



Board of Directors' Meeting

**Tuesday, October 3, 2023
2:00 PM**



Four Corners Charter School, Inc.

Tuesday, October 3, 2023 | 2:00 p.m.

817 Bill Beck Blvd
Kissimmee, FL 34744

Board Meeting Agenda

Call to Order
Roll Call



- I. Public Comments
- II. Administrative
 - Approval of August 8, 2023, FCCS Board Meeting Minutes
- III. CSUSA Reports
 - State Director Report
 - Principal Report
- IV. Financials
 - FY23 Audit Review
 - FY24 Charter School Salary Distribution Plan
- V. Old Business
- VI. New Business
 - Facilities Update
 - ESOL and Out of Field Waivers
 - School Improvement Plan
 - Internet Safety Plan
 - Administration Evaluation Plan
 - Reading Plan
- VII. Adjournment

◀ **Next Meeting: Tuesday - February 6, 2024 at 2:00 p.m.** ▶

BOARD MEETING MINUTES

Name of Foundation: Four Corners Charter School, Inc.

Board Meeting: **Tuesday – August 8, 2023**

School(s): Four Corners Charter School

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

Date:	Start	End	Next Meeting:	Next time:	Prepared by:
August 8, 2023	2:01 pm	2:56 pm	October 3, 2023	2:00 pm	R.Weaver/L. Peake
Meeting Location:					
Osceola School District – 817 Bill Beck Blvd., Kissimmee, FL 34744					
Attended by:					
Board Members: Teresa Castillo, Chair Julius Melendez, Director Mollie Cunningham, Director Jon Arguello, Director James Miller, Director Absent: none			Other Attendees: Denise Thompson, Principal Angela Barner, Director of Finance, Osceola School District Jodi Evