfully, regardless of the amount, including capital outlay that would not be available for three years does not promote confidence in the school’s budget.

| Fiscal Year: | <u>FY16-17</u> | <u>FY17-18</u> | <u>FY18-19</u> | <u>FY19-20</u> | <u>FY20-21</u> |
|--|----------------|----------------|----------------|----------------|----------------|
| Overstated Revenue: | 373,215 | 386,046 | 412,562 | 428,156 | 428,870 |
| Capital Outlay | 57,028 | 62,000 | 102,943 | - | - |
| Total Overstatement of Original Budget | 430,243 | 448,046 | 515,505 | 428,156 | 428,870 |
| Total Revenue Original Budget | 5,919,781 | 6,133,363 | 6,484,750 | 6,858,546 | 6,884,914 |
| % of original budget overstated | 7.27% | 7.31% | 7.95% | 6.24% | 6.23% |

Due to the overestimation of revenue, the school is not financially viable, as revenues are not sufficient to cover expenses:

| | | | | | |
|-------------------------------------|-----------|-----------|-----------|-----------|-----------|
| Corrected Revenue of Orginal Budget | 5,489,538 | 5,685,317 | 5,969,245 | 6,430,390 | 6,456,044 |
| Total Expenses Original Budget | 5,919,781 | 6,093,636 | 6,460,750 | 6,824,914 | 6,824,914 |
| Ending Balance/(Shortfall) | (430,243) | (408,319) | (491,505) | (394,524) | (368,870) |

The School Board identified budgeted items for meals and special events, which are not allowable expenses for public funds. The response from Our Children’s: The dollar amount (\$8,000) is an immaterial amount. Appellant Exhibit 6, page 27. Respectfully, regardless of the amount, including funds for meals and special events, which are unallowable in any amount, does not promote confidence in the school’s budget. Further, even after this deficiency was identified to the school, it continued to appear in the late, revised budget submitted 2 October 2015. School Board Exhibit 4, Account Numbers 71000390 and 73000390.

The School Board identified food services as a category in which budgeted funds were grossly understated, without details as to how the food services budget was calculated. The first year expense totaled \$23,500. At 305 students, this equates to \$0.43 cost per day/per student. The school's response was that the true cost per student is less than \$0.43 per day/per student. Appellant Exhibit 6, pages 27-28. By contrast, the district, which has enormous bulk buying power through economies of scale, bases reimbursement on \$3.15 per student per lunch and \$1.69 per student per breakfast. Respectfully, the suggestion that the student body targeted by Our Children's could be provided appropriate food services for \$0.43 per student/per day does not promote confidence in the school's budget.

The School Board expressed its concern that there is a large startup expense for furniture, fixtures and equipment, which the school planned to fund via a "pledge," with no corroboration. After the deadline for applications had passed, the school asserted that one of its directors would be funding that "pledge." Appellant Exhibit 6, page 28. As this is a significant expense, it certainly should have been included in the original budget document. To the extent it is not "technical or nonsubstantial," it would have to have been included in the original budget document, in order to be considered by the School Board.

The School Board noted the absence of the required balance sheet. The school's response: "It was an oversight on our part to omit the balance sheet." Appellant Exhibit 6, page 28. Respectfully, the omission of such a critical budget document in a final charter school application brings into question the competency and experience of the applicant and does not promote confidence in the school's budget. Further, to the extent that the late submission of this document did not comprise a "technical or nonsubstantial" change, it would have to have been included in the original budget document in order to be considered by the School Board.

Critically, the School Board noted that the Applicant did not provide correct revenue figures in the proposed budgets, with the result that the application failed to demonstrate financial solvency to operate the proposed school. The school's response: "We have indeed made a mistake in the revenue section....Unfortunately, the template I sent to the applicant had the formulas altered for whatever reason... We agree with staff that instructional material, lottery and transportation dollars are already included in total FEFP totals, and this is true for every year presented in." Appellant Exhibit 6, page 29. The school further agreed that the final budget was missing a page presenting the total FEFP calculation, said that the failure had left them "deeply embarrassed," and asked that the School Board "set aside our blunder in revenue." While the Applicant maintains that these errors were "immaterial," by any rational test, both individually and collectively, it is impossible to classify them as anything other than substantive. Under Florida law and School Board policy, the School Board is entitled to evaluate the application as it was submitted, subject to only "technical or nonsubstantive corrections and clarifications, including, but not limited to, corrections of grammatical, typographical, and like errors or missing signatures, if such errors are identified by the sponsor as cause to deny the final application." S. 1002.33(6)(b) (Fla. Stat. 2014); School Board Policy 9800.

To highlight the impact of these discrepancies in the overall budget of the school, a review of each year of the five-year budget reveals shortfalls ranging from \$368,870 to \$491,505—and that is assuming that the line item for Gifts/Grants/Bequests is met at 100%. For the record, even though information about gifts, grants, and bequests is requested, it is not appropriate to use it to determine the financial viability of the school or to include it in the school's revenue projections.

| | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|
| Ending Balance/(Shortfall) | (430,243) | (408,319) | (491,505) | (394,524) | (368,870) |
| Remove Gifts/Grants/Bequests | 75,000 | 80,000 | 95,000 | 110,000 | 125,000 |
| (New shortfall by not counting gifts, etc) | (505,243) | (488,319) | (586,505) | (504,524) | (493,870) |

Because this deficiency is statutory and comprises good cause for denial of a charter application, the Charter School Appeal Commission and the State Board of Education should uphold the School Board's decision and deny this appeal.

TARGET POPULATION

The School Board had good cause based upon competent and substantial evidence to deny Our Children's application based on the school's target population, as reflected in Section 2 of the Application. The application lacks necessary detail for students beginning at twelve months of age and continuing through the traditional pre-K age of five. The application does not differentiate in sufficient detail between the various pre-K age groups of 12 months through two years, eleven months, and three- to five-year-olds. While there is a course code number that serves all of these students, it is necessary to differentiate programming, curriculum, and other services, particularly given the adult-to-student supervision ratios required by law. The best evidence of this lack of specificity and detail is the Application itself, attached as Appellant Exhibit 3.

EDUCATIONAL PLAN DESIGN

The School Board had good cause based upon competent and substantial evidence to deny Our Children's application based on deficiencies in the school's educational plan design. While the Applicant provides examples of a wide variety of supplemental materials, the Application lacks a clear and coherent framework for teaching and learning. While a great deal of information is provided, the lack of an adequate framework does not allow the district to determine how services will be provided to allow students to attain state standards. The volume

of material is perhaps impressive; its cohesiveness and relevance is not. The best evidence of this lack of cohesiveness and structural framework for teaching and learning is the Application itself, attached as Appellant Exhibit 3.

EXCEPTIONAL STUDENTS

The School Board had good cause based upon competent and substantial evidence to deny Our Children's application based on its failure to propose a detailed and comprehensive plan for serving exceptional students.

While the proposed school is designed to serve students with disabilities, the exceptional student education ("ESE") section fails to demonstrate an understanding of the requirements of the school to provide a concrete plan for meeting the broad spectrum of educational needs and providing all students a quality education within this section. The Florida Department of Education Evaluation Template requires a response that meets the standards to present a clear description of the levels of service the school will provide and how the school will ensure that students with disabilities will have an equal opportunity of being selected for enrollment, an understanding and commitment to collaborating with the sponsor to ensure placement decisions will be made based on the student's unique needs, an appropriate plan for evaluating the school's effectiveness, and a realistic enrollment projection and staffing plan. While the Appellant argues that this information is spread throughout the application, the FDOE evaluation rubric requires that it be comprehensively addressed in this section. For instance, a simple "Detail plan in Section 5: School Improvement Plan" (Appellant Exhibit 3, p. 109), does not suffice to allow the district to perform an adequate evaluation.

ORGANIZATIONAL PLAN

The School Board had good cause based upon competent and substantial evidence to deny our Children's application based on the school's organizational plan.

The application provides a Parent Contract, which includes provisions for dismissing a student in violation of S. 1000.05(b), Florida Statutes (2014). The Parent Contract contains the following language:

"If I fail to support the mission, philosophy, and/or policies of the school to the degree that I, family members, or my child's behavior (sic) becomes disruptive, violent, cursing and/or abusive, and no improvement occurs during probationary trials, I agree to withdraw my child, or expect that my child will be involuntarily removed. Removed means your child will no longer be enrolled at OCPS." Appellant Exhibit 3, p. 211.

There is no provision in law or policy that allows for a student to be dismissed or expelled without due process of law. Further, there is no provision in law or policy that allows for a student to be dismissed or expelled on the basis of conduct by other than the student.

The best evidence in support of this reason for denial is the Parent Contract submitted by Our Children's and incorporated in the record as Appellant's Exhibit 3, page 211. While the Appellant argues that the parent contract was merely a "draft," the application was finite as of the time it was submitted, as was clearly communicated to the Appellant by the School Board from the outset. And while both the application and the appeal are replete with references to the competence and experience of Our Children's management team, this is not reflected in a contractual term that provides for the dismissal of students without due process or for the misconduct of persons other than the student.

As a matter of housekeeping, it should be noted that while the Appellant argues that charter schools are exempt from school board policies, such arguments are misplaced in this context. Applicants who wish to open charter schools are *not*, in fact, charter schools, and applications submitted by such applicants are properly reviewed by local district school boards in

accordance with law and duly adopted school board policies. This process is a creature of law and regulation, and it cannot be credibly suggested that local district school boards should not review charter applications in accordance with law and school board policy.

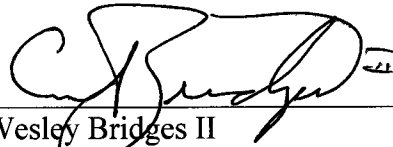
CONCLUSION

The School Board's decision in this matter was based on the professional analysis of its staff, and the School Board's findings show non-compliance with statutory application criteria; the School Board's findings are supported by competent, substantial evidence, and form good cause to deny. See *State of Fla, Dep't of Ed., Charter Sch. Appeal Comm'n Hrgs. Transcript*, Vol. 2, 201-204, 275-78 (Feb. 7, 2012).

Florida law allows and School Board policy mandates that timely charter school applications may not be amended after the deadline for the submission of applications, and that missing documentation and unsolicited information will not be accepted or considered, except for technical or nonsubstantive corrections and clarifications such as grammatical, typographical, and like errors. The errors sought to be corrected by Our Children's in October, two months after the deadline for the submission of applications, are substantive and significant, and in fact reflect fundamental changes in the content and substance of the school's budget.

Any one of the deficiencies discussed herein, each one of which is based on competent, substantial evidence of record, constitutes good cause to support the School Board's decision below to deny Our Children's a charter under S. 1002.33 (Fla. 2014). Accordingly, the School Board's denial should be ***accepted and upheld***, and Our Children's Prep School's appeal should be dismissed.

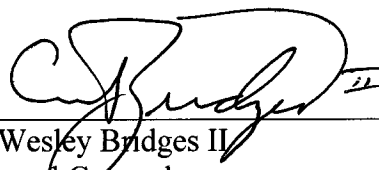
Respectfully submitted this 18th day of December, 2015.



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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing and all its attachments has been furnished this 18th day of December, 2015, by overnight delivery, to Melissa Gross-Arnold, Esquire, The Arnold Law Firm, 6279 Dupont Station Court, Jacksonville, Florida 32217.



C. Wesley Bridges II
General Counsel
The School Board of Polk County, Florida

**STATE BOARD OF EDUCATION
FLORIDA DEPARTMENT OF EDUCATION
CHARTER SCHOOL APPEAL COMMISSION**

OUR CHILDREN'S PREP SCHOOL, INC.

Applicant/Appellant,

v.

CASE NO.: _____

SCHOOL BOARD OF POLK COUNTY,
FLORIDA,

School Board/Appellee.

TABLE OF EXHIBITS

1. School Board Policy 9800
2. Draft budget submitted by Our Children's Prep School, Inc., May 2015, for preliminary review in accordance with F.S. 1002.33(6)(b)
3. Final budget submitted by Our Children's Prep School, Inc., 3 August 2015
4. Revised budget submitted by Our Children's Prep School, Inc., October 2015
5. Highlighted copy of revised budget submitted by Our Children's Prep School, Inc., October 2015, reflecting substantive changes between final budget and revised budget
6. Letter dated 16 April 2015 from Melissa Brady to charter applicants, instructing applicants that the application deadline was 3 August 2015 and that no additional submittals to address deficiencies will be considered as part of the review process

Exhibit 1

The School Board of Polk County Bylaws & Policies

Unless a specific policy has been amended and the date the policy was revised is noted at the bottom of that policy, the bylaws and policies of The School Board of Polk County were adopted on November 12, 2013 and were in effect beginning November 12, 2013.

9800 - CHARTER SCHOOLS

F.S. 1002.33 gives the School Board oversight responsibility for all charter schools situated within Polk County. The Board designates the Superintendent to receive and review all charter applications. The Superintendent shall recommend to the Board the approval or denial of each charter application and charter contract. The Board shall have final authority, by majority vote, to approve or deny any application and charter contract.

Approved charter schools are public schools and shall receive goods and services from the Board as required by law and/or specified through a contract with the Board.

If approved, the initial charter shall be for a term of four (4) or five (5) years. The Board may renew charters under the conditions and for terms as set forth in State law.

In addition, a charter school that satisfied the requirements set forth in State law for designation as a high-performing charter school may receive a modification of its term to fifteen (15) years or a fifteen year (15-year) charter renewal. The charter may be modified or renewed for a shorter term at the option of the high-performing charter school.

The Board shall enter into a charter with a charter operator and the focus is on three (3) areas of charter school operation: academic accountability, fiscal management, and governance. The Board, as sponsor, shall perform the duties provided in F.S. 1002.345.

Student academic achievement for all students is the most important factor when determining whether to renew or terminate a charter. Additionally, the Board has the right to non-renew or terminate any charter if the charter school:

- A. fails to participate in the State's education accountability system created in F.S. 1008.31, or fails to meet the requirement for student performance as specified in the charter;
- B. fails to meet generally accepted standards of fiscal management;
- C. violates the law;
- D. materially breaches the charter, as described in State law; and/or

- E. for other good cause shown.

Application Procedure

Potential applicants should send letters notifying the Board of their intent to submit an application to open a public charter school not later than July 1st. Such correspondence should be directed to the Office of Charter Schools. Failing to send the letter of intent will in no way negatively impact the application. Potential applicants are encouraged to participate in the District-sponsored orientation program prior to filing their application.

A. Draft Charter School Applications

Applicants may submit a draft charter school application on or before May 1st with an application fee of \$500.00. If a draft application is submitted by May 1st, the Board will review and provide feedback as to material deficiencies in the application by July 1st. The applicant shall then have until August 1st to resubmit a review and final application. The Board may approve the draft application.

B. Final Charter School Application

Final applications for a public charter school that are to be opened at the beginning of the District's next school year, or to be opened at a time agreed to by the applicant and the District, will be accepted no earlier than the first workday in June and no later than 5:00 p.m. on the submission deadline of August 1st. If the submission deadline falls on a non-business day, the deadline shall be postponed to 5:00 p.m. on the next business day. Applications may be mailed or hand delivered but receipt by the Board must be on or before the deadline.

The following pertains to the submission of a final application:

1. An individual, teachers, parents, a group of individuals, a municipality, or a legal entity organized under the laws of this State anticipating submission of an application are urged to contact the District's Office of Charter Schools for an application packet prior to the application deadline. Applicants who are planning to submit a proposal by the August 1st deadline should send a letter of intent to the Office of Charter Schools on or before the first working day in July.
2. The Board and/or any of its designees shall not take unlawful reprisal against another Board employee because that employee is either directly or indirectly involved with a charter school application.
3. Applicants must submit an application on the FLDOE's Model Florida Charter School Application template and forms. A single application is required for each site with any grade configuration

within Pre-K through grade eight. A separate application must be submitted for any grade configuration within grades nine through twelve and/or post secondary grade configurations.

4. The Board shall not charge any fees for processing or consideration of a final charter school application. The Board's approval of a charter shall not be predicated on the promise of any future pay of any kind.
5. The applicant and Board may mutually agree, in writing, to extend the statutory timeline to consider the charter application. Such agreement shall detail the extension date or timeframe.
6. Charter schools shall not use or bear the name of an existing traditional public, charter, or private/parochial school in Polk County.

Applications shall be submitted to:

The Office of Charter Schools
The School Board of Polk County
1915 S. Floral Avenue
Bartow, Florida 33830

The Board shall review all applications using an evaluation instrument developed by the FLDOE.

Application Contents

A. **State Application Form**

Applications must be submitted using the Model Charter School Application form developed and distributed by the FLDOE.

B. **Statement of Assurances**

Applicants are required to sign under the penalties of perjury the Statement of Assurances form contained within the Model Charter School Application developed and distributed by the FLDOE, thereby attesting to the following:

1. The charter school will be nonsectarian in its programs, admission policies, employment practices, and operations.
2. The charter school will enroll any eligible student who submits a timely application, unless the school receives a greater number

of applications than there are spaces for students, in which case students will be admitted through a random selection process.

3. The charter school will adhere to the antidiscrimination provisions of F.S. 1000.05.
4. The charter school will adhere to all applicable provisions of State and Federal law relating to the education of students with disabilities, including the Individuals with Disabilities Education Act; Section 504 of the Rehabilitation Act of 1974; and Title II of the Americans with Disabilities Act of 1990.
5. The charter school will adhere to all applicable provisions of Federal law relating to students who are limited English proficient, including Title VI of the Civil Rights Act of 1964 and the Equal Educational Opportunities Act of 1974.
6. The charter school will participate in the Statewide assessment program created under F.S. 1008.22.
7. The charter school will comply with Florida statutes relating to public records and public meetings, including F.S. Chapter 119 and F.S. 286.011 which are applicable to applicants even prior to being granted a charter.
8. The charter school will obtain and keep current all necessary permits, licenses, and certifications related to fire, health, and safety within the building and on school property.
9. The charter school will provide for an annual financial audit in accordance with F.S. 218.39.

C. Proposed Contracts for Services

Applicants anticipating a request for District services (i.e., transportation, payroll services, use of facilities, etc.) must include a proposed contract for **each** service desired.

Application Evaluation Process

- A. The District shall receive and review all final applications using an evaluation instrument developed by the FLDOE.
- B. The Board shall evaluate all timely final applications as submitted. During the evaluation process, 1) applications cannot be amended and 2) missing documentation and unsolicited information will not be accepted or considered. However, as required by law, the Board shall

allow the applicant, upon receipt of written notification, seven (7) calendar days to make technical or nonsubstantive corrections and clarifications, including, but not limited to corrections of grammatical, typographical, and like errors or to add missing signatures, if such errors are identified as cause to deny the final application.

C. The Board shall deny any final application that does not comply with the statutory requirements and/or Board's instructions for charter school applications.

D. **Additional Information**

1. The Board may solicit information regarding 1) history and background of individual applicants and/or founding/governing boards and its individual members including, but not limited to, a demonstration of the professional experience or competence of those individuals or organizations applying to operate the charter school or those hired or retained to perform professional services; and 2) the description of clearly delineated responsibilities and the policies and practices needed to effectively manage the charter school. A description of internal audit procedures and establishment of controls to ensure that the financial resources are properly managed must be included. This information may be used to evaluate the applicant's ability to operate a charter school.
2. The Board may solicit additional information during the review and evaluation of the final charter school application such as whether the applicant currently operates charter schools in Florida and if the proposed school will be a replication of an existing school design. This information may be used to evaluate the applicant's ability to operate a charter school.
3. The applicant may provide evidence of prior experience in establishing and operating public charter schools. Evidence of prior experience and success in establishing and operating charter schools shall be weighed in making a determination to recommend approval or denial of a final application.
4. The charter review committee may raise specific questions in its review process that clarify a particular point in the final application. These specific questions and answers will be considered as part of the superintendent's review and decision making process. If the charter review committee identifies sections of the final application that are missing, inaccurate or incomplete, additional submittals to address these deficiencies will not be considered as part of the review process.

E. **Charter Review Committee (CRC)**

The purpose of this committee is to identify deficiencies in the written final application and/or areas that require clarification to fully evaluate the quality of the final application or the capacity of the group to properly implement the proposed plan.

The CRC shall be comprised of members of the Superintendent's executive staff or their appropriate designees, school principals and other administrators from the following areas of expertise:

1. School Based Operations;
2. Teaching and Learning;
3. Charter Schools (chair);
4. K-12 Reading;
5. K-12 Math;
6. K-12 Science;
7. Facilities;
8. Business Services;
9. Human Resource Services;
10. Learning Support;
11. Information Systems and Technology;
12. Support Services;
13. Assessment, Accountability and Evaluation;
14. English Speakers of Other Languages;
15. Regional Assistant Superintendent Representative;
16. General Counsel (non-voting);
17. Specialized Services;

18. Diversity Management;
19. Existing Charter School Principal/Director; and
20. Up to three (3) community members to be appointed by the Board.

A majority of the entire membership constitutes a quorum for voting purposes.

Applicants shall be notified and given the opportunity to attend an applicant interview. The applicant will be encouraged to have at least one (1) governing board member present. The CRC may, at its sole discretion, evaluate the application without any additional input from the applicant if at least one (1) governing board member of the charter school is not available for the applicant interview.

By majority vote, the CRC shall make a recommendation to the Superintendent to approve or deny each application.

All final applications will be submitted to the Board by the Superintendent with a recommendation for approval or denial no later than sixty (60) calendar days after the final application is received, unless the applicant and the Board mutually agree, in writing, to postpone the vote to a specific date, at which time the Board shall approve or deny the final application.

An application submitted by a high-performing charter school that has satisfied the requirements set forth in State law for such designation may be denied by the Board only if the Superintendent demonstrates by clear and convincing evidence that the application failed to meet one (1) or more of the criteria set forth in F.S. 1002.33(6)(b)(3)(b):

1. The application does not materially comply with the requirements set forth in F.S. 1002.33(3)(a).
2. The charter school proposed in the application does not materially comply with the requirements in F.S. 1002.33(9).
3. The proposed charter school's educational program does not substantially replicate that of the applicant's high-performing charter school.
4. The applicant has made a material misrepresentation or false statement or concealed an essential or material fact during the application process.

5. The proposed charter school's educational program and financial management practices do not materially comply with the requirements of F.S. 1002.33.

If the Board denies an application submitted by a high-performing charter school, the specific reasons, based upon the criteria set forth in F.S. 1002.33(3)(b), for the denial shall be provided in writing to the applicant and the FLDOE within ten (10) calendar days after such denial.

Appeal of a Decision to Deny a Final Application

Pursuant to State law, an applicant may, no later thirty (30) calendar days after receiving the Board's final order denying a final application or upon the Board's failure to act on a final application, appeal the Board's decision to the State Board of Education. The applicant shall notify the Board of the appeal.

Such appeals shall be conducted in accordance with F.S. 1002.33(6) and applicable State Board rules.

In accordance with State Board rule, the State Board of Education shall by majority vote accept or reject the decision of the Board no later than ninety (90) calendar days after the appeal is filed. The State Board of Education shall remand the application to the Board with its written decision that the Board approve or deny the application. The Board shall implement the decision of the State Board of Education. The decision of the State Board of Education is not subject to the provisions of the Administrative Procedure Act.

If the Board denies an application submitted by a high-performing charter school, the Board shall, within ten (10) calendar days after such denial, state in writing the specific reasons, based upon the criteria of F.S. 1002.33 supporting its denial of the application and must provide the letter of denial and supporting documentation to the applicant and to the Department. The applicant may appeal the Board's denial of the application directly to the State Board of Education pursuant to F.S. 1002.33.

Renewal Procedure

Documents for renewing charter contracts will be accepted no later than 5:00 p.m. on the first working day in November of the last year of the charter.

The following pertains to the submission of a renewal document:

- A. The governing body of the charter school shall submit a completed copy of the Department of Education's Charter Renewal format to the Board.
- B. The renewal format will be made available to the charter school on or before the last working day in July of the final year of the charter.
- C. A renewal charter's focus should rest on demonstrated, documented performance.

- D. The applicant and Board may mutually agree, in writing, to extend the deadline to submit a renewal document. Such agreement shall detail the extension date or timeframe.

Appeal of a Proposed Termination or Nonrenewal of a Charter

At least ninety (90) days prior to renewing or terminating a charter, the Board shall notify the charter school's governing board in writing of its proposed action. The notice shall state in reasonable detail the grounds for the proposed action and stipulate that the charter school's governing board may, within fourteen (14) calendar days after receiving the notice, request a hearing. The hearing shall be conducted at the Board's election in accordance with one of the following procedures:

- A. A direct hearing conducted by the Board within sixty (60) days after the request for a hearing. The hearing shall be conducted in accordance with F.S. 120.569 and 120.57. The Board shall decide the matter by majority vote. The outcome of the Board's vote shall be issued as a final order, and recorded as such.
- B. A hearing conducted by an administrative law judge assigned by the Florida Division of Administrative Hearings. The hearing shall be conducted within sixty (60) days after receipt of the request for a hearing and in accordance with F.S. Chapter 120. The administrative law judge's recommended order shall be submitted to the Board. A majority vote by the Board shall be required to adopt or modify the administrative law judge's recommended order. The outcome of the Board's vote shall be issued as a final order, and recorded as such.

The final order shall state the specific reasons for the Board's action and shall be provided to the charter school's governing board and the FLDOE no later than ten (10) calendar days after it is issued. The charter school's governing board may, within thirty (30) calendar days after receiving the Board's final order, appeal the decision pursuant to F.S. 120.68.

A charter may be terminated immediately if the Board sets forth in writing the particular facts and circumstances indicating that an immediate and serious danger to the health, safety, or welfare of the charter school's students exists. The Board's determination is subject to the procedures set forth in F.S. 1002.33(8)(b) and (c), except that the hearing may take place after the charter has been terminated. The Board shall notify in writing the charter school's governing board, the charter school principal, and FLDOE if a charter is terminated immediately. The Board shall clearly identify the specific issues that resulted in the immediate termination and provide evidence of prior notification of issues resulting in the immediate termination when appropriate. Upon receiving written notice from the board, the charter school's governing board has ten (10) calendar days to request a hearing. A requested hearing must be expedited and the final order must be issued within sixty (60) days after the date of request. The Board shall assume operation of the charter school throughout the pendency of the hearing unless the continued operation of the charter school would material threaten the health, safety, or welfare of the students.

Charter School Obligations Upon Initial Notification of Nonrenewal, Closure, or Termination of a Charter

Upon initial notification of nonrenewal, closure, or termination of its charter, a charter school may not expend more than \$10,000 per expenditure without prior written approval from the District unless such expenditure was included within the annual budget submitted to the District pursuant to the charter contract, is for reasonable attorney fees and costs during the pendency of any appeal, or is for reasonable fees and costs to conduct an independent audit.

An independent audit shall be completed within thirty (30) days after notice of nonrenewal, closure, or termination to account for all public funds and assets.

A provision in a charter contract that contains an acceleration clause requiring the expenditure of funds based upon closure or upon notification of nonrenewal or termination is void and unenforceable.

A charter school may not enter into a contract with an employee that exceeds the term of the school's charter contract with the District.

A violation of this section triggers a reversion or clawback power by the District allowing for collection of an amount equal to or less than the accelerated amount that exceeds normal expenditures. The reversion or clawback plus legal fees and costs shall be levied against the person or entity receiving the accelerated amount.

Charter Contract and Contract Negotiation Process

A standard charter contract shall be consistent with this policy and approved by the Contract Review Committee to be used as the basis for all charters approved under this policy. All contracts and contract amendments, as approved by the Contract Committee (CC), must be presented to the Board for approval. The charter contract must contain all information set forth in the Florida Model Charter Contract Format (Form IEPC-M3) prescribed by the FLDOE.

A. Initial Charter Contract

1. Initial contract shall be for a term of four (4) or five (5) years unless a longer term is specifically required by law.
2. Before a recommendation regarding whether or not the Board should approve an initial contract, evidence of the following shall be provided:
 - a. Evidence of a proper legal structure (e.g., articles of incorporation, bylaws, municipal charter). The applicant shall be a not for profit organized pursuant to F.S. Chapter 617.
 - b. Except for virtual charter schools, actual location and evidence that a facility has been secured for the term of the charter, or a deadline for submitting evidence that a facility has been secured. Evidence should include, but is not limited to:
 - 1) letter of intent from the landlord or mortgagee indicating property usage and term of occupancy;
 - 2) executed lease or certification of occupancy; and/or
 - 3) use or occupational license indicating proper use.

All facilities must meet the requirements set forth in F.S. 1002.33.

B. Charter Contract Negotiations

The Board shall have thirty (30) days to provide an initial proposed charter contract to the charter school. The applicant and the Board shall have forty (40) days thereafter to negotiate and notice the charter contract for final approval by the Board unless both parties agree to an extension. The proposed charter contract shall be provided to the charter school at least seven (7) calendar days prior to the date of the meeting at which the charter is scheduled to be voted upon by the Board. The Department of Education shall provide mediation services for any dispute regarding this section subsequent to the approval of a charter application and for any dispute relating to the approved charter, except disputes regarding charter school application denials. If the Commission of Education determines that the dispute cannot be settled through mediation, the dispute may be appealed to an administrative law judge appointed by the Florida Division of Administrative Hearings. The administrative law judge has final order authority to rule on issues of equitable treatment of the charter school as a public school, whether proposed provisions of the charter violate the intended flexibility granted charter schools by statute, or on any other matter regarding this section except a charter school application denial, a charter termination, or a charter nonrenewal and shall award the prevailing party reasonable attorney's fees and costs incurred to be paid by the losing party. The costs of the administrative hearing shall be paid by the party against whom the administrative law judge rules.

C. Request to Extend Negotiations/School Opening

1. The applicant and Board may mutually agree to extend the statutory timeline to negotiate and consider approval of the charter contract for a period not to exceed one (1) year from the approved opening date in the charter school application. Requests shall be submitted, in writing, to the Office of Charter Schools by an authorized agent of the charter school, detailing the reason for the requested extension.
2. In the event that the statutory timeline to negotiate and enter into a charter contract is extended, the applicant shall update its charter school application prior to resuming negotiations with regard to: (1) updated budget; and (2) applicable application revisions necessitated by the delay.
3. The application shall be automatically rescinded, without further action by the Board, if the applicant does not enter into contract negotiations or open the school within: (1) the timeframe specified by law, or (2) the date of extension which has been mutually agreed upon in writing by both parties.

4. Unless extended pursuant to this policy, an approved applicant shall open its charter school at the beginning of the Board's next school year following the approval of the charter school application. At the written request of the applicant and at the Board's sole discretion, the Board may allow an applicant with an approved charter school application to defer the opening of its charter school for one (1) school year following the opening date specified in the approval of its charter school application. In the event that the opening of the approved applicant's charter school is deferred, the applicant shall update its charter school application prior to the opening of the charter school with regard to: (1) updated budget; and (2) applicable application revisions.
5. An approved contract shall be automatically revoked, without further action by the Board, if the applicant does not open the school:
 - a. on the first day of school of the initial school year indicated in the contract; or
 - b. on the first day of the school year indicated in the approved deferral.

D. Charter Contract Amendments/Modifications

1. A charter may be modified during its initial term or any renewal term upon the recommendation of the Board or the charter school's governing board and the approval of both parties to the agreement. All modifications must be mutual and in writing. Unilateral modification made by the charter school is grounds for termination or non-renewal. Modification may include, but is not limited to, consolidation of multiple charters into a single charter if the charters are operated under the same governing board and physically located on the same campus, regardless of the renewal cycle.
2. All contract amendment requests shall be submitted in writing to the Office of Charter Schools by an authorized agent of the charter school. Additional information or documentation may be requested for consideration of any amendment requests.
3. The charter school shall provide evidence of governing board approval for all proposed amendments (e.g., governing board resolution, governing board meeting minutes).
4. Requirements for Amendment Requests
 - a. **Education Program Amendments**

Significant changes in the curriculum or changes in grade levels constitute a change in the educational program and shall require an amendment that is mutually acceptable and approved by both parties. Requests for such amendments shall include the following information and supporting documentation:

- 1) justification for change
- 2) effective date of the change
- 3) evidence that financial implications, feasibility, and student access issues have been addressed, including provisions for all required resources, staff, and materials
- 4) evidence of parental support

A high-performing charter school that has met the requirements set forth in State law for such designation shall notify the Board of any increase in enrollment by March 1st of the school year preceding the increase. The written notice shall specify the grade levels that will be added. Student enrollment may not exceed current facility capacity. If a charter school notifies the District of its intent to expand, the District shall modify the charter within ninety (90) days to include the new enrollment maximum and may not make any other changes. The District may deny a request to increase the enrollment of a high-performing charter school if the Commissioner of Education has declassified the charter school as high performing. If a high-performing charter school requests to consolidate multiple charters, the District shall have forty (40) days after receipt of that request to provide an initial draft charter to the charter school. The District and charter school shall have fifty (50) days thereafter to negotiate and notice the charter contract for final approval by the District.

b. Location Amendments

- 1) Changes in locations or addition of location (i.e., relocation, secondary campus, satellite locations) shall include the following information and supporting documentation:
 - a) description of location, including identification as permanent or temporary

If the relocation will be temporary, the request shall include the period of time during which the school will be at the temporary location.

- b) effective date of the relocation
 - c) evidence that financial implications, feasibility, and student access issues have been addressed
 - d) evidence of parental support for the new facility
 - e) evidence of the school's property interest in the facility (owner or lessee)
 - f) a disclosure affidavit in accordance with F.S. 286.23, if the school leases the facility
- 2) Nothing in this policy or State law obligates the Board to agree to increase the number of facilities, campuses, and/or locations associated with a charter school's operations.
- 3) The charter school shall not change or add facilities or locations at any time during the term of the charter contract without prior approval of the Board through the contract amendment process. Violation of this provision constitutes a unilateral amendment or modification of this contract and good cause for termination.
- 4) If the request for a location amendment involves a facility in which other schools are operating, the names of the school(s), the grade levels, number of classrooms, number of students in each class, and the number of students enrolled in each school shall be included in the request, in addition to the information and documentation described in paragraphs a and b above.
- 5) No later than thirty (30) days prior to the opening of schools or the initial use of the facility by the school, the school shall have an approved contract and evidence of all necessary permits, licenses, zoning, use approval, facility certification and other approvals required for use of the facility by the local government. A certificate of occupancy or a temporary certificate of occupancy must be

provided to the Board no later than fifteen (15) calendar days before the first day of school.

c. **Enrollment Capacity Amendments**

Changes to enrollment capacity shall include the following information and supporting documentation:

- 1) justification for change
- 2) effective date of the change
- 3) evidence of proper facility approvals and/or allowable facility capacity
- 4) evidence that financial implications, feasibility, and student access issues have been addressed
- 5) evidence of parental support

A high-performing charter school that has met the requirements set forth in State law for such designation shall be required to notify the Board in writing by March 1st of its intent to increase enrollment the following school year. The written notice shall specify the amount of the enrollment increase. The District shall not require a charter school to identify the names of students to be enrolled or to enroll those students before the start of the school year as a condition of approval or renewal of a charter.

6. When a contract is amended or renewed, it shall be updated to comply with this policy and the current standard charter contract.

Pre-Opening Requirements

No later than July 1st prior to the initial opening of the school, the school shall have an approved contract and provide evidence of all necessary permits, licensing, zoning, use approval, facility certification and other approvals required for use of the facility by the local government. Failure to comply may result in automatic rescission of the contract, with no further action by the Board. A certificate of occupancy or a temporary certificate of occupancy must be provided to the Board no later than fifteen (15) calendar days before the first day of school.

Approved charter school applicants must participate in training provided by the Florida Department of Education (FLDOE), unless they have participated in qualified training provided by the District.

School Governance/Management

A. Charter schools shall organize or be operated by a not for profit organized pursuant to F.S. Chapter 617, a municipality, or another public entity, as provided by law.

B. **Charter School's Governing Board Requirements**

1. The charter school's governing board shall be solely responsible for the operation of the charter school which includes, but is not limited to, school operational policies; academic accountability; and financial accountability.

As required by State law, each charter school's governing board must appoint a representative to facilitate parental involvement, provide access to information, assist parents and others with questions and concerns, and resolve disputes. Furthermore, this representative must reside in the District in which the charter school is located. The individual serving as the parental involvement representative may be a governing board member, charter school employee, or an individual with whom the charter school contracts to represent the board in this capacity. If the governing board oversees more than one charter school in the District, a representative to facilitate parental involvement shall be appointed for each school. The name and contact information for the representative must be provided in writing to parents of children enrolled in the charter school at least annually and must also be prominently posted on the charter school's website.

The charter school's governing board shall hold at least two (2) public meetings per school year in the District. The meetings must be noticed, open, and accessible to the public and attendees must be provided an opportunity to receive information and provide input regarding the charter school's operations. The appointed representative to facilitate parental involvement and the principal or director or his/her equivalent must be physically present at each meeting.

2. Governing board members must:
 - a. notify the Board of changes in membership within forty-eight (48) hours of change; and
 - b. successfully fulfill a background check by the Board, as specified by law upon appointment to the governing board.
3. Governing board members must develop and approve by-laws that govern the operations of the board and the charter school prior to execution of the charter contract and annually consult with charter school staff to refine overall policy decision-making of the charter school regarding curriculum, financial management, and internal controls.

4. Governing board members and their spouses are prohibited by State law from serving as an employee of the charter school or receive compensation, directly or indirectly, from the charter school's operations, including but not limited to: grant funds; lease/mortgage payments; or contracted service fees.
5. Governing board members must participate in FLDOE sponsored charter school governance training to ensure that each board member is aware of his/her duties and responsibilities, pursuant to State Board Rule F.A.C. 6A-6.0784:
 - a. Each governing board member must complete a minimum of four (4) hours of instruction focusing on Government in the Sunshine, conflicts of interest, ethics, and financial responsibility as specified in F.S. 1002.33(9)(k). After the initial four (4) hour training, each member is required, within the subsequent three (3) years and for each three (3) year period after that to complete a two (2) hour refresher training on the four (4) topics above in order to retain his/her position on the charter school board. Any member who fails to obtain the two (2) hour refresher training within any three (3) year period must take the four (4) hours of instruction again in order to remain eligible as a charter school board member.
 - b. New members joining a charter school board must complete the four (4) hour training within ninety (90) days of appointment to the board.
6. Dispute Procedures (Board versus Charter School Governing Board)

Application, nonrenewal, and termination decisions are not subject to this dispute resolution process and must follow the procedures in F.S. 1002.33, Board policy, and the charter contract. Nothing contained herein shall operate to limit a charter school's rights to utilize the dispute resolution procedures set forth in F.S. 1002.33.

- a. The Board and the charter school agree that the existence and the details of a dispute notwithstanding, both parties shall continue without delay their performance under the charter contract, except for any performance which may be directly affected by such dispute.
- b. Either party shall notify the other party that a dispute exists between them. The notification shall be in writing and shall identify the article and section of the contract that is in dispute and the grounds for the position that such article and section is in dispute. The matter shall be immediately submitted to the Board and the charter school's director

for further consideration and discussion to attempt to resolve the dispute.

- c. Should the representatives named in paragraph (b) above be unable to resolve the dispute within ten (10) days of receipt of written notification by one to the other of the existence of such dispute, then the matter may be submitted by either party to the Superintendent and to the school's governing board chair for further consideration and discussion to attempt to resolve the dispute.
- d. Should the parties still be unable to resolve their dispute within thirty (30) days of the receipt of written notification by one to the other of the existence of such dispute, then either party may proceed with utilizing the dispute resolution procedures set forth in F.S. 1002.33.

7. **Conflict Resolution (Charter School versus Parents/Legal Guardians, Employees, and Vendors)**

- a. All conflicts between the charter school and the parents/legal guardians of the students enrolled at the charter school shall be handled by the charter school or its governing board. The procedures for handling such conflicts must be set forth in the charter contract.
- b. Evidence of each parent's acknowledgement of the charter school's Parent Conflict Resolution Process shall be available for review upon request by the Board.
- c. All conflicts between the charter school and the employees of the charter school shall be handled by the charter school or its governing board.
- d. All conflicts between the charter school and vendors of the charter school shall be handled by the charter school or its governing board.
- e. The Board shall be provided with the name and contact information of the parties involved in the charter school's conflict resolution process. The Board shall be notified immediately of any change in the contact information.

C. **Management Companies**

- 1. If a management company or a combination of contracted professionals will be managing the charter school, the contract(s) between the charter school and company(ies) shall be submitted

to the Board for review prior to the approval of the charter school's contract. If a decision to hire any of these entities occurs subsequent to the execution of the charter contract or amendment, the contract(s) between the charter school and company(ies) shall be submitted to the Board at least ten (10) days before any payment is made to any of the entities.

2. Any proposed amendments to the contract with the management company shall be submitted to the Board for approval prior to execution of that amended contract with the management company by the charter school. A copy of all executed contracts must be provided to the Board within the timeframe provided by the charter contract.
3. All management company contracts with the charter school must make it clear that the charter governing body shall retain and exercise continuing oversight over all charter school operations and must contain provisions specifying the ability for the charter school to terminate the contract and must comply with terms as stated in the charter contract between the charter school and the Board. Any default or breach of the terms of the charter contract by the management company(ies) shall constitute a default or breach of the charter contract by the charter school.
4. Neither employees of the management company "relatives" of the management company's employees as defined in F.S. 1002.33 shall serve on the charter school's governing board or serve as officers of the corporation.

Employees of Charter Schools

A charter school shall employ or contract with employees who have undergone background screening as provided in F.S. 1012.32. Members of the governing board of the charter school shall also undergo background screening in a manner similar to that provided in F.S. 1012.32 upon appointment to the governing board.

A charter school shall disqualify instructional personnel and school administrators, as defined in F.S. 1012.01, from employment in any position that requires direct contact with students if the personnel or administrators are ineligible for such employment under F.S. 1012.315.

Charter school personnel may not appoint, employ, promote, or advance any relative, or advocate for appointment, employment, promotion, or advancement of any relative to a position in the charter school in which the personnel are serving or over which the personnel exercises jurisdiction or control. An individual may not be appointed, employed, promoted, or advanced in or to a position in a charter school if such appointment, employment, promotion, or advancement has been advocated by charter school personnel who serve in or exercise jurisdiction or control over the charter school and who is a relative of the individual or if such appointment, employment, promotion, or advancement is made by the governing board of which a relative of the individual is a member. For purposes of this policy, the definition of relative shall be as it is defined in F.S. 1002.33(24)(a)(2).

Full disclosure of the identity of all relatives employed by the charter school shall be in accordance with F.S. 1002.33.

The governing board of a charter school shall adopt policies establishing standards of ethical conduct for instructional personnel and school administrators.

Board employees who elect to teach at a charter school may request charter school leave pursuant to Board leave policy.

The policies must require all instructional personnel and school administrators, as defined in F.S. 1012.01, to complete training on the standards of ethical conduct; establish the duty of instructional personnel and school administrators to report, and procedures for reporting, alleged misconduct by other instructional personnel and school administrators which affects the health, safety, or welfare of a student; and include an explanation of the liability protections provided under F.S. 39.203 and 768.095. A charter school, or any of its employees, may not enter into a confidentiality agreement regarding terminated or dismissed instructional personnel or school administrators, or personnel or administrators who resign in lieu of termination, based in whole or in part on misconduct that affects the health, safety, or welfare of a student, and may not provide instructional personnel or school administrators with employment references or discuss the personnel's or administrators' performance with prospective employers in another educational setting, without disclosing the personnel's or administrators' misconduct. Any part of an agreement or contract that has the purpose or effect of concealing misconduct by instructional personnel or school administrators which affects the health, safety, or welfare of a student is void, is contrary to public policy, and may not be enforced.

Before employing instructional personnel or school administrators in any position that requires direct contact with students, a charter school shall conduct employment history checks of each of the personnel's or administrators' previous employer(s), screen the instructional personnel or school administrators through use of the educator screening tools described in F.S. 1001.10(5), and document the findings. If unable to contact a previous employer, the charter school must document efforts to contact the employer.

The Board shall terminate a charter school that knowingly fails to comply with F.S. 1002.33(12)(g).

School Operations

- A. The Board shall not impose any policies or practices to limit charter school enrollment except as may be permitted in accordance with State law.
- B. The Board may document, in writing, any discrepancies or deficiencies--whether fiscal, educational, or related to school climate--and the steps and timelines for correction and additional monitoring. At a minimum, copies will be provided to the charter school principal and appropriate Board staff.
- C. The charter school shall obtain the appropriate facility capacity approvals from the jurisdictional authority where the facility is located (i.e., county, municipality, or both). The Board, at its discretion, may accept a letter from the architect of record specifying the capacity if the capacity is not provided by the facility's jurisdictional authority. The Board may withhold monthly payments for FTE that exceed capacity specified by the charter contract or approved facility capacity.

D. The charter school's calendar will be consistent with the beginning of the Board's calendar for the first school year and must provide instruction for the minimum number of days and minutes required by law for other public schools. Should the charter school elect to provide a summer program or year-round school, the charter school shall notify the Board, in writing, each year to ensure appropriate record keeping.

E. **Student Code of Conduct, Student Handbooks, and Parent Contracts and Application of Board Policies**

1. Only the Board may expel a student.
2. The charter school may follow the Board's Student Code of Conduct or an alternate code of conduct approved by the Board. The charter school shall provide the Board with a copy of an approved alternate student code of conduct upon revision. Any amendments must be approved by the Board prior to implementation. Evidence of governing board approval is required for amendments.
3. Any parent contracts shall also be submitted to the Board for approval prior to implementation. Any amendments must be approved by the Board, prior to implementation. Evidence of governing board approval is required for amendments.
4. The charter school may be required to provide proof of parent/guardian's receipt of student code of conduct, handbook, or parent contract.
5. Violations of parent contracts shall not result in involuntary withdrawal of a student in the same school year of the violations. Violations of the parent contract may result in the student not being re-enrolled or loss of enrollment preference for the following school year.
6. The Board shall not apply its policies to a charter school unless mutually agreed to by both the Board and the charter school. If the Board subsequently amends any agreed-upon Board policy, the version of the policy in effect at the time of the execution of the charter, or any subsequent modification thereof, shall remain in effect and the sponsor may not hold the charter school responsible for any provision of a newly revised policy until the revised policy is mutually agreed upon.

F. **Charter School Student Transfers**

The process for student transfers can be found in Policy 5131.

G. **Food Service and Transportation**

Transportation and food services are the responsibility of the charter school. These services must be provided according to District, State, and Federal laws, rules, and regulations.

H. **Facility Leases**

1. If a charter school will be leasing or subleasing a facility, the contract(s) between the charter school and landlord or sublessor shall be submitted to the Office of Charter Schools for review and approval.
2. Any amendments to the lease shall be submitted to the Office of Charter Schools for review prior to execution, by the charter school.
3. A copy of all executed contracts must be provided to the Office of Charter Schools within the timeframe provided by the charter contract.
4. Any default or breach of the terms of the charter contract by the lessor/sublessor may constitute a default or breach of the charter contract by the charter school.

I. **Academic Accountability**

1. The Superintendent or designee shall have ongoing responsibility for monitoring all approved charter schools with regard to the charter school's progress towards achieving the goals established in the charter. The Superintendent shall have access to the charter school at all times.
2. The Board shall monitor adherence to the educational and related programs as specified in the approved application, charter, curriculum, instructional methods, any distinctive instructional techniques to be used, reading programs and specialized instruction for students who are reading below grade level, compliance with State standards, assessment accountability, and achievement of long- and short-term goals. An analysis comparing the charter school's standardized test scores to those of similar student populations attending other public schools in the District may also be conducted.
 - a. In the event a charter school earns a grade of "D" or "F" in the grading system set forth in State law, the director and a representative of the governing board of the charter school shall appear before the Board to present information concerning each contract component having noted deficiencies and shall prepare and submit to the

Board for approval a proposed School Improvement Plan to raise student achievement. The proposed School Improvement Plan must meet the requirements set forth in State law. The charter school shall implement the proposed School Improvement Plan once approved by the Board.

- b. If a charter school earns three (3) consecutive grades of "D", two (2) consecutive grades of "D" followed by a grade of "F", or two (2) nonconsecutive grades of "F" within a three (3) year period, the charter school governing board shall take corrective action as set forth in F.S. 1002.33. The corrective action must be implemented in the school year following receipt of a third consecutive grade of "D", a grade of "F" following two (2) consecutive grades of "D", or a second nonconsecutive grade of "F" within a three (3) year period. If the charter school does not improve by at least one (1) letter grade after two (2) full school years of implementing the corrective action, the charter school must select and implement a different corrective action in accordance with F.S. 1002.33. If the charter school does improve by at least one (1) letter grade, it is no longer required to implement the corrective action; however, the charter school must continue to implement strategies identified in the School Improvement Plan.
- c. Upon publication by the FLDOE of the list of charter schools that meet the criteria set forth in paragraphs 1.2.a. and b. above, the Board shall notify, in writing, each charter school in the District that appears on the list that it is required to submit a School Improvement Plan and to appear before the Board. Pursuant to State Board rule, such notification may be delivered electronically, provided there is proof of receipt.

The notification shall include the following:

- 1) The date, time, and location of the publicly noticed meeting at which the director and a representative of the charter school governing board shall appear before the Board. For purposes of this requirement, "director" shall mean charter school director, principal, chief executive officer, or other management personnel with similar authority. The appearance shall be no earlier than thirty (30) calendar days and no later than ninety (90) calendar days after the Board's notification is received by the charter school.
- 2) The date by which the charter school must submit its proposed School Improvement Plan to the Board for review by staff, which shall be no earlier than thirty (30) calendar days.

- 3) Whether the charter school is required to select a corrective action.
- d. The Board shall notify the charter school, in writing, within ten (10) calendar days of its decision to approve or deny the School Improvement Plan.
- 1) The Board may deny a School Improvement Plan if it does not meet the requirements of State law. If denied, the Board shall provide the charter school, in writing, the specific reasons for denial and the timeline for its resubmission.
 - 2) Either the charter school or the Board may request mediation pursuant to State law if the parties cannot agree on a School Improvement Plan.
- e. As required by State law, the Board will review the School Improvement Plan annually to monitor the charter school's continued improvement.
- 1) The director and a representative of the governing board of the charter school shall appear before the Board at least once per year to present information regarding the progress of intervention and support strategies implemented by the charter school pursuant to the School Improvement Plan and, if applicable, to review the corrective actions taken pursuant to I.2.c above.
 - 2) At the meeting, the Board will identify the services that the District will provide to the charter school to assist the charter school in addressing its deficiencies, and following the meeting, these services will be communicated, in writing, to the director.
 - 3) A charter school that improves at least one (1) letter grade is not required to submit a new School Improvement Plan but must continue to implement the strategies identified in the approved School Improvement Plan and continue to report annually to the Board. The Board shall notify, in writing, each charter school implementing a School Improvement Plan of the requirement to appear before the Board to present information regarding the progress of the approved School Improvement Plan. The notification shall include the date, time, and location of the publicly noticed meeting at

which the director and a representative of the charter school shall appear.

- f. The Board shall terminate the charter if the charter school earns two (2) consecutive grades of "F", unless one of the exceptions set forth in State law is applicable.
 - g. The laws applicable to School Improvement Plans and corrective actions do not limit the Board's authority to terminate the charter at any time in accordance with State law.
3. The charter school shall make annual progress reports to the Board to determine progress toward goals established in the charter contract.
4. Exceptional Student Education (ESE)
- a. The Board is the Local Educational Agency (LEA) for all Board-approved charter schools and will serve ESE students in the same manner as students attending other public schools in the District. ESE students attending Board-approved charter schools shall be provided supplementary and related services on site at the charter school to the same extent to which the Board has a policy or practice of providing such services on site to its other public schools. The Board shall provide funds under Part B of the IDEIA to Board-approved charter schools on the same basis as the School District provides funds to the Board's other public schools, except for those charter schools that are their own LEA for the purpose of federal funding pursuant to F.S. 1002.33(25).
 - b. ESE students will be educated in the least restrictive environment. The charter school shall ensure that ESE students are provided with programs and services implemented in accordance with Federal, State, and local policies and procedures and specifically the IDEIA, Section 504 of the Rehabilitation Act of 1973, and other related statutes and State Board of Education rules. If an IEP team determines that the charter school cannot meet the needs of an ESE student, the charter school and the Board agree to provide the ESE student with the appropriate placement as determined by the IEP team in accordance with State and Federal law.
 - c. The Board shall provide ESE administration services to charter schools which shall be set forth in more detail in the charter. For those charter schools that are their own LEA for the purpose of Federal funding, compliance with their own federal IDEIA grant is required.

- d. With respect to the provisions of special education and related services:
 - 1) The Board shall be responsible for conducting initial evaluations of students referred for potential special education and gifted placement in accordance with Federal and State statutes.
 - 2) The charter school shall deliver all educational and related services indicated on a student's IEP, Section 504 Plan, or EP. The Board may provide related services through a separate contract between the charter school and the Board. The charter school shall also be responsible for all reevaluations.
 - 3) The Board shall appoint an "ESE Staffing Specialist" who may, at the Board's discretion, attend all IEP meetings and meetings related to the provision of special education and related services to charter school students. The charter school must provide notice to the ESE Staffing Specialist of all such meetings. The ESE Staffing Specialist shall serve as the LEA representative at all meetings.
 - 4) The charter shall further set forth the specific roles and responsibilities of the charter school and the Board with respect to exceptional student education.
 - e. Non-compliance may result in the Board's withholding of subsequent payments to the charter school without penalty of interest (including State capital payments), and may result in non-renewal or termination for good cause.
5. English Language Learners (ELL) -- Students who are of limited proficiency in English will be served by ESOL certified personnel. The charter school shall demonstrate an understanding of State and Federal requirements regarding the education of English language learners, be committed to serving the full range of needs of ELL students, create and implement sound plans for educating ELL students that reflect the full range of programs and services required to provide all students with a high quality education, and demonstrate capacity to meet the school's obligations under State and Federal law regarding the education of ELL students.
6. The Board may, in accordance with State law, require all charter schools to submit to the Board a school improvement plan or multi-year accountability plan on a form provided by the Board to ensure a plan to maintain or raise student academic

achievement within the timelines specified by the Board and the FLDOE.

J. **Financial Accountability**

1. In order to provide comparable financial information to that reported for other public schools, charter schools shall maintain all financial records in accordance with the accounts and codes prescribed in the most recent issuance of the publication titled, *Financial and Program Cost Accounting and Reporting for Florida Schools*. Charter school governing boards shall also annually adopt and maintain an operating budget as required by F.S. 1002.33(9)(h). Charter schools shall provide annual financial reports and program cost report information by the deadlines specified in the charter contract, in the State-required formats for inclusion in the Board's reporting in compliance with F.S. 1011.60(1) and 1002.33(9)(g). The financial statements are to be prepared in accordance with Generally Accepted Accounting Principles using governmental accounting, regardless of corporate structure F.S. 1002.33(9)(g). The annual financial audit must be in the State-required format.

At the discretion of the charter school's governing board, a charter school may elect to follow generally accepted accounting standards for not-for-profit organizations, but must reformat this information for reporting according to the requirement set forth in the paragraph above.

High-performing charter schools are required to submit financial statements in accordance with and within the timeframes stated in F.S. 1002.33.

2. First year charter schools may be required to provide the Board any of the following, which may be in addition to information otherwise required by law:
 - a. A sensitivity analysis and financial plan based on enrollment of fifty percent (50%), seventy-five percent (75%), and 100% of projected capacity.
 - b. Cash flow projections for the first year, displayed by month, and a plan to fund any cash flow shortfalls, updated monthly.
 - c. Contingency plans to replace any loss of State funds for both operation and capital expenditures.
 - d. Within forty-five (45) days of month end, reconciliations of all bank accounts, which must include a copy of the entire

bank statement of each account, must be attached to the bank reconciliation.

3. Title I: A charter school that is eligible to receive Title I funds shall submit an approved Title I Schoolwide Plan within three (3) months of becoming a designated Title I school. Failure to submit an approved plan will result in withholding of Title I funds.
4. Financial Policies: The charter school shall establish and implement accounting and reporting policies, procedures, and practices for maintaining complete records of all receipts and expenditures. The charter school shall provide a copy of these policies to the Board annually.
5. Payments to charter schools by Board
 - a. The Board shall make timely and efficient payment and reimbursement to charter schools, including processing paperwork required to access special State and Federal funding for which they may be eligible. The Board may distribute funds to a charter school for up to three (3) months based on the projected full-time equivalent student membership of the charter school. Thereafter, the results of full-time equivalent student membership surveys shall be used in adjusting the amount of funds distributed monthly to the charter school for the remainder of the fiscal year. The payment shall be issued no later than ten (10) working days after the Board receives a distribution of State or Federal funds.
 - b. Capital Outlay Payments – The Board shall make payments to the school upon receipt of all required supporting documentation as referenced in section 8.h. – Capital Outlay Payment Process.
 - c. Miscellaneous Payments – The Board shall make timely miscellaneous payments to the charter school upon receipt of funding from the FLDOE for various programs including Title I and MAP. The Board's payment is subject to the charter school's fulfillment of its responsibilities under the applicable State and Federal laws.

Unless otherwise mutually agreed to by the charter school and the District, and consistent with State and Federal rules and regulations governing the use and disbursement of Federal funds, the District shall reimburse the charter school on a monthly basis for all invoices submitted by the charter school for Federal funds available to the District for the benefit of the charter school, the charter school's students, and the charter school's students as public school students in the District. Such Federal funds include, but are not limited to, Title I, Title II, and Individuals with

Disabilities Education Act (IDEA) funds. To receive timely reimbursement for an invoice, the charter school must submit the invoice to the District at least thirty (30) days before the monthly date of reimbursement set by the District. In order to be reimbursed, any expenditure made by the charter school must comply with all applicable State rules and Federal regulations, including, but not limited to, the applicable Federal Office of Management and Budget Circulars, the Federal Education Department General Administrative Regulations, and program specific statutes, rules, and regulations. Such funds may not be made available to the charter school until a plan is submitted to the District for approval of the use of the funds in accordance with applicable Federal requirements. The District has thirty (30) days to review and approve any plan submitted pursuant to this paragraph.

- d. Conditions for Non-payment – The Board may withhold payment, without penalty of interest, for violation of law or as specified in the charter school contractual agreement. This includes, but is not limited to: failure to comply with financial requirements, failure to provide proper banking wiring instructions, exceeding contracted enrollment capacity or allowable facility capacity, insufficient instructional minutes and/or days, inappropriate facility licenses, approvals and/or permits, and failure to obtain successful background clearance for potential employees, contractors, and/or governing board members.
6. Financial Reports: Charter schools shall provide the District with a concise, uniform, monthly financial statement summary sheet that contains a balance sheet and a statement of revenue, expenditures, and changes in fund balance. The balance sheet and the statement of revenue, expenditures, and changes in fund balance shall be in the governmental funds format prescribed by the Governmental Accounting Standards Board. A high performing charter school may provide a quarterly financial statement in the same format and requirements as the uniform monthly financial statement summary sheet. Charter schools shall maintain and provide financial accountability information as required in this section.
7. Annual Financial Statements
- a. Unaudited June 30th year-end financial statements shall be submitted to the Board within the timelines specified by the charter contract. These financial statements must be prepared in accordance with Generally Accepted Accounting Principles using governmental accounting.
 - b. Annual Financial Audit - The charter school agrees to submit to and pay for an annual financial audit, in compliance with Federal, State and Board regulations, showing all revenue received, from all sources, and all

expenditures for services rendered. The audit shall be conducted by an independent certified public accountant or auditor selected by the governing board of the charter school, and shall be delivered to the Board in compliance with the charter contract. If the charter school's audit reveals a deficit financial position, the auditors are required to notify the charter school's governing board, the Board and the Florida Department of Education in the manner defined in the charter contract.

- 1) Selection Procedures -- Charter schools shall use auditor selection procedures when selecting an auditor to conduct the annual financial audit pursuant to the processes described in F.S. 218.39 and 218.391, which includes, but is not limited to: the establishment of an audit committee and request for proposal (RFP) for audit services, public advertisement of RFP, and development of evaluation and selection criteria.
 - 2) Requirements -- Pursuant to F.S. 218.391, the procurement of audit services shall be evidenced by a written contract embodying all provisions and conditions of the procurement of such services. An engagement letter signed and executed by both parties shall constitute a written contract. The written contract shall, at a minimum, include the following:
 - a) a provision specifying the services to be provided and fees or other compensation for such services
 - b) a provision requiring that invoices for fees or other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract
 - c) a provision specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed
- c. Failure to comply with the timely submission of all financial statements in the required format specified by the Board, shall constitute a material breach of the charter contract and may result in the Board's withholding of subsequent payments to the charter school without penalty of interest, (including state capital payments), and may result in non-renewal or termination for good cause.

8. Capital Outlay Funding

Pursuant to F.S. 1013.62(4), the application for, approval of, and process for documenting expenditures from charter school capital outlay funds shall be in accordance with the procedures specified by the Commissioner of Education.

Before receiving capital outlay funds the charter school governing board must enter into a written agreement with the Board. Such agreement must provide for the reversion of any unencumbered funds and all equipment and property purchased with public education funds to the ownership of the Board, as provided for in F.S. 1013.62(3), if the charter school terminates operations. Any funds recovered by the State shall be deposited in the General Revenue Fund.

As required by State law, the Board shall remit capital outlay funds to a charter school within ten (10) business days of the receipt of said funds.

9. Review and Audit

a. The Board has the right at any time to review and audit all financial records of the charter school to ensure fiscal accountability and sound financial management pursuant to F.S. 1002.33. The charter school shall provide the Board with a copy of the management letter from any audits as well as any responses to the auditor's findings with a corrective plan that shall be prepared and submitted within thirty (30) days from the date of the management letter.

b. Deteriorating Financial Condition and Financial Emergencies (F.S. 1002.345)

1) Deteriorating Financial Condition – "Deteriorating financial condition" means a circumstance that significantly impairs the ability of a charter school or a charter technical career center to generate enough revenues to meet its expenditures without causing the occurrence of a condition described in F.S. 218.503(1).

a) A charter school shall be subject to an expedited review by the Board upon the occurrence of any of the conditions specified in F.S. 1002.345(1)(a)(1)-(4).

b) The Board shall notify the governing board within seven (7) business days after one or

more of the conditions set forth in F.S. 1002.345(1)(a)(1)-(4) are identified or occur.

- c) The governing board and the Board shall develop a corrective action plan and file the plan with the Commissioner of Education within thirty (30) business days after notification is received as provided in paragraph 9(b)(1)(b) herein. If the governing board and the Board are unable to agree on a corrective action plan, the Commissioner of Education shall determine the components of the plan. The governing board shall implement such plan.
 - d) Failure to implement the corrective action plan within one (1) year shall result in additional action prescribed by the State Board of Education, including the appearance of the chair of the governing board before the State Board of Education.
- 2) Financial Emergency – If a financial audit conducted by a CPA in accordance with F.S. 218.39 reveals that one (1) or more of the conditions in F.S. 218.503(1) have occurred or will occur if action is not taken to assist the charter school, the auditor shall notify the governing board of the charter school, as appropriate, the Board, and the Commissioner of Education within seven (7) business days after the finding is made. If the charter school is found to be in a state of financial emergency pursuant to F.S. 218.503(4), the charter school shall file, a financial recovery plan pursuant to F.S. 218.503 with the Board and the Commissioner of Education within thirty (30) days after being notified by the Commissioner of Education that a financial recovery plan is needed.
- 3) Annual progress of the corrective action plans and/or financial recovery plans shall be included in an annual progress report to the Board.
 - 4) The Board may require periodic appearances of governing board members and charter school representative.
- c. A Financial Recovery Plan Staff Group (FRSG) shall be appointed by the Board and convened to review and monitor financial statements, corrective action plans and financial recovery plan(s) submitted by the charter school(s). The FRSG shall report progress and when

applicable, make recommendations to the Chief Auditor. At least one (1) representative of the charter school must be available to answer questions.

- 1) The FRSG shall be comprised of staff members from Business Services, Office of Charter Schools, and, when appropriate, the Office of Management and Compliance Audits.
- 2) The Chief Auditor will present the FRSG's recommendation to the Board's independent Audit Committee for review and recommendation to the Board.
- 3) Inability to cure a deteriorating financial condition and/or status of financial emergency may result in termination of the charter school contract.

10. Grants

- a. If the Board is required to be the fiscal agent for a grant, the charter school shall comply with the Board's grant procedures as indicated in the charter contract.
- b. The Board shall receive written approval from the charter school to include the charter school in a District-wide grant. The appropriate pro-rata share of dollars or services of grants will be allocated to the charter school, as defined by the grant awarded.
- c. The charter school is required to maintain adequate records to support grant-funded programs for the minimum years prescribed by the law. The Board may review these records, upon reasonable notice.

11. Health, Safety and Welfare of Staff and Students

Carefully planned and executed fire exit drills shall be conducted at the beginning of each semester, at times designated by the principal, following instruction of all classes regarding exits to be used in case of fire. At least one (1) fire exit drill shall be conducted every month school is in session. Any emergency evacuation drill (e.g., "crisis event"), completely performed, may be substituted for a required fire exit drill in a given month. All drills and all deficiencies affecting egress shall be documented in writing.

Inspections of all buildings including educational facilities, ancillary plants, and auxiliary facilities for casualty safety, and sanitation shall be conducted at least once during each fiscal year. Conditions that may affect environmental health and safety or impair operation of the plant will be reported, with recommendations for corrective action.

Each school cafeteria must post in a visible location and on the school website the school's semiannual sanitation certificate and a copy of its most recent sanitation inspection report.

Under the direction of the fire official appointed by the Board, fire-safety inspections of each educational and ancillary plant located on property owned or leased by the charter school's governing board, or other educational facilities operated by the charter school's governing board, shall be made no sooner than one (1) year after issuance of a certificate of occupancy and annually thereafter. Such inspections shall be made by persons properly certified by the Division of State Fire Marshal to conduct fire-safety inspections in public educational and ancillary plants.

A copy of the fire safety inspection report shall be submitted to the Board and the county, municipality, or independent special fire control district providing fire protection services to the school facility within ten (10) business days after the date of the inspection, in accordance with Florida statute.

Alternate schedules for delivery of reports may be agreed upon between the charter school's governing board, the Board, and the county, municipality, or independent special fire control district providing fire protection services to the site in cases in which delivery is impossible due to hurricanes or other natural disasters. Regardless, if immediate life-threatening deficiencies are noted in the report, the report shall be delivered to the Board and to the county, municipality, or independent special fire control district providing fire protection services immediately.

K. Charter School Website

Each charter school shall maintain a website that enables the public to obtain information regarding the school; the school's academic performance; the names of the governing board members; the programs at the school; any management companies, service providers, or education management corporations associated with the school; the school's annual budget and its annual independent fiscal audit; the school's grade pursuant to F.S. 1008.34; and, on a quarterly basis, the minutes of governing board meetings.

Board Annual Report Submission

The Board shall submit an annual report to the FLDOE in a web-based format to be determined by the FLDOE. The report shall include the:

- A. number of draft applications received on or before May 1st and each applicant's contact information;
- B. number of final applications received on or before August 1st and each applicant's contact information;
- C. date each application was approved, denied, or withdrawn; and
- D. date each final contract was executed.

Beginning August 31, 2013, and each year thereafter, the Board shall submit to the FLDOE the information set forth in A through D.

Nonexclusive Interlocal Agreements

The Board may enter into nonexclusive interlocal agreements with Federal and State agencies, counties, municipalities, and other governmental entities that operate within the geographical borders of the District to act on behalf of such governmental entities in the inspection, issuance, and other necessary activities for all necessary permits, licenses, and other permissions that a charter school needs in order for development, construction, or operation. A charter school may use, but may not be required to use, the District for these services. The interlocal agreement must include, but need not be limited to, the identification of fees that charter schools will be charged for such services. The fees must consist of the governmental entity's fees plus a fee for the Board to recover no more than actual costs for providing such services. These services and fees are not included within the services to be provided pursuant to F.S. 1002.33(20).

Interpretation

If a court or agency of competent jurisdiction invalidates any provision of this policy or finds a specific provision to be in conflict with the Florida Constitution, Florida statutes, the Florida Administrative Code, or any rule or policy prescribed by FLDOE, then all of the remaining provisions of this policy shall continue unabated and in full force and effect.

In the event that an existing charter school contract provision is found to be inconsistent with this policy, the charter contract provision prevails. Any charter approved after the adoption of this policy is required to be fully consistent with this policy.

F.S. 39.203, Chapter 120, 218.39, 218.391, 218.503, 286.23, 768.095
F.S. 1001.10(5), 1001.41, 1002.33, 1002.345, 1008.31, 1008.34
F.S. 1011.60, 1012.01, 1012.315, 1012.32, 1013.12
Chapter 96-186(1) Laws of Florida
F.A.C. 6A-1.0081, 6A-1.099827, 6A-2.0020, 6A-6.0781 through 6A-6.0788
FLDOE Forms IEPC-M1, IEPC-M2, IEPC-M3

Revised 10/28/14

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Exhibit 2

May Document

| | Charter School Winter Haven | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|-------------|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 5 year projection | FTE 240 | 278 | 307 | 335 | 355 |
| Account | Account Description | Budget | Budget | Budget | Budget | Budget |
| 3202 | Medicaid | (650,000) | (665,000) | (680,000) | (700,000) | (725,000) |
| 3230 | IDEA | (175,000) | (185,000) | (195,000) | (210,408) | (235,000) |
| 3240 | TITLE I and II | (45,000) | (48,000) | (51,000) | (59,000) | (68,000) |
| 3310 | FEFP | (3,457,383) | (3,669,894) | (4,064,208) | (4,466,296) | (4,753,783) |
| 3336 | Instructional Materials | (12,675) | (9,211) | (13,014) | (15,617) | (15,000) |
| 3344 | Lottery Funds | (1,290) | - | (238) | (286) | (1,000) |
| 3354 | Transportation | (302,608) | (346,193) | (382,307) | (417,176) | (442,082) |
| 3431 | Interest on Checking Acct | (3,817) | (3,000) | (2,789) | (3,346) | (3,500) |
| 3440 | Gifts, Grants & Bequests | (75,000) | (90,000) | (95,000) | (110,000) | (105,000) |
| 3450 | Food Services | (10,000) | (15,000) | (18,000) | (22,000) | (25,000) |
| 3473 | Child Care | (10,194) | (7,500) | (12,005) | (11,700) | (10,000) |
| 3475 | 5% Adjustment on Adm fee | - | - | (10) | (12) | (100,000) |
| 3481 | Charges for Service | (10,396) | (12,000) | (10,852) | (13,023) | - |
| 3485 | Capital Outlay | (57,028) | (50,000) | (40,826) | (48,991) | (56,602) |
| | Total Revenue | (4,888,280) | (5,130,798) | (5,643,049) | (6,066,065) | (6,630,467) |
| | Classroom Instruction | | | | | |
| 50000120 | Salary - Teacher | 599,597 | 679,597 | 799,597 | 859,597 | 899,597 |
| 50000120.06 | Salary Teacher (Title 1) | - | - | - | - | - |
| 50000130 | Salary - Behavior Anaylst | | | | | |
| 50000140 | Salary - Substitute Teachers | 2,000 | 2,000 | 4,000 | 4,000 | 4,500 |
| 50000150 | Salary - Holiday Bonus \$200/para;\$300/tea | 24,000 | 25,000 | 25,800 | 26,850 | 28,050 |
| 50000150 | Salary - Aides/Paras | 322,968 | 358,968 | 454,968 | 502,968 | 534,968 |
| 50000150.05 | Salary - Aides/Para | 175,000 | 187,000 | 192,610 | 198,388 | 204,340 |

| | | | | | | | |
|-----------------|--------------------------------------|---------|---------|---------|---------|---------|---|
| 50000155 | Payroll - Behavior Specialist | - | - | - | - | - | - |
| 50000155.9 7 | Payroll - Behavior Spec (ARRA funds) | - | - | - | - | - | - |
| 50000165 | Salary - LPN | 23,000 | 25,000 | 25,750 | 26,523 | 27,318 | |
| 50000180 | Salary - VPK | 30,000 | 30,000 | 32,000 | 33,000 | 34,000 | |
| 50000180.0 5 | Salary - VPK (IDEA funds) | - | - | - | - | - | |
| 50000195 | Salary Reimbursement | | | | | | |
| 50000210.1 | Florida State Retirement | 62,000 | 63,000 | 65,000 | 66,000 | 68,000 | |
| 50000220 | Payroll tax expense | 94,584 | 95,400 | 98,000 | 99,500 | 102,000 | |
| 50000230.0 1 | Insurance - Student Health at School | 1,980 | 2,200 | 2,300 | 2,300 | 2,450 | |
| 50000230.0 2 | Insurance - group | 220,000 | 227,500 | 229,000 | 232,000 | 235,000 | |
| 50000230.0 3 | Insurance - Life | 5,500 | 5,800 | 6,000 | 6,200 | 6,300 | |
| 50000230.0 4 | Insurance - dental | 10,000 | 11,500 | 12,000 | 12,500 | 13,000 | |
| 50000230.0 5 | Insurance - disability | 400 | 400 | 500 | 600 | 700 | |
| 50000240 | Workers' Compensation | 14,000 | 15,430 | 15,893 | 16,380 | 16,861 | |
| 50000250 | Unemployment Compensation | 11,000 | 12,000 | 13,000 | 13,650 | 14,200 | |
| 50000310.0 1 | Contract PT | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | |
| 50000310.0 3 | Contract Speech Therapy | 670,000 | 670,000 | 670,000 | 670,000 | 670,000 | |
| 50000310.0 4 | Contract OT | 370,000 | 370,000 | 370,000 | 370,000 | 370,000 | |
| 50000310.0 8 | Contract Behavior Analyst | - | - | - | - | - | |
| 50000310.1 7 | Contract Vision Teacher | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | |
| 50000310.2 2 | Contract Social Worker | 12,000 | 12,500 | 13,000 | 14,000 | 14,500 | |
| 50000330.0 1 | Field Trips / Fees | 2,500 | 2,800 | 3,300 | 3,500 | 4,200 | |
| 50000350.0 | Computer Repairs | 7,000 | 7,000 | 7,800 | 8,200 | 8,800 | |

| | | | | | | | | | |
|------------|--------------------------------------|------------------|------------------|------------------|------------------|------------------|--|--|--|
| 1 | | | | | | | | | |
| 50000510.0 | Supplies - Classroom | 24,000 | 25,200 | 26,460 | 27,783 | 29,172 | | | |
| 1 | | | | | | | | | |
| 50000510.0 | Supplies - Therapy | 8,000 | 8,800 | 9,680 | 10,648 | 11,712 | | | |
| 2 | | | | | | | | | |
| 50000510.1 | Supplies - VPK | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | | | |
| 2 | | | | | | | | | |
| 50000520 | Instructional Materials | 30,000 | 33,000 | 36,300 | 39,930 | 43,923 | | | |
| 50000570 | Food & Snacks for Oral Motor | 500 | 600 | 650 | 700 | 750 | | | |
| 50000641 | Classroom Equipment | 25,000 | 27,500 | 30,250 | 33,275 | 35,503 | | | |
| 50000641.0 | Classroom computer equipment | 30,000 | 33,000 | 36,300 | 39,930 | 439,923 | | | |
| 1 | | | | | | | | | |
| 50000641.0 | Therapy equipment | 7,000 | 7,700 | 8,470 | 9,317 | 10,248 | | | |
| 2 | | | | | | | | | |
| 50000690 | Software | 3,000 | 3,300 | 3,630 | 3,993 | 4,392 | | | |
| 50000745 | Bank service charges | 200 | 200 | 200 | 200 | 200 | | | |
| 50000750 | Substitute Teachers | 1,000 | 2,000 | 2,500 | 2,850 | 2,850 | | | |
| 50000750.0 | Substitute para | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | | | |
| 1 | | | | | | | | | |
| 50000780 | Instruction - Depreciation expense | | | | | | | | |
| 50000900.0 | Animal Assisted Therapy | 900 | 1,000 | 1,500 | 1,500 | 1,750 | | | |
| 1 | | | | | | | | | |
| 50000900.0 | Therapeutic riding | 5,000 | 6,000 | 7,000 | 7,500 | 10,000 | | | |
| 5 | | | | | | | | | |
| | Total Classroom instruction | 3,099,129 | 3,258,395 | 3,510,458 | 3,650,782 | 4,156,207 | | | |
| | | | | | | | | | |
| | Pupil Personnel Service | | | | | | | | |
| 61000310.0 | Contract consultants | 15,000 | 16,000 | 17,000 | 19,000 | 21,000 | | | |
| 6 | | | | | | | | | |
| 61000310.0 | Contract Psychological Services | 9,000 | 10,000 | 11,000 | 12,000 | 13,000 | | | |
| 7 | | | | | | | | | |
| | Total Pupil Personnel Service | 24,000 | 26,000 | 28,000 | 31,000 | 34,000 | | | |
| | | | | | | | | | |
| | Media Services | | | | | | | | |
| 62000610 | Library books | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | | | |
| 62000620 | Audio - visual | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | | | |

| | | | | | | | |
|-----------------|---|---------------|---------------|----------------|----------------|----------------|--|
| | Total Media Services | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | |
| | | | | | | | |
| | Curriculum Development Services | | | | | | |
| 63000100.1 | Salary - Title I Facilitator Academic Interv/Re | 45,000 | 46,350 | 47,740 | 49,127 | 50,648 | |
| 63000100.1 | Salary - PreK Facilitator | 22,838 | 23,523 | 38,000 | 40,000 | 42,300 | |
| 63000210.1 | Florida State Retirement | 6,000 | 6,200 | 8,000 | 8,200 | 9,000 | |
| 63000220 | Payroll tax expense | 5,190 | 5,342 | 5,800 | 6,200 | 6,300 | |
| 63000230.0 2 | Insurance - group | 9,600 | 9,800 | 10,000 | 10,000 | 11,000 | |
| 63000230.0 3 | Insurance - life | 35 | 35 | 35 | 35 | 35 | |
| 63000230.0 4 | Insurance - dental | 7 | 7 | 7 | 7 | 7 | |
| 63000230.0 5 | Insurance - disability | - | - | - | - | - | |
| 63000240 | Worker's Comp | - | - | - | - | - | |
| 63000250 | Unemployment compensation | - | - | - | - | - | |
| 63000280 | Building fund Contribution | - | - | - | - | - | |
| 63000310 | Professional Services | - | - | - | - | - | |
| 63000330.0 3 | Travel Reimb/Prof Training | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | |
| | Total Curriculum Development Services | 91,170 | 93,757 | 112,082 | 116,069 | 121,790 | |
| | | | | | | | |
| | Staff Development | | | | | | |
| 64000100.0 1 | VPK - teacher certification | 400 | 400 | 400 | 400 | 400 | |
| 64000100.0 2 | Workshop Stipends - teacher | 4,000 | 5,000 | 6,500 | 7,000 | 7,000 | |
| 64000220 | Payroll expense | - | - | - | - | - | |
| 64000310.0 8 | Software Training & Support | - | - | - | - | - | |
| 64000310.0 9 | Para contracted rate | - | - | - | - | - | |

| | | | | | | | |
|-----------------|---|----------------|----------------|----------------|----------------|----------------|--|
| 64000310.1 | Professional & technical service | 38,000 | 38,000 | 38,000 | 38,000 | 38,000 | |
| 64000330.0 2 | Travel - Conventions | 15,000 | 15,000 | 20,000 | 22,000 | 22,000 | |
| 64000510.0 5 | Staff Development supplies | 3,000 | 8,000 | 8,000 | 5,000 | 5,000 | |
| | Total Staff Development | 60,400 | 66,400 | 72,900 | 72,400 | 72,400 | |
| | Board | | | | | | |
| 71000310.0 1 | Board training | 150 | 150 | 150 | 150 | 150 | |
| 71000310.1 1 | Professional Services (Legal) | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | |
| 71000310.1 6 | Professional Services | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | |
| 71000320.0 2 | Insurance - Board of Trustees | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | |
| 71000320.0 5 | Liability/Error & Omissions Ins | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | |
| 71000390.0 1 | Meals & Entertainment | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | |
| 71000900.0 2 | Staff / Board Meetings | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | |
| | Total Board | 39,150 | 39,150 | 39,150 | 39,150 | 39,150 | |
| | General & Administration | | | | | | |
| 72000310.1 5 | Acct. Payable, Bookkeeping & Payroll - OCRC | 83,000 | 85,490 | 88,055 | 90,696 | 93,417 | |
| 72000330.0 3 | Travel Reimbursement | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | |
| 72000900.0 3 | Reserves-3% | 104,431 | 110,097 | 121,926 | 133,989 | 142,613 | |
| | Total General & Administration | 192,431 | 200,587 | 214,981 | 229,685 | 241,030 | |
| | School Administration | | | | | | |
| 73000110 | Salary - President/CEO | 100,000 | 103,000 | 106,090 | 109,272 | 112,551 | |

| | | | | | | | |
|-----------------|--|--------|--------|--------|--------|--------|--|
| 73000110 | Salary - Dir Ops, Finance& HR | 55,000 | 56,650 | 58,350 | 60,100 | 61,903 | |
| 73000110 | Salary - Dir Account, Research, | 80,000 | 82,400 | 84,872 | 87,418 | 90,041 | |
| 73000160 | Salary - Office Admin | 41,743 | 42,995 | 44,285 | 45,614 | 46,982 | |
| 73000135 | Salary-Behavior Manage | 63,100 | 64,993 | 66,943 | 68,951 | 71,020 | |
| 73000145 | Salary - Parent Liaison/Volunteer Coord | 65,000 | 66,950 | 68,959 | 71,027 | 73,158 | |
| 73000210.1 | Florida State Retirement | 40,544 | 41,760 | 43,013 | 44,304 | 45,632 | |
| 73000220 | Payroll tax expense | 32,431 | 32,431 | 61,214 | 65,000 | 67,500 | |
| 73000230.0 2 | Insurance - group | 17,200 | 17,200 | 17,200 | 17,200 | 17,200 | |
| 73000230.0 3 | Insurance - life | 350 | 350 | 350 | 350 | 350 | |
| 73000230.0 4 | Insurance - dental | 350 | 350 | 350 | 350 | 350 | |
| 73000230.0 5 | Insurance - disability | - | - | - | - | - | |
| 73000280 | building fund contribution | 15 | 15 | 15 | 15 | 15 | |
| 73000330.0 3 | Travel Reimbursement | 9,000 | 9,000 | 10,000 | 11,000 | 12,000 | |
| 73000350.0 1 | Computer Repairs | 5,000 | 5,000 | 6,000 | 6,500 | 6,600 | |
| 73000350.0 5 | Computer Purchase | 20,000 | 20,000 | 30,000 | 33,000 | 35,000 | |
| 73000360.0 1 | Equipment Maintenance | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | |
| 73000370 | Postage | 2,000 | 2,000 | 3,000 | 3,500 | 4,000 | |
| 73000390.0 1 | Meals & Entertainmet | 5,000 | 5,000 | 6,000 | 6,200 | 6,500 | |
| 73000390.0 2 | Advertising | 20,000 | 20,000 | 30,000 | 25,000 | 30,000 | |
| 73000390.0 3 | Business & Employee Gifts | 5,000 | 5,000 | 6,000 | 6,000 | 7,000 | |
| 73000390.0 4 | Special Events | 3,000 | 3,000 | 4,000 | 5,000 | 5,000 | |
| 73000510.0 4 | Supplies - Office | 15,000 | 15,000 | 17,500 | 20,000 | 22,000 | |
| 73000510.1 3 | Supplies - computer | 4,000 | 4,000 | 5,000 | 5,200 | 5,500 | |

| | | | | | | | | |
|-----------------|--|----------------|----------------|----------------|----------------|----------------|--|--|
| 73000643.0 1 | Office equipment | 16,000 | 16,000 | 22,000 | 25,000 | 26,000 | | |
| 73000643.0 5 | Computer Hardware | 40,000 | 40,000 | 40,000 | 45,000 | 50,000 | | |
| 73000730.0 4 | Dues and Subscriptions | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | | |
| 73000730.0 5 | Internet Services | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | | |
| 73000730.0 6 | Licenses | 550 | 550 | 550 | 550 | 550 | | |
| 73000730.0 7 | Software Maintenance fees | 2,700 | 2,700 | 2,700 | 2,700 | 2,700 | | |
| 73000780 | Admin. - Depreciation expense | - | - | - | - | - | | |
| 73000790 | County Administrative fee | | | | | | | |
| 73000900.0 4 | Website Fees | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | | |
| | Total School Administration | 662,233 | 675,594 | 753,641 | 783,501 | 818,802 | | |
| | Facilities Acquisition & Construction | | | | | | | |
| 74000360.0 2 | Building Lease | 108,000 | 108,000 | 108,000 | 108,000 | 108,000 | | |
| 74000360.0 3 | Portable Rent | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | | |
| 74000630.0 1 | Portable Installation | 37,000 | 37,000 | 37,000 | 37,000 | 37,000 | | |
| 74000675 | Non-building remodeling & renov | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | | |
| 74000680 | Remodeling and Renovations | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | | |
| | Total Facilities Acquisition & Construction | 186,000 | 186,000 | 186,000 | 186,000 | 186,000 | | |
| | Fiscal Services | | | | | | | |
| 75000310.1 2 | Accounting | 13,500 | 14,000 | 14,500 | 15,000 | 15,000 | | |
| 75000310.1 3 | Audit | 7,000 | 8,000 | 8,500 | 9,000 | 10,000 | | |

| | | | | | | | | |
|-----------------|---------------------------------------|----------------|----------------|----------------|----------------|----------------|--|--|
| 75000730.0 8 | Healthnet | 850 | 850 | 850 | 850 | 850 | | |
| 75000730.0 9 | Bank fees / finance charges | 850 | 850 | 850 | 850 | 850 | | |
| | Total Fiscal Services | 22,200 | 23,700 | 24,700 | 25,700 | 26,700 | | |
| | Food Services | | | | | | | |
| 76000390.1 4 | Food Delivery | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | | |
| 76000510.1 4 | kitchen supplies | 2,000 | 2,000 | 2,500 | 3,000 | 32,000 | | |
| 76000570 | Snacks / Lunch | 25,000 | 25,000 | 30,000 | 32,000 | 33,000 | | |
| | Total Food Services | 29,500 | 29,500 | 35,000 | 37,500 | 67,500 | | |
| | Central Services | | | | | | | |
| 77000310 | Health dept inspection | 350 | 350 | 350 | 350 | 350 | | |
| 77000730.1 1 | Fingerprinting | 5,500 | 5,500 | 6,000 | 6,700 | 7,200 | | |
| | Total Central Services | 5,850 | 5,850 | 6,350 | 7,050 | 7,550 | | |
| | Pupil Transportation Services | | | | | | | |
| 78000320.0 3 | Transportation - Bus insurance | 16,000 | 16,000 | 18,000 | 19,000 | 22,000 | | |
| 78000350.0 2 | Transportation - repairs & maint | 45,000 | 45,000 | 55,000 | 60,000 | 75,000 | | |
| 78000360.8 | Bus Lease from OCRC | 24,000 | 24,000 | 24,000 | 24,000 | 24,000 | | |
| 78000390.0 5 | Transportation - inspections | 3,000 | 3,000 | 3,500 | 3,000 | 3,000 | | |
| 78000450 | Transportation - gas | 48,000 | 48,000 | 50,000 | 55,000 | 62,000 | | |
| 78000510.1 | Supplies - Transportation | 6,000 | 6,000 | 7,000 | 7,500 | 8,000 | | |
| 78000730.1 5 | License fees/drug test driver | 1,000 | 1,000 | 2,000 | 2,500 | 2,500 | | |
| 78000780 | Depreciation expense - transportation | - | - | - | - | - | | |
| 78000790 | Parent Pupil Transportation | | | | | | | |
| | Total Pupil Transportation | 143,000 | 143,000 | 159,500 | 171,000 | 196,500 | | |

| | | Services | | | | | | |
|---------------------------------|--|-----------------------------|----------------|----------------|----------------|----------------|--|--|
| | | Operation of Plant | | | | | | |
| 79000320.0 4 | Insurance - Building | 11,000 | 11,000 | 13,000 | 13,500 | 14,000 | | |
| 79000371.0 1 | Telephone - Cell | 5,000 | 5,000 | 5,500 | 6,000 | 6,000 | | |
| 79000371.0 2 | Telephone - Office | 7,500 | 7,500 | 8,000 | 8,000 | 8,500 | | |
| 79000381 | Water & Sewage | 5,000 | 5,000 | 6,000 | 6,200 | 6,500 | | |
| 79000382 | Garbage | 5,500 | 5,500 | 6,000 | 6,200 | 6,500 | | |
| 79000390.0 5 | Facility Maintenance - overall | 5,000 | 5,000 | 5,500 | 6,200 | 6,500 | | |
| 79000390.0 6 | Extermination | 2,500 | 2,500 | 3,500 | 3,500 | 3,500 | | |
| 79000390.0 7 | Office / School Cleaning | 15,000 | 15,000 | 20,000 | 22,000 | 23,000 | | |
| 79000390.0 8 | Outside Maintenance | 1,800 | 1,800 | 2,000 | 2,200 | 2,500 | | |
| 79000390.0 9 | Security System Monitoring | 4,500 | 4,500 | 5,000 | 5,500 | 6,000 | | |
| 79000390.1 | Carpet & Floor cleaning | 6,000 | 6,000 | 7,500 | 7,900 | 8,200 | | |
| 79000430 | Electric | 36,000 | 36,000 | 38,000 | 42,000 | 45,000 | | |
| 79000510.0 3 | Supplies - Cleaning | 4,000 | 4,000 | 5,000 | 5,500 | 6,000 | | |
| 79000642 | Repairs - Equipment | 2,700 | 2,700 | 3,000 | 3,500 | 3,800 | | |
| Total Operation of Plant | | 111,500 | 111,500 | 128,000 | 138,200 | 146,000 | | |
| | | Maintenance of Plant | | | | | | |
| 81000152 | Salary Maintenance Person | 38,773 | 39,936 | 41,135 | 42,369 | 43,640 | | |
| 81000510.0 9 | Supplies - Maintenance | 2,500 | 2,500 | 3,000 | 3,303 | 3,500 | | |
| 81000644 | Repairs - Building | 7,000 | 7,000 | 8,000 | 8,500 | 8,800 | | |
| 81000675 | Non -building remodeling & renovations | 5,000 | 5,000 | 7,500 | 7,700 | 8,200 | | |
| 83000210.1 | FI Retirement employee | 2,132 | 2,132 | 4,100 | 4,200 | 4,300 | | |
| 83000220 | Payroll expense | 2,966 | 2,966 | 3,500 | 3,600 | 3,700 | | |

Exhibit 3

Our Children's AcaPrep School-Winter Haven
Budget Worksheet Version 2

2016-17 2017-18 2018-19 2019-20 2020-2021

FTE 305 320 335 351 351

| Account | Account Description | Budget | Budget | Budget | Budget | Budget |
|----------------|----------------------------|-----------------------|-----------------------|----------------|-----------------------|-----------------------|
| 3202 | Medicaid | (700,000.00) | (725,000.00) | (752,429.00) | (810,000.00) | (810,000.00) |
| 3230 | IDEA | (195,000.00) | (197,000.00) | (205,000.00) | (225,000.00) | (228,500.00) |
| 3240 | TITLE I and II | (45,000.00) | (48,000.00) | (51,000.00) | (59,000.00) | (63,000.00) |
| 3310 | FEFP | (4,460,722.00) | (4,679,090.00) | (4,845,027.00) | (5,088,108.00) | (5,088,108.00) |
| 3336 | Instructional Materials | (12,675.00) | (15,000.00) | (25,954.00) | (27,190.00) | (27,190.00) |
| 3344 | Lottery Funds | (1,290.00) | (300.00) | (238.00) | (286.00) | (1,000.00) |
| 3354 | Transportation | (359,250.00) | (370,746.00) | (386,370.00) | (400,680.00) | (400,680.00) |
| 3431 | Interest on Checking Acct | (3,817.00) | (3,500.00) | (2,789.00) | (3,346.00) | (3,500.00) |
| 3440 | Gifts, Grants & Bequests | (75,000.00) | (80,000.00) | (95,000.00) | (110,000.00) | (125,000.00) |
| 3450 | Food Services | (10,000.00) | (15,000.00) | (18,000.00) | (22,000.00) | (25,000.00) |
| 3485 | Capital Outlay | (57,028.00) | (62,000.00) | (102,943.00) | (112,936.00) | (112,936.00) |
| | Total Revenue | (5,919,781.00) | (6,133,636.00) | - | (6,484,750.00) | (6,858,546.00) |

| Classroom Instruction | | | | | | |
|------------------------------|----------------------------------|---------|---------|---------|---------|---------|
| 50000120 | Salary - Teacher 18 -20 | 798,000 | 821,940 | 863,037 | 859,597 | 899,597 |
| 50000130 | Salary - Behavior Analyst | 43,000 | 44,290 | 46,504 | 47,899 | 47,900 |
| 50000140 | Salary - Substitute Teachers | 5,000 | 6,000 | 7,000 | 6,000 | 6,000 |
| 50000150 | Salary - Aides/Paras - 19-25 | 304,000 | 358,968 | 386,737 | 415,339 | 423,646 |
| 50000150 | Salary - Aides/Para IDEA - 11-14 | 195,000 | 197,000 | 205,000 | 225,000 | 228,500 |
| 50000165 | Salary - LPN | 23,000 | 25,000 | 25,750 | 26,523 | 27,318 |
| 50000195 | Florida State Retirement 9% | 125,280 | 133,038 | 140,403 | 144,571 | 149,306 |
| 50000210 | Payroll tax expense | 106,488 | 113,082 | 119,342 | 122,886 | 126,911 |
| 50000220 | Insurance - Student Health \$8. | 2,440 | 2,560 | 2,680 | 2,808 | 2,808 |
| 50000230 | Insurance - group | 245,000 | 269,500 | 344,850 | 351,593 | 369,172 |
| 50000230 | Insurance - Life | 5,500 | 5,800 | 6,700 | 7,000 | 7,000 |

| | | | | | | |
|----------|--|------------------|------------------|------------------|------------------|------------------|
| 50000230 | Insurance - dental | 12,000 | 12,600 | 14,000 | 14,000 | 14,000 |
| 50000230 | Insurance - disability | 400 | 500 | 750 | 770 | 780 |
| 50000230 | Workers' Compensation | 25,000 | 27,000 | 30,000 | 32,000 | 32,000 |
| 50000240 | Unemployment Compensation | 23,000 | 23,500 | 25,000 | 26,000 | 26,000 |
| 50000250 | Contract PT-3PT/1PTA\$65x5600 | 364,000 | 371,280 | 382,418 | 382,418 | 382,418 |
| 50000310 | Contract 2CCC/2SLPA\$65x5600 | 364,000 | 371,280 | 382,418 | 382,418 | 382,418 |
| 50000310 | Contract OT 2OTR/5COTA\$65x980 | 637,000 | 649,740 | 669,232 | 669,232 | 669,232 |
| 50000310 | Contract Behavior Analyst | 5,000 | 7,500 | 9,000 | 10,000 | 10,000 |
| 50000310 | Contract Vision Teacher | 1,000 | 1,000 | 1,000 | 1,200 | 1,200 |
| 50000310 | Contract Social Worker | 12,000 | 15,000 | 18,000 | 18,000 | 18,000 |
| 50000310 | Field Trips / Fees | 7,500 | 10,000 | 12,000 | 14,000 | 18,000 |
| 50000330 | Computer Repairs | 7,000 | 7,000 | 7,800 | 8,200 | 8,800 |
| 50000350 | Supplies - Classroom 18 x \$1500 | 27,000 | 28,500 | 33,000 | 33,000 | 35,000 |
| 50000510 | Supplies - Therapy & ART & Mus | 36,000 | 36,000 | 42,000 | 40,000 | 42,000 |
| 50000510 | Supplies - Behavior | 30,000 | 35,000 | 38,500 | 38,500 | 39,000 |
| 50000510 | Instructional Materials | 50,000 | 70,000 | 60,000 | 65,000 | 70,000 |
| 50000520 | Food & Snacks for Oral Motor SI | 500 | 600 | 700 | 700 | 750 |
| 50000570 | Classrm Equip 18 x\$2000/ART \$6000/s | 52,000 | 52,000 | 55,000 | 65,000 | 58,000 |
| 50000641 | Classroom computer equipment | 38,000 | 38,000 | 36,300 | 39,930 | 42,000 |
| 50000641 | Tx equip PT-\$20,000.OT \$7000 SLP 10000 | 37,000 | 35,000 | 30,000 | 25,000 | 30,000 |
| 50000641 | Software | 3,000 | 3,300 | 3,630 | 3,993 | 4,392 |
| 50000690 | Bank service charges | 200 | 200 | 200 | 200 | 200 |
| 50000745 | Substitute para | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 50000750 | Instruction - Depreciation expense | | | | | |
| 50000780 | Therapeutic riding | 6,000 | 6,000 | 7,000 | 7,500 | 10,000 |
| 50000900 | Total Classroom Instruction | | | | | |
| | | 3,592,808 | 3,780,678 | 4,008,451 | 4,088,777 | 4,184,848 |
| | Pupil Personnel Service | | | | | |
| 61000310 | Contract consultants | 15,000 | 15,000 | 17,000 | 19,000 | 21,000 |
| 61000310 | Contract Psychological Services | 9,000 | 10,000 | 11,000 | 12,000 | 13,000 |
| | Total Pupil Personnel Service | 24,000 | 25,000 | 28,000 | 31,000 | 34,000 |

| Media Services | | | | | | |
|-----------------------|-----------------------------|--------------|--------------|--------------|--------------|--------------|
| 62000610 | Library books | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 62000620 | Audio - visual | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| | Total Media Services | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |

| Curriculum Development Services | | | | | | |
|--|---|---|---|---------------|---------------|----------------|
| 63000100 | Salary - Title I Facilitator Academic Interv/Re | | | 43,000 | 44,290 | 45,619 |
| 63000100 | Salary -1/2 time PreK Facilitator | | | | 28,000 | 30,000 |
| 63000210 | Florida State Retirement | | | 4,297 | 6,200 | 7,000 |
| 63000220 | Payroll tax expense | | | 3,652 | 5,000 | 5,150 |
| 63000230 | Insurance - group | | | 5,700 | 10,000 | 11,000 |
| 63000230 | Insurance - life | | | 35 | 35 | 35 |
| 63000230 | Insurance - dental | | | 120 | 150 | 165 |
| 63000230 | Insurance - disability | | | - | - | - |
| 63000240 | Worker's Comp | - | - | - | - | - |
| 63000250 | Unemployment compensation | - | - | - | - | - |
| 63000280 | Building fund Contribution | - | - | - | - | - |
| 63000310 | Professional Services | - | - | - | - | - |
| 63000330 | Travel Reimb/Prof Training | - | - | 2,500 | 2,500 | 2,500 |
| | Total Curriculum Development Services | | | 59,304 | 96,175 | 101,469 |

| Staff Development | | | | | | |
|--------------------------|-------------------------------------|---------------|---------------|---------------|---------------|---------------|
| 64000100 | Wrkhp Stipnd-teach \$150/dx 3dax x: | \$8,100 | 8,100 | 9,000 | 7,000 | 7,000 |
| 64000220 | Payroll expense | - | - | - | - | - |
| 64000310 | Software Training & Support | - | - | - | - | - |
| 64000310 | Para contracted rate \$50.x5da.x30p | 7,500 | 7,500 | 11,375 | 11,400 | 11,400 |
| 64000310 | Professional & technical service | 38,000 | 35,000 | 36,000 | 38,000 | 38,000 |
| 64000330 | Travel - Conventions | 15,000 | 15,000 | 20,000 | 22,000 | 22,000 |
| 64000510 | Staff Development supplies | 3,000 | 3,000 | 8,000 | 5,000 | 5,000 |
| | Total Staff Development | 71,600 | 68,600 | 84,375 | 83,400 | 83,400 |

Board

| | | | | | | |
|----------|-----------------------------------|---------------|---------------|---------------|---------------|---------------|
| 71000310 | Board training | 2,000 | 1,000 | 1,000 | 150 | 150 |
| 71000310 | Professional Services (Legal) | 35,000 | 25,000 | 25,000 | 10,000 | 10,000 |
| 71000310 | Professional Services (fingerprin | 6,000 | 6,000 | 7,000 | 6,000 | 6,000 |
| 71000320 | Insurance - Board of Trustees | 12,000 | 15,000 | 16,000 | 16,000 | 16,000 |
| 71000320 | Liability/Error & Ommissions Ins | 6,000 | 7,000 | 7,500 | 7,500 | 7,500 |
| 71000390 | Meeting meals & Strategic Plan | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 71000900 | Staff / Board Meetings | 1,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| | Total Board | 65,000 | 59,000 | 61,500 | 44,650 | 44,650 |

General & Administration

| | | | | | | |
|----------|---|----------------|----------------|----------------|----------------|----------------|
| 72000310 | Acct. Payable, Bookkeeping & Pa | 83,000 | 85,490 | 85,490 | 86,000 | 87,720 |
| 72000330 | Travel Reimbursement | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 72000900 | Reserves-5% to 5.5% | 252,496 | 233,613 | 235,251 | 254,405 | 235,246 |
| | Total General & Administration | 340,496 | 324,103 | 325,741 | 345,405 | 327,966 |

School Administration

| | | | | | | |
|----------|--|---------|---------|---------|---------|---------|
| 73000110 | Salary - President/CEO | 150,000 | 155,000 | 159,650 | 164,440 | 169,373 |
| 73000110 | Salary - HR, Grants, Marketing, T | 50,000 | 51,500 | 53,045 | 55,053 | 56,705 |
| 73000110 | Salary - Dir Acctbilty, Test, CQI | 60,000 | 61,800 | 63,654 | 65,564 | 67,531 |
| 73000160 | Salary - Admin Office, market, event, 4 st | 109,683 | 112,973 | 116,362 | 119,853 | 123,448 |
| 73000135 | Salary-Dir Behav Manag & Motiv | 65,000 | 66,950 | 68,958 | 71,027 | 73,157 |
| 73000145 | Salary - Dir Facil, Buses, Safety, | 28,000 | 28,849 | 29,714 | 30,605 | 31,524 |
| | Salary - Dir of Curric, Instruct, E | 50,000 | 51,500 | 53,045 | 55,053 | 56,705 |
| | Salary - Dir of Admission/Staffin | 60,000 | 61,800 | 63,654 | 65,564 | 67,531 |
| 73000210 | Florida State Retirement 9% | 36,000 | 37,080 | 49,958 | 56,444 | 58,138 |
| 73000220 | Payroll tax expense | 43,810 | 45,124 | 42,464 | 47,978 | 49,417 |
| 73000230 | Insurance - group | 48,000 | 52,800 | 52,800 | 55,440 | 58,212 |
| 73000230 | Insurance - life | 350 | 350 | 500 | 600 | 600 |
| 73000230 | Insurance - dental | 1,000 | 1,050 | 1,200 | 1,300 | 1,300 |
| 73000230 | Insurance - disability | - | - | - | - | - |
| 73000330 | Travel Reimbursement | 17,800 | 18,000 | 18,000 | 11,000 | 11,000 |
| 73000350 | Computer Repairs | 5,000 | 5,000 | 5,000 | 6,500 | 6,600 |

| | | | | | | |
|----------|-------------------------------------|------------------|------------------|------------------|------------------|------------------|
| 73000350 | Computer Purchase | 30,000 | 30,000 | 20,000 | 30,000 | 35,000 |
| 73000355 | Schoolwide Equip. School Sign/bench | 27,705 | 25,000 | 25,000 | 30,000 | 30,000 |
| 73000360 | Equipment Maintenance | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| 73000370 | Postage | 2,000 | 2,000 | 2,000 | 3,500 | 4,000 |
| 73000390 | Meals | 5,000 | 5,000 | 5,000 | 5,000 | 6,500 |
| 73000390 | Advertising | 20,000 | 20,000 | 20,000 | 25,000 | 20,000 |
| 73000390 | | | | | | |
| 73000390 | Special Events | 3,000 | 3,000 | 4,000 | 5,000 | 5,000 |
| 73000510 | Supplies - Office | 15,000 | 15,000 | 17,500 | 20,000 | 20,000 |
| 73000510 | Supplies - computer | 4,000 | 4,000 | 5,000 | 5,200 | 5,500 |
| 73000643 | Office equipment | 16,000 | 16,000 | 18,000 | 20,000 | 24,000 |
| 73000643 | Computer Hardware | 40,000 | 40,000 | 30,000 | 40,000 | 30,000 |
| 73000730 | Dues and Subscriptions | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 73000730 | Internet Services | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 |
| 73000730 | Licenses | 550 | 550 | 550 | 550 | 550 |
| 73000730 | Software Maintenance fees | 2,700 | 2,700 | 2,700 | 2,700 | 2,700 |
| 73000780 | Admin. - Depreciation expense | - | - | - | - | - |
| 73000790 | County Admin fee (believe too h | 93,983 | 98,545 | 99,774 | 100,414 | 107,613 |
| 73000900 | Website Fees | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| | Total School Administration | 1,003,831 | 1,030,821 | 1,046,778 | 1,113,035 | 1,141,354 |

Facilities Acquisition & Construction

| | | | | | | |
|----------|--|----------------|----------------|----------------|----------------|----------------|
| 74000360 | Building Lease | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 |
| 74000360 | Portable Rent | 30,000 | 30,000 | 30,000 | 35,000 | 35,000 |
| 74000630 | Portable installation | 37,000 | 37,000 | 10,000 | 5,000 | 5,000 |
| 74000675 | Non-building remodeling & renc | 64,017 | 50,000 | 52,000 | 60,000 | 50,000 |
| 74000680 | Remodeling and Renovations | 10,000 | 10,000 | 12,000 | 15,000 | 15,000 |
| | Total Facilities Acquisition & Construction | 261,017 | 247,000 | 224,000 | 235,000 | 225,000 |

Fiscal Services

| | | | | | | |
|----------|------------|--------|--------|--------|--------|--------|
| 75000310 | Accounting | 13,500 | 14,000 | 15,000 | 15,000 | 17,000 |
| 75000310 | Audit | 7,000 | 10,000 | 11,000 | 12,000 | 12,500 |

| | | | | | | |
|----------|---------------------------------|---------------|---------------|---------------|---------------|---------------|
| 75000730 | Simplify (Medicaid data base/no | 18,000 | 18,000 | 20,000 | 20,000 | 21,000 |
| 75000730 | Bank fees / finance charges | 850 | 850 | 850 | 850 | 850 |
| | Total Fiscal Services | 39,350 | 42,850 | 46,850 | 47,850 | 51,350 |

Food Services

| | | | | | | |
|----------|----------------------------|---------------|---------------|---------------|---------------|---------------|
| 76000390 | Food Delivery | 3,500 | 3,500 | 4,000 | 4,200 | 4,500 |
| 76000510 | kitchen supplies | 5,000 | 2,000 | 2,500 | 3,000 | 5,000 |
| 76000570 | Snacks / Lunch/Breakfast | 15,000 | 15,000 | 15,000 | 25,500 | 20,000 |
| | Total Food Services | 23,500 | 20,500 | 21,500 | 32,700 | 29,500 |

Central Services

| | | | | | | |
|----------|-------------------------------|--------------|--------------|--------------|--------------|--------------|
| 77000310 | Health dept inspection | 350 | 350 | 350 | 350 | 350 |
| 77000730 | Fingerprinting | 7,000 | 7,500 | 8,000 | 8,500 | 9,000 |
| | Total Central Services | 7,350 | 7,850 | 8,350 | 8,850 | 9,350 |

Pupil Transportation Services

| | | | | | | |
|----------|--|----------------|----------------|----------------|----------------|----------------|
| 78000320 | Transportation - Bus insurance | 40,000 | 42,000 | 43,000 | 44,000 | 45,000 |
| 78000350 | Transportation - repairs & maint | 45,000 | 45,000 | 45,000 | 60,000 | 57,387 |
| | Bus Purchase | | | | 110,000 | |
| 78000361 | Bus Lease from OCRC-5 buses | 60,000 | 55,000 | 84,000 | 96,000 | 96,000 |
| 78000390 | Transportation - inspections | 7,500 | 7,500 | 7,500 | 8,000 | 8,500 |
| 78000450 | Transportation - gas | 75,000 | 75,000 | 80,000 | 80,000 | 80,000 |
| 78000510 | Supplies - Transportation | 30,000 | 25,000 | 20,000 | 18,000 | 15,000 |
| 78000730 | License fees/drug test driver | 2,500 | 1,500 | 2,000 | 2,500 | 2,500 |
| 78000780 | Depreciation expense - transpor | - | - | - | - | - |
| 78000790 | Parent Pupil Transportation | | | | | |
| | Total Pupil Transportation Services | 260,000 | 251,000 | 281,500 | 418,500 | 304,387 |

Operation of Plant

| | | | | | | |
|----------|----------------------|--------|--------|--------|--------|--------|
| 79000320 | Insurance - Building | 11,000 | 11,000 | 13,000 | 13,500 | 14,000 |
| 79000371 | Telephone - Cell | 5,000 | 5,000 | 5,500 | 6,000 | 6,000 |
| 79000371 | Telephone - Office | 7,500 | 7,500 | 8,000 | 8,000 | 8,500 |

| | | | | | | |
|----------|-----------------------------------|-------------------|------------------|------------------|------------------|------------------|
| 79000381 | Water & Sewage | 15,000 | 18,000 | 20,000 | 25,000 | 25,000 |
| 79000382 | Garbage | 5,500 | 5,500 | 6,000 | 6,200 | 6,500 |
| 79000390 | Facility Maintenance - overall | 5,000 | 5,000 | 5,500 | 6,200 | 6,500 |
| 79000390 | Extermination | 2,500 | 2,500 | 3,500 | 3,500 | 3,500 |
| 79000390 | Office / School Cleaning | 15,000 | 15,000 | 18,000 | 22,000 | 23,000 |
| 79000390 | Outside Maintenance | 3,600 | 3,700 | 3,800 | 4,000 | 4,000 |
| 79000390 | Security System Monitoring | 4,500 | 4,500 | 5,000 | 5,500 | 6,000 |
| 79000390 | Carpet & Floor cleaning | 12,000 | 12,500 | 13,000 | 14,000 | 14,000 |
| 79000430 | Electric | 55,000 | 55,000 | 60,000 | 58,000 | 60,000 |
| 79000510 | Supplies - Cleaning | 10,000 | 12,000 | 14,866 | 16,000 | 17,000 |
| 79000642 | Repairs - Equipment | 5,000 | 5,000 | 4,000 | 4,500 | 4,000 |
| | Total Operation of Plant | 156,600 | 162,200 | 180,166 | 192,400 | 198,000 |
| | Maintenance of Plant | | | | | |
| 81000152 | Salary Maintenance Person (1FT) | 38,773 | 39,936 | 41,135 | 42,369 | 43,640 |
| 81000510 | Supplies - Maintenance | 2,500 | 2,500 | 3,000 | 3,303 | 3,500 |
| 81000644 | Repairs - Building | 7,000 | 7,000 | 8,000 | 8,500 | 8,800 |
| 81000675 | Non -building remodeling & ren | 5,000 | 5,000 | 7,500 | 7,700 | 8,200 |
| 83000210 | FI Retirement employee (9%) | 3,490 | 2,132 | 4,100 | 4,200 | 4,300 |
| 83000220 | Payroll expense (7.65%) | 2,966 | 2,966 | 3,500 | 3,600 | 3,700 |
| 83000230 | Insurance -dental | | | | | |
| | Total Maintenance of Plant | 59,729 | 59,534 | 67,235 | 69,672 | 72,140 |
| | Community Services | | | | | |
| 91000100 | Parent Trainings | 3,000 | 3,000 | 3,500 | 4,000 | 4,000 |
| 91000310 | Contract - Child Care | 8,000 | 8,000 | 10,000 | 10,000 | 10,000 |
| | Total Community Services | 11,000 | 11,000 | 13,500 | 14,000 | 14,000 |
| | Total expenses | 5,919,781 | 6,093,636 | 6,460,750 | 6,824,914 | 6,824,914 |
| | TOTAL REVENUE | -5,919,781 | 6,093,636 | 6,460,750 | 6,824,914 | 6,824,914 |
| | TOTAL EXPENSE | | | | | |

Exhibit 4

Our Children's Prep School

| Our Children's Prep School-Winter Haven | | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-2021 |
|---|----------------------------------|--------------------|--------------------|-------------|--------------------|--------------------|
| Budget Worksheet Version 2 | | | | | | |
| | | FTE 305 | 320 | 335 | 351 | 351 |
| Account | Account Description | Budget | Budget | Budget | Budget | Budget |
| 3202 | Medicaid | (700,000) | (725,000) | (752,429) | (810,000) | (810,000) |
| 3230 | IDEA | (195,000) | (197,000) | (205,000) | (225,000) | (228,500) |
| 3240 | TITLE I and II | (45,000) | (48,000) | (51,000) | (59,000) | (63,000) |
| 3310 | FEFP | (4,460,722) | (4,679,090) | (4,870,981) | (5,115,298) | (5,115,298) |
| 3336 | Instructional Materials | | | | | |
| 3344 | Lottery Funds | | | | | |
| 3354 | Transportation | | | | | |
| 3431 | Interest on Checking Acct | (3,817) | (3,500) | (2,789) | (3,346) | (3,500) |
| 3440 | Gifts, Grants & Bequests | (75,000) | (80,000) | (95,000) | (110,000) | (125,000) |
| 3450 | Food Services | (10,000) | (15,000) | (18,000) | (22,000) | (25,000) |
| 3485 | Capital Outlay | | | | (112,936) | (112,936) |
| | Total Revenue | (5,489,539) | (5,747,590) | - | (5,995,199) | (6,457,580) |
| | Classroom Instruction | | | | | |
| 50000120 | Salary - Teacher 18 -20 | 798,000 | 821,940 | 863,037 | 859,597 | 899,597 |
| 50000130 | Salary - Behavior Analyst | 43,000 | 44,290 | 46,504 | 47,899 | 47,900 |
| 50000140 | Salary - Substitute Teachers | 5,000 | 6,000 | 7,000 | 6,000 | 6,000 |
| 50000150 | Salary - Aides/Paras - 19-25 | 304,000 | 358,968 | 386,737 | 415,339 | 423,646 |
| 50000150 | Salary - Aides/Para IDEA - 11-14 | 195,000 | 197,000 | 205,000 | 225,000 | 228,500 |
| 50000165 | Salary - LPN | 23,000 | 25,000 | 25,750 | 26,523 | 27,318 |
| 50000195 | Florida State Retirement 9% | 125,280 | 133,038 | 140,403 | 144,571 | 149,306 |
| 50000210 | Payroll tax expense | 106,488 | 113,082 | 119,342 | 122,886 | 126,911 |
| 50000220 | Insurance - Student Health \$8. | 2,440 | 2,560 | 2,680 | 2,808 | 2,808 |
| 50000230 | Insurance - group | 245,000 | 269,500 | 344,850 | 351,593 | 369,172 |
| 50000230 | Insurance - Life | 5,500 | 5,800 | 6,700 | 7,000 | 7,000 |
| 50000230 | Insurance - dental | 12,000 | 12,600 | 14,000 | 14,000 | 14,000 |
| 50000230 | Insurance - disability | 400 | 500 | 750 | 770 | 780 |

Our Children's Prep School

| | | | | | | |
|----------|--|------------------|------------------|------------------|------------------|------------------|
| 50000230 | Workers' Compensation | 25,000 | 27,000 | 30,000 | 32,000 | 32,000 |
| 50000240 | Unemployment Compensation | 23,000 | 23,500 | 25,000 | 26,000 | 26,000 |
| 50000250 | Contract PT-3PT/1PTA\$65x5600 | 364,000 | 371,280 | 382,418 | 382,418 | 382,418 |
| 50000310 | Contract 2CCC/2SLPA\$65x5600 | 364,000 | 371,280 | 382,418 | 382,418 | 382,418 |
| 50000310 | Contract OT 2OTR/5COTA\$65x9800 | 637,000 | 649,740 | 669,232 | 669,232 | 669,232 |
| 50000310 | Contract Behavior Analyst | 5,000 | 7,500 | 9,000 | 10,000 | 10,000 |
| 50000310 | Contract Vision Teacher | 1,000 | 1,000 | 1,000 | 1,200 | 1,200 |
| 50000310 | Contract Social Worker | 12,000 | 15,000 | 18,000 | 18,000 | 18,000 |
| 50000310 | Field Trips / Fees | 7,500 | 10,000 | 12,000 | 14,000 | 18,000 |
| 50000330 | Computer Repairs | 7,000 | 7,000 | 7,800 | 8,200 | 8,800 |
| 50000350 | Supplies - Classroom 18 x \$1500 | 27,000 | 28,500 | 28,500 | 33,000 | 35,000 |
| 50000510 | Supplies - Therapy & ART & Music | 20,000 | 25,000 | 25,000 | 28,000 | 28,000 |
| 50000510 | Supplies - Behavior | 15,000 | 20,000 | 20,000 | 27,000 | 27,000 |
| 50000510 | Instructional Materials | 30,000 | 45,000 | 45,000 | 65,000 | 70,000 |
| 50000520 | Food & Snacks for Oral Motor SLP | 500 | 600 | 700 | 700 | 750 |
| 50000570 | Classrm Equip 18 x\$2000/ART \$6000/STEM1000 | 32,000 | 47,644 | 40,000 | 55,000 | 58,000 |
| 50000641 | Classroom computer equipment | 38,000 | 38,000 | 36,300 | 39,900 | 42,000 |
| 50000641 | Tx equip PT-\$2,000.OT \$2000 SLP 2,500. | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 |
| 50000641 | Software | 3,000 | 3,300 | 3,630 | 3,993 | 4,392 |
| 50000690 | Bank service charges | 200 | 200 | 200 | 200 | 200 |
| 50000745 | Substitute para | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 50000750 | Instruction - Depreciation expense | | | | | |
| 50000780 | Therapeutic riding | 6,000 | 6,000 | 7,000 | 7,500 | 7,500 |
| 50000900 | Total Classroom Instruction | | | | | |
| | | 3,491,308 | 3,696,822 | 3,914,951 | 4,036,747 | 4,132,848 |
| | Pupil Personnel Service | | | | | |
| 61000310 | Contract consultants | 8,000 | 15,000 | 12,000 | 13,000 | 13,000 |
| 61000310 | Contract Psychological Services | 9,000 | 10,000 | 11,000 | 12,000 | 12,000 |
| | Total Pupil Personnel Service | 17,000 | 25,000 | 23,000 | 25,000 | 25,000 |
| | Media Services | | | | | |
| 62000610 | Library books | 500 | 600 | 650 | 550 | 600 |
| 62000620 | Audio - visual | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| | Total Media Services | 1,500 | 1,600 | 1,650 | 1,550 | 1,600 |

Our Children's Prep School

| | | | | | | | |
|----------|---|--|---------------|---------------|---------------|---------------|--|
| | | | | | | | |
| | | Curriculum Development Services | | | | | |
| 63000100 | Salary - Title I Facilitator Academic Interv/Re(.5) | | | 21,000 | 44,290 | 45,619 | |
| 63000100 | Salary -1/2 time PreK Facilitator | | | | 23,000 | 24,000 | |
| 63000210 | Florida State Retirement | | | 2,145 | 6,200 | 7,000 | |
| 63000220 | Payroll tax expense | | | 1,825 | 5,000 | 5,150 | |
| 63000230 | Insurance - group | | | 2,750 | 10,000 | 11,000 | |
| 63000230 | Insurance - life | | | 35 | 35 | 35 | |
| 63000230 | Insurance - dental | | | 60 | 150 | 165 | |
| 63000230 | Insurance - disability | | | - | - | - | |
| 63000240 | Worker's Comp | - | - | - | - | - | |
| 63000250 | Unemployment compensation | - | - | - | - | - | |
| 63000280 | Building fund Contribution | - | - | - | - | - | |
| 63000310 | Professional Services | - | - | - | - | - | |
| 63000330 | Travel Reimb/Prof Training | - | - | 500 | 1,000 | 1,000 | |
| | Total Curriculum Development Services | | | 28,315 | 89,675 | 93,969 | |
| | | - | - | | | | |
| | | | | | | | |
| | | Staff Development | | | | | |
| 64000100 | Wrkhp Stipnd-teach \$140/dx 2dax x18t | \$5,040 | 6,000 | 6,500 | 6,000 | 7,000 | |
| 64000220 | Payroll expense | - | - | - | - | - | |
| 64000310 | Software Training & Support | - | - | - | - | - | |
| 64000310 | Para contracted rate \$50.x5da.x30para | 7,500 | 7,500 | 11,375 | 11,400 | 11,400 | |
| 64000310 | Professional & technical service | 22,000 | 35,000 | 36,000 | 30,000 | 30,000 | |
| 64000330 | Travel - Conventions | 5,000 | 15,000 | 10,000 | 22,000 | 16,000 | |
| 64000510 | Staff Development supplies | 1,500 | 3,000 | 3,000 | 2,500 | 5,000 | |
| | Total Staff Development | 41,040 | 66,500 | 66,875 | 71,900 | 69,400 | |
| | | | | | | | |
| | | | | | | | |
| | | Board | | | | | |
| 71000310 | Board training | 2,000 | 1,000 | 1,000 | 500 | 150 | |
| 71000310 | Professional Services (Legal) | 30,000 | 25,000 | 25,000 | 25,000 | 25,000 | |
| 71000310 | Professional Services (fingerprin) | 6,000 | 6,000 | 7,000 | 6,000 | 6,000 | |
| 71000320 | Insurance - Board of Trustees | 12,000 | 15,000 | 16,000 | 16,000 | 16,000 | |
| 71000320 | Liability/Error & Ommissions Ins | 6,000 | 7,000 | 7,500 | 7,500 | 7,500 | |
| 71000390 | Meeting meals & Strategic Plan | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | |

Our Children's Prep School

| | | | | | | |
|----------|---|----------------|----------------|----------------|----------------|----------------|
| 71000900 | Staff / Board Meetings | 1,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| | Total Board | 60,000 | 59,000 | 61,500 | 60,000 | 59,650 |
| | General & Administration | | | | | |
| 72000310 | Acct. Payable, Bookkeeping & Payroll - | 83,000 | 85,490 | 85,490 | 86,000 | 87,720 |
| 72000330 | Travel Reimbursement | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 72000900 | Reserves-3% | 133,822 | 145,373 | 169,061 | 166,991 | 172,589 |
| | Total General & Administration | 221,822 | 235,863 | 259,551 | 257,991 | 265,309 |
| | School Administration | | | | | |
| 73000110 | Salary - President/CEO | 90,000 | 92,000 | 95,000 | 97,850 | 99,950 |
| 73000110 | Salary - HR, Grants, Marketing, Teach (. | 25,000 | 25,750 | 26,600 | 55,053 | 56,705 |
| 73000110 | Salary - Dir Acctbilty, Test, CQI (.5) | 30,000 | 30,900 | 31,827 | 65,564 | 67,531 |
| 73000160 | Salary - Admin Office, market, event, 4 staff | 109,683 | 112,973 | 116,362 | 119,853 | 123,448 |
| 73000135 | Salary-Dir Behav Manag & Motiv | 65,000 | 66,950 | 68,958 | 71,027 | 73,157 |
| 73000145 | Salary - Dir Facil, Buses, Safety, | 28,000 | 28,849 | 29,714 | 30,605 | 31,524 |
| | Salary - Dir of Curric, Instruct, Eval | 50,000 | 51,500 | 53,045 | 55,053 | 56,705 |
| | Salary - Dir of Admission/Staffings | 60,000 | 61,800 | 63,654 | 65,564 | 67,531 |
| 73000210 | Florida State Retirement 9% | 36,000 | 37,080 | 49,958 | 56,444 | 58,138 |
| 73000220 | Payroll tax expense | 43,810 | 45,124 | 42,464 | 47,978 | 49,417 |
| 73000230 | Insurance - group | 48,000 | 52,800 | 52,800 | 55,440 | 58,212 |
| 73000230 | Insurance - life | 350 | 350 | 500 | 600 | 600 |
| 73000230 | Insurance - dental | 1,000 | 1,050 | 1,200 | 1,300 | 1,300 |
| 73000230 | Insurance - disability | - | - | - | - | - |
| 73000330 | Travel Reimbursement | 17,800 | 18,000 | 18,000 | 11,000 | 11,000 |
| 73000350 | Computer Repairs | 5,000 | 5,000 | 5,000 | 3,000 | 3,200 |
| 73000350 | Computer Purchase | 30,000 | 30,000 | 20,000 | 20,000 | 24,000 |
| 73000355 | Schoolwide Equip. School Sign/bench.tables/B | 27,705 | 25,000 | | 20,000 | 10,000 |
| 73000360 | Equipment Maintenance | 8,000 | 8,000 | 8,000 | 8,000 | 5,000 |
| 73000370 | Postage | 2,000 | 2,000 | 2,000 | 3,500 | 4,000 |
| 73000390 | Meals | 5,000 | 5,000 | 5,000 | 5,000 | 6,500 |
| 73000390 | Advertising | 20,000 | 20,000 | 12,000 | 12,000 | 10,000 |
| 73000390 | | | | | | |
| 73000390 | Special Events | 3,000 | 3,000 | 2,000 | 2,500 | 2,500 |

Our Children's Prep School

| | | | | | | |
|----------|--|----------------|----------------|----------------|----------------|------------------|
| 73000510 | Supplies - Office | 15,000 | 15,000 | 15,000 | 18,000 | 18,000 |
| 73000510 | Supplies - computer | 4,000 | 4,000 | 5,000 | 5,200 | 5,500 |
| 73000643 | Office equipment | 16,000 | 16,000 | 15,000 | 18,000 | 18,000 |
| 73000643 | Computer Hardware | 25,000 | 25,000 | 20,000 | 25,000 | 30,000 |
| 73000730 | Dues and Subscriptions | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 73000730 | Internet Services | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 |
| 73000730 | Licenses | 550 | 550 | 550 | 550 | 550 |
| 73000730 | Software Maintenance fees | 2,700 | 2,700 | 2,700 | 2,700 | 2,700 |
| 73000780 | Admin. - Depreciation expense | - | - | - | - | - |
| 73000790 | County Admin fee (believe too high) | 93,983 | 98,545 | 99,774 | 100,414 | 107,613 |
| 73000900 | Website Fees | 1,200 | 1,200 | 1,200 | 1,300 | 1,400 |
| | Total School Administration | 870,031 | 892,371 | 869,556 | 984,745 | 1,010,431 |
| | Facilities Acquisition & Construction | | | | | |
| 74000360 | Building Lease | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 |
| 74000360 | Portable Rent | 30,000 | 30,000 | 30,000 | 35,000 | 35,000 |
| 74000630 | Portable installation | 37,000 | 37,000 | 10,000 | 5,000 | 5,000 |
| 74000675 | Non-building remodeling & renov | 49,706 | 32,000 | 31,000 | 35,000 | 38,000 |
| 74000680 | Remodeling and Renovations | 10,000 | 10,000 | 9,000 | 10,000 | 10,000 |
| | Total Facilities Acquisition & Construction | 246,706 | 229,000 | 200,000 | 205,000 | 208,000 |
| | Fiscal Services | | | | | |
| 75000310 | Accounting | 13,500 | 14,000 | 15,000 | 15,000 | 17,000 |
| 75000310 | Audit | 7,000 | 10,000 | 11,000 | 12,000 | 12,500 |
| 75000730 | Simplify (Medicaid data base/notes) | 3,000 | 3,000 | 3,200 | 3,200 | 3,500 |
| 75000730 | Bank fees / finance charges | 850 | 850 | 850 | 850 | 850 |
| | Total Fiscal Services | 24,350 | 27,850 | 30,050 | 31,050 | 33,850 |
| | Food Services | | | | | |
| 76000390 | Food Delivery | 3,500 | 3,500 | 4,000 | 4,200 | 4,500 |
| 76000510 | kitchen supplies | 5,000 | 2,000 | 2,500 | 3,000 | 5,000 |
| 76000570 | Snacks / Lunch/Breakfast | 15,000 | 15,000 | 15,000 | 25,500 | 20,000 |
| | Total Food Services | 23,500 | 20,500 | 21,500 | 32,700 | 29,500 |

Our Children's Prep School

| | | | | | | | |
|----------|--|----------------|----------------|----------------|----------------|----------------|--|
| | Central Services | | | | | | |
| 77000310 | Health dept inspection | 350 | 350 | 350 | 350 | 350 | |
| 77000730 | Fingerprinting | 7,000 | 7,500 | 8,000 | 8,500 | 9,000 | |
| | Total Central Services | 7,350 | 7,850 | 8,350 | 8,850 | 9,350 | |
| | Pupil Transportation Services | | | | | | |
| 78000320 | Transportation - Bus insurance | 40,000 | 42,000 | 43,000 | 44,000 | 45,000 | |
| 78000350 | Transportation - repairs & maint | 45,000 | 45,000 | 45,000 | 60,000 | 57,387 | |
| | Bus Purchase | | | | 110,000 | | |
| 78000361 | Bus Lease from OCRC-5 buses | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | |
| 78000390 | Transportation - inspections | 7,500 | 7,500 | 7,500 | 8,000 | 8,500 | |
| 78000450 | Transportation - gas | 75,000 | 75,000 | 80,000 | 80,000 | 80,000 | |
| 78000510 | Supplies - Transportation | 29,603 | 25,000 | 20,000 | 18,000 | 15,000 | |
| 78000730 | License fees/drug test driver | 2,500 | 1,500 | 2,000 | 2,500 | 2,500 | |
| 78000780 | Depreciation expense - transportation | - | - | - | - | - | |
| 78000790 | Parent Pupil Transportation | | | | | | |
| | Total Pupil Transportation Services | 259,603 | 256,000 | 257,500 | 382,500 | 268,387 | |
| | Operation of Plant | | | | | | |
| 79000320 | Insurance - Building | 11,000 | 11,000 | 13,000 | 13,500 | 14,000 | |
| 79000371 | Telephone - Cell | 5,000 | 5,000 | 5,500 | 6,000 | 6,000 | |
| 79000371 | Telephone - Office | 7,500 | 7,500 | 8,000 | 8,000 | 8,500 | |
| 79000381 | Water & Sewage | 15,000 | 18,000 | 19,000 | 25,000 | 25,000 | |
| 79000382 | Garbage | 5,500 | 5,500 | 5,500 | 6,200 | 6,500 | |
| 79000390 | Facility Maintenance - overall | 5,000 | 5,000 | 5,000 | 5,000 | 6,500 | |
| 79000390 | Extermination | 2,500 | 2,500 | 2,500 | 3,500 | 3,500 | |
| 79000390 | Office / School Cleaning | 15,000 | 15,000 | 16,000 | 17,000 | 17,000 | |
| 79000390 | Outside Maintenance | 3,600 | 3,700 | 3,800 | 4,000 | 4,000 | |
| 79000390 | Security System Monitoring | 4,500 | 4,500 | 4,500 | 5,500 | 6,000 | |
| 79000390 | Carpet & Floor cleaning | 10,000 | 10,000 | 10,000 | 14,000 | 14,000 | |
| 79000430 | Electric | 55,000 | 55,000 | 60,000 | 58,000 | 60,000 | |
| 79000510 | Supplies - Cleaning | 10,000 | 11,000 | 14,866 | 16,000 | 17,000 | |
| 79000642 | Repairs - Equipment | 5,000 | 5,000 | 4,000 | 4,500 | 4,000 | |
| | Total Operation of Plant | 154,600 | 158,700 | 171,666 | 186,200 | 192,000 | |

Our Children's Prep School

| | | | | | | | |
|----------|---------------------------------------|--------------------|------------------|------------------|------------------|------------------|--|
| | | | | | | | |
| | Maintenance of Plant | | | | | | |
| 81000152 | Salary Mainten/Cust Person (1FT; 1PT) | 38,773 | 39,936 | 41,135 | 42,369 | 43,640 | |
| 81000510 | Supplies - Maintenance | 2,500 | 2,500 | 3,000 | 3,303 | 3,500 | |
| 81000644 | Repairs - Building | 7,000 | 7,000 | 8,000 | 8,500 | 8,800 | |
| 81000675 | Non -building remodeling & renovator | 5,000 | 5,000 | 7,500 | 7,700 | 6,000 | |
| 83000210 | FI Retirement employee (9%) | 3,490 | 2,132 | 4,100 | 4,200 | 4,300 | |
| 83000220 | Payroll expense (7.65%) | 2,966 | 2,966 | 3,500 | 3,600 | 3,700 | |
| 83000230 | Insurance -dental | | | | | | |
| | Total Maintenance of Plant | 59,729 | 59,534 | 67,235 | 69,672 | 69,940 | |
| | | | | | | | |
| | Community Services | | | | | | |
| 91000100 | Parent Trainings | 3,000 | 3,000 | 3,500 | 4,000 | 4,000 | |
| 91000310 | Contract - After School Program | 8,000 | 8,000 | 10,000 | 10,000 | 10,000 | |
| | Total Community Services | 11,000 | 11,000 | 13,500 | 14,000 | 14,000 | |
| | | | | | | | |
| | Total expenses | 5,489,539 | 5,747,590 | 5,995,199 | 6,457,580 | 6,483,234 | |
| | | | | | | | |
| | TOTAL REVENUE | (5,489,539) | 5,747,590 | 5,995,199 | 6,457,580 | 6,483,234 | |
| | | | | | | | |

Exhibit 5

Our Children's A Prep School-Winter Haven
Budget Worksheet Version 2

2016-17 2017-18 2018-19 2019-20 2020-2021

FTE 305 320 335 351 351

| Account | Account Description | Budget | Budget | Budget | Budget | Budget |
|---------|---------------------------|--------------------|--------------------|-------------|--------------------|--------------------|
| 3202 | Medicaid | (700,000) | (725,000) | (752,429) | (810,000) | (810,000) |
| 3230 | IDEA | (195,000) | (197,000) | (205,000) | (225,000) | (228,500) |
| 3240 | TITLE I and II | (45,000) | (48,000) | (51,000) | (59,000) | (63,000) |
| 3310 | FEFP | (4,460,722) | (4,679,090) | (4,870,981) | (5,115,298) | (5,115,298) |
| 3336 | Instructional Materials | | | | | |
| 3344 | Lottery Funds | | | | | |
| 3354 | Transportation | | | | | |
| 3431 | Interest on Checking Acct | (3,817) | (3,500) | (2,789) | (3,346) | (3,500) |
| 3440 | Gifts, Grants & Bequests | (75,000) | (80,000) | (95,000) | (110,000) | (125,000) |
| 3450 | Food Services | (10,000) | (15,000) | (18,000) | (22,000) | (25,000) |
| 3485 | Capital Outlay | | | | (112,936) | (112,936) |
| | Total Revenue | (5,489,539) | (5,747,590) | - | (6,457,580) | (6,483,234) |

Classroom Instruction

| | | | | | | |
|----------|----------------------------------|---------|---------|---------|---------|---------|
| 50000120 | Salary - Teacher 18 -20 | 798,000 | 821,940 | 863,037 | 859,597 | 899,597 |
| 50000130 | Salary - Behavior Analyst | 43,000 | 44,290 | 46,504 | 47,899 | 47,900 |
| 50000140 | Salary - Substitute Teachers | 5,000 | 6,000 | 7,000 | 6,000 | 6,000 |
| 50000150 | Salary - Aides/Paras - 19-25 | 304,000 | 358,968 | 386,737 | 415,339 | 423,646 |
| 50000150 | Salary - Aides/Para IDEA - 11-14 | 195,000 | 197,000 | 205,000 | 225,000 | 228,500 |
| 50000165 | Salary - LPN | 23,000 | 25,000 | 25,750 | 26,523 | 27,318 |
| 50000195 | Florida State Retirement 9% | 125,280 | 133,038 | 140,403 | 144,571 | 149,306 |
| 50000210 | Payroll tax expense | 106,488 | 113,082 | 119,342 | 122,886 | 126,911 |
| 50000220 | Insurance - Student Health \$8. | 2,440 | 2,560 | 2,680 | 2,808 | 2,808 |
| 50000230 | Insurance - group | 245,000 | 269,500 | 344,850 | 351,593 | 369,172 |
| 50000230 | Insurance - Life | 5,500 | 5,800 | 6,700 | 7,000 | 7,000 |
| 50000230 | Insurance - dental | 12,000 | 12,600 | 14,000 | 14,000 | 14,000 |
| 50000230 | Insurance - disability | 400 | 500 | 750 | 770 | 780 |

| | | | | | | |
|----------|---|------------------|------------------|------------------|------------------|------------------|
| 50000230 | Workers' Compensation | 25,000 | 27,000 | 30,000 | 32,000 | 32,000 |
| 50000240 | Unemployment Compensation | 23,000 | 23,500 | 25,000 | 26,000 | 26,000 |
| 50000250 | | 364,000 | 371,280 | 382,418 | 382,418 | 382,418 |
| 50000310 | | 364,000 | 371,280 | 382,418 | 382,418 | 382,418 |
| 50000310 | | 637,000 | 649,740 | 669,232 | 669,232 | 669,232 |
| 50000310 | | 5,000 | 7,500 | 9,000 | 10,000 | 10,000 |
| 50000310 | | 1,000 | 1,000 | 1,000 | 1,200 | 1,200 |
| 50000310 | | 12,000 | 15,000 | 18,000 | 18,000 | 18,000 |
| 50000310 | Field Trips / Fees | 7,500 | 10,000 | 12,000 | 14,000 | 18,000 |
| 50000330 | Computer Repairs | 7,000 | 7,000 | 7,800 | 8,200 | 8,800 |
| 50000350 | Supplies - Classroom 18 x \$1500 | 27,000 | 28,500 | 28,500 | 33,000 | 35,000 |
| 50000510 | Supplies - Therapy & ART & Music | 20,000 | 25,000 | 25,000 | 28,000 | 28,000 |
| 50000510 | Supplies - Behavior | 15,000 | 20,000 | 20,000 | 27,000 | 27,000 |
| 50000510 | Instructional Materials | 30,000 | 45,000 | 45,000 | 65,000 | 70,000 |
| 50000520 | Food & Snacks for Oral Motor SLP | 500 | 600 | 700 | 700 | 750 |
| 50000570 | Classrm Equip 18 X\$2000/ART \$6000/STEM10000 | 32,000 | 47,644 | 40,000 | 55,000 | 58,000 |
| 50000641 | Classroom computer equipment | 38,000 | 38,000 | 36,300 | 39,900 | 42,000 |
| 50000641 | Tx equip PT-\$2,000.OT \$2000 SLP 2,500. | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 |
| 50000641 | Software | 3,000 | 3,300 | 3,630 | 3,993 | 4,392 |
| 50000690 | Bank service charges | 200 | 200 | 200 | 200 | 200 |
| 50000745 | Substitute para | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 50000750 | Instruction - Depreciation expense | | | | | |
| 50000780 | Therapeutic riding | 6,000 | 6,000 | 7,000 | 7,500 | 7,500 |
| 50000900 | Total Classroom Instruction | 3,491,308 | 3,696,822 | 3,914,951 | 4,036,747 | 4,132,848 |
| | Pupil Personnel Service | | | | | |
| 61000310 | Contract consultants | 8,000 | 15,000 | 12,000 | 13,000 | 13,000 |
| 61000310 | Contract Psychological Services | 9,000 | 10,000 | 11,000 | 12,000 | 12,000 |
| | Total Pupil Personnel Service | 17,000 | 25,000 | 23,000 | 25,000 | 25,000 |
| | Media Services | | | | | |
| 62000610 | Library books | 500 | 600 | 650 | 550 | 600 |
| 62000620 | Audio - visual | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| | Total Media Services | 1,500 | 1,600 | 1,650 | 1,550 | 1,600 |

| Curriculum Development Services | | | | | | |
|--|---|---|---|---------------|---------------|---------------|
| 63000100 | Salary - Title I Facilitator Academic Interv/Re(.5) | | | 21,000 | 44,290 | 45,619 |
| 63000100 | Salary -1/2 time PreK Facilitator | | | | 23,000 | 24,000 |
| 63000210 | Florida State Retirement | | | 2,145 | 6,200 | 7,000 |
| 63000220 | Payroll tax expense | | | 1,825 | 5,000 | 5,150 |
| 63000230 | Insurance - group | | | 2,750 | 10,000 | 11,000 |
| 63000230 | Insurance - life | | | 35 | 35 | 35 |
| 63000230 | Insurance - dental | | | 60 | 150 | 165 |
| 63000230 | Insurance - disability | | | - | - | - |
| 63000240 | Worker's Comp | - | - | - | - | - |
| 63000250 | Unemployment compensation | - | - | - | - | - |
| 63000280 | Building fund Contribution | - | - | - | - | - |
| 63000310 | Professional Services | - | - | - | - | - |
| 63000330 | Travel Reimb/Prof Training | - | - | 500 | 1,000 | 1,000 |
| | Total Curriculum Development Services | | | 28,315 | 89,675 | 93,969 |

| Staff Development | | | | | | |
|--------------------------|--|---------------|---------------|---------------|---------------|---------------|
| 64000100 | Wrkhp Stipnd-teach \$140/dx 2dax x18t | \$5,040 | 6,000 | 6,500 | 6,000 | 7,000 |
| 64000220 | Payroll expense | - | - | - | - | - |
| 64000310 | Software Training & Support | - | - | - | - | - |
| 64000310 | Para contracted rate \$50.x5da.x30para | 7,500 | 7,500 | 11,375 | 11,400 | 11,400 |
| 64000310 | Professional & technical service | 22,000 | 35,000 | 36,000 | 30,000 | 30,000 |
| 64000330 | Travel - Conventions | 5,000 | 15,000 | 10,000 | 22,000 | 16,000 |
| 64000510 | Staff Development supplies | 1,500 | 3,000 | 3,000 | 2,500 | 5,000 |
| | Total Staff Development | 41,040 | 66,500 | 66,875 | 71,900 | 69,400 |

| Board | | | | | | |
|--------------|------------------------------------|--------|--------|--------|--------|--------|
| 71000310 | Board training | 2,000 | 1,000 | 1,000 | 500 | 150 |
| 71000310 | Professional Services (Legal) | 30,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 71000310 | Professional Services (fingerprin) | 6,000 | 6,000 | 7,000 | 6,000 | 6,000 |
| 71000320 | Insurance - Board of Trustees | 12,000 | 15,000 | 16,000 | 16,000 | 16,000 |
| 71000320 | Liability/Error & Omissions Ins | 6,000 | 7,000 | 7,500 | 7,500 | 7,500 |
| 71000390 | Meeting meals & Strategic Plan | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |

| | | | | | | |
|----------|------------------------|---------------|---------------|---------------|---------------|---------------|
| 71000900 | Staff / Board Meetings | 1,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| | Total Board | 60,000 | 59,000 | 61,500 | 60,000 | 59,650 |

General & Administration

| | | | | | | |
|----------|---|----------------|----------------|----------------|----------------|----------------|
| 72000310 | | 83,000 | 85,490 | 85,490 | 86,000 | 87,720 |
| 72000330 | Travel Reimbursement | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 72000900 | Reserves-3% | 133,822 | 145,373 | 169,061 | 166,991 | 172,589 |
| | Total General & Administration | 221,822 | 235,863 | 259,551 | 257,991 | 265,309 |

School Administration

| | | | | | | |
|----------|--|---------|---------|---------|---------|---------|
| 73000110 | Salary - President/CEO | 90,000 | 92,000 | 95,000 | 97,850 | 99,950 |
| 73000110 | Salary - HR, Grants, Marketing, Teach (.5) | 25,000 | 25,750 | 26,600 | 55,053 | 56,705 |
| 73000110 | Salary - Dir Acctbilty, Test, CQI (.5) | 30,000 | 30,900 | 31,827 | 65,564 | 67,531 |
| 73000160 | Salary - Admin Office, market, event, 4 staff | 109,683 | 112,973 | 116,362 | 119,853 | 123,448 |
| 73000135 | Salary-Dir Behav Manag & Motiv | 65,000 | 66,950 | 68,958 | 71,027 | 73,157 |
| 73000145 | Salary - Dir Facil, Buses, Safety, | 28,000 | 28,849 | 29,714 | 30,605 | 31,524 |
| | Salary - Dir of Curric, Instruct, Eval | 50,000 | 51,500 | 53,045 | 55,053 | 56,705 |
| | Salary - Dir of Admission/Staffings | 60,000 | 61,800 | 63,654 | 65,564 | 67,531 |
| 73000210 | Florida State Retirement 9% | 36,000 | 37,080 | 49,958 | 56,444 | 58,138 |
| 73000220 | Payroll tax expense | 43,810 | 45,124 | 42,464 | 47,978 | 49,417 |
| 73000230 | Insurance - group | 48,000 | 52,800 | 52,800 | 55,440 | 58,212 |
| 73000230 | Insurance - life | 350 | 350 | 500 | 600 | 600 |
| 73000230 | Insurance - dental | 1,000 | 1,050 | 1,200 | 1,300 | 1,300 |
| 73000230 | Insurance - disability | - | - | - | - | - |
| 73000330 | Travel Reimbursement | 17,800 | 18,000 | 18,000 | 11,000 | 11,000 |
| 73000350 | Computer Repairs | 5,000 | 5,000 | 5,000 | 3,000 | 3,200 |
| 73000350 | Computer Purchase | 30,000 | 30,000 | 20,000 | 20,000 | 24,000 |
| 73000355 | Schoolwide Equip. School Sign/bench.tables/BBQ | 27,705 | 25,000 | | 20,000 | 10,000 |
| 73000360 | Equipment Maintenance | 8,000 | 8,000 | 8,000 | 8,000 | 5,000 |
| 73000370 | Postage | 2,000 | 2,000 | 2,000 | 3,500 | 4,000 |
| 73000390 | Meals | 5,000 | 5,000 | 5,000 | 5,000 | 6,500 |
| 73000390 | Advertising | 20,000 | 20,000 | 12,000 | 12,000 | 10,000 |
| 73000390 | | | | | | |
| 73000390 | Special Events | 3,000 | 3,000 | 2,000 | 2,500 | 2,500 |

| | | | | | | |
|----------|-------------------------------------|----------------|----------------|----------------|----------------|------------------|
| 73000510 | Supplies - Office | 15,000 | 15,000 | 15,000 | 18,000 | 18,000 |
| 73000510 | Supplies - computer | 4,000 | 4,000 | 5,000 | 5,200 | 5,500 |
| 73000643 | Office equipment | 16,000 | 16,000 | 15,000 | 18,000 | 18,000 |
| 73000643 | Computer Hardware | 25,000 | 25,000 | 20,000 | 25,000 | 30,000 |
| 73000730 | Dues and Subscriptions | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 73000730 | Internet Services | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 |
| 73000730 | Licenses | 550 | 550 | 550 | 550 | 550 |
| 73000730 | Software Maintenance fees | 2,700 | 2,700 | 2,700 | 2,700 | 2,700 |
| 73000780 | Admin. - Depreciation expense | - | - | - | - | - |
| 73000790 | County Admin fee (believe too high) | 93,983 | 98,545 | 99,774 | 100,414 | 107,613 |
| 73000900 | Website Fees | 1,200 | 1,200 | 1,200 | 1,300 | 1,400 |
| | Total School Administration | 870,031 | 892,371 | 869,556 | 984,745 | 1,010,431 |

Facilities Acquisition & Construction

| | | | | | | |
|----------|--|----------------|----------------|----------------|----------------|----------------|
| 74000360 | Building Lease | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 |
| 74000360 | Portable Rent | 30,000 | 30,000 | 30,000 | 35,000 | 35,000 |
| 74000630 | Portable installation | 37,000 | 37,000 | 10,000 | 5,000 | 5,000 |
| 74000675 | Non-building remodeling & renov | 49,706 | 32,000 | 31,000 | 35,000 | 38,000 |
| 74000680 | Remodeling and Renovations | 10,000 | 10,000 | 9,000 | 10,000 | 10,000 |
| | Total Facilities Acquisition & Construction | 246,706 | 229,000 | 200,000 | 205,000 | 208,000 |

Fiscal Services

| | | | | | | |
|----------|-------------------------------------|---------------|---------------|---------------|---------------|---------------|
| 75000310 | Accounting | 13,500 | 14,000 | 15,000 | 15,000 | 17,000 |
| 75000310 | Audit | 7,000 | 10,000 | 11,000 | 12,000 | 12,500 |
| 75000730 | Simplify (Medicaid data base/notes) | 3,000 | 3,000 | 3,200 | 3,200 | 3,500 |
| 75000730 | Bank fees / finance charges | 850 | 850 | 850 | 850 | 850 |
| | Total Fiscal Services | 24,350 | 27,850 | 30,050 | 31,050 | 33,850 |

Food Services

| | | | | | | |
|----------|----------------------------|---------------|---------------|---------------|---------------|---------------|
| 76000390 | Food Delivery | 3,500 | 3,500 | 4,000 | 4,200 | 4,500 |
| 76000510 | kitchen supplies | 5,000 | 2,000 | 2,500 | 3,000 | 5,000 |
| 76000570 | Snacks / Lunch/Breakfast | 15,000 | 15,000 | 15,000 | 25,500 | 20,000 |
| | Total Food Services | 23,500 | 20,500 | 21,500 | 32,700 | 29,500 |

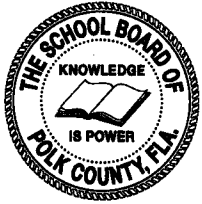
| | | | | | | |
|-------------------------------|------------------------|--------------|--------------|--------------|--------------|--------------|
| Central Services | | | | | | |
| 77000310 | Health dept inspection | 350 | 350 | 350 | 350 | 350 |
| 77000730 | Fingerprinting | 7,000 | 7,500 | 8,000 | 8,500 | 9,000 |
| Total Central Services | | 7,350 | 7,850 | 8,350 | 8,850 | 9,350 |

| | | | | | | |
|--|---------------------------------------|----------------|----------------|----------------|----------------|----------------|
| Pupil Transportation Services | | | | | | |
| 78000320 | Transportation - Bus insurance | 40,000 | 42,000 | 43,000 | 44,000 | 45,000 |
| 78000350 | Transportation - repairs & maint | 45,000 | 45,000 | 45,000 | 60,000 | 57,387 |
| | Bus Purchase | | | | 110,000 | |
| 78000361 | | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| 78000390 | Transportation - inspections | 7,500 | 7,500 | 7,500 | 8,000 | 8,500 |
| 78000450 | Transportation - gas | 75,000 | 75,000 | 80,000 | 80,000 | 80,000 |
| 78000510 | Supplies - Transportation | 29,603 | 25,000 | 20,000 | 18,000 | 15,000 |
| 78000730 | License fees/drg test driver | 2,500 | 1,500 | 2,000 | 2,500 | 2,500 |
| 78000780 | Depreciation expense - transportation | - | - | - | - | - |
| 78000790 | Parent Pupil Transportation | | | | | |
| Total Pupil Transportation Services | | 259,603 | 256,000 | 257,500 | 382,500 | 268,387 |

| | | | | | | |
|---------------------------------|--------------------------------|----------------|----------------|----------------|----------------|----------------|
| Operation of Plant | | | | | | |
| 79000320 | Insurance - Building | 11,000 | 11,000 | 13,000 | 13,500 | 14,000 |
| 79000371 | Telephone - Cell | 5,000 | 5,000 | 5,500 | 6,000 | 6,000 |
| 79000371 | Telephone - Office | 7,500 | 7,500 | 8,000 | 8,000 | 8,500 |
| 79000381 | Water & Sewage | 15,000 | 18,000 | 19,000 | 25,000 | 25,000 |
| 79000382 | Garbage | 5,500 | 5,500 | 5,500 | 6,200 | 6,500 |
| 79000390 | Facility Maintenance - overall | 5,000 | 5,000 | 5,000 | 5,000 | 6,500 |
| 79000390 | Extermination | 2,500 | 2,500 | 2,500 | 3,500 | 3,500 |
| 79000390 | Office / School Cleaning | 15,000 | 15,000 | 16,000 | 17,000 | 17,000 |
| 79000390 | Outside Maintenance | 3,600 | 3,700 | 3,800 | 4,000 | 4,000 |
| 79000390 | Security System Monitoring | 4,500 | 4,500 | 4,500 | 5,500 | 6,000 |
| 79000390 | Carpet & Floor cleaning | 10,000 | 10,000 | 10,000 | 14,000 | 14,000 |
| 79000430 | Electric | 55,000 | 55,000 | 60,000 | 58,000 | 60,000 |
| 79000510 | Supplies - Cleaning | 10,000 | 11,000 | 14,866 | 16,000 | 17,000 |
| 79000642 | Repairs - Equipment | 5,000 | 5,000 | 4,000 | 4,500 | 4,000 |
| Total Operation of Plant | | 154,600 | 158,700 | 171,666 | 186,200 | 192,000 |

| Maintenance of Plant | | | | | | |
|-----------------------------|--|--------------------|------------------|------------------|------------------|------------------|
| 81000152 | Salary Mainten/Cust Person (1FT; 1PT) | 38,773 | 39,936 | 41,135 | 42,369 | 43,640 |
| 81000510 | Supplies - Maintenance | 2,500 | 2,500 | 3,000 | 3,303 | 3,500 |
| 81000644 | Repairs - Building | 7,000 | 7,000 | 8,000 | 8,500 | 8,800 |
| 81000675 | Non -building remodeling & renovations | 5,000 | 5,000 | 7,500 | 7,700 | 6,000 |
| 83000210 | FI Retirement employee (9%) | 3,490 | 2,132 | 4,100 | 4,200 | 4,300 |
| 83000220 | Payroll expense (7.65%) | 2,966 | 2,966 | 3,500 | 3,600 | 3,700 |
| 83000230 | Insurance -dental | | | | | |
| | Total Maintenance of Plant | 59,729 | 59,534 | 67,235 | 69,672 | 69,940 |
| Community Services | | | | | | |
| 91000100 | Parent Trainings | 3,000 | 3,000 | 3,500 | 4,000 | 4,000 |
| 91000310 | Contract - After School Program | 8,000 | 8,000 | 10,000 | 10,000 | 10,000 |
| | Total Community Services | 11,000 | 11,000 | 13,500 | 14,000 | 14,000 |
| | Total expenses | 5,489,539 | 5,747,590 | 5,995,199 | 6,457,580 | 6,483,234 |
| | TOTAL REVENUE | (5,489,539) | 5,747,590 | 5,995,199 | 6,457,580 | 6,483,234 |

Exhibit 6



SCHOOL BOARD OF POLK COUNTY

P.O. BOX 391
BARTOW, FLORIDA 33831

(863) 534-0500

1915 SOUTH FLORAL AVENUE
BARTOW, FLORIDA 33830

The Office of
Charter Schools

Melissa Brady
Director
(863) 534-0625

*Polk County Schools -
an equal opportunity
institution for education
and employment*

MEMORANDUM

To: 2015 Charter Applicants

From: Melissa Brady, Director—Office of Charter Schools

Date: April 16, 2015

Re: Amendments to Charter Applications

The Polk County School Board Charter Policy states that charter school applications will be accepted from June 1, 2015 through August 1, 2015. (Due to district offices being closed on the 1st, applications will be accepted no later 5:00 p.m. on August 3, 2015.) A charter applicant may submit a draft application for review and or comment prior to submitting a final charter school application by the August 3, 2015 deadline (please refer to Charter Legislation FS 1002.33).

With regards to the submission of revisions or amendments to the charter school applications submitted on or before August 3, 2015, the Florida Charter Schools Standard Application clearly states the topics that must be addressed in the charter school application. In addition, an orientation packet was provided by the Office of Charter Schools to any applicant who requested information regarding the application process in Polk County. This packet included a detailed rubric that clearly states how the application will be evaluated.

The charter review committee may raise specific questions in its review process that clarify a particular point in the application. These specific questions and answers will be considered as part of the superintendent's review and decision making process. If the charter review committee identifies sections of the application that are missing, inaccurate or incomplete; additional submittals to address these deficiencies will not be considered as part of the review process.

Thank you for your submittal to the Polk County School Board. The charter review committee's review process will be completed and the committee's responses will be forwarded to you as part of the review process. A recommendation to the superintendent will be made at a work session within the 60-day period. You may attend that work session if you choose to do so, but there is no time set aside for charter school applicants to address the school board. However, the school board may elect to ask you questions during this presentation.

Please feel free to contact the Office of Charter Schools if you have any questions or need further information.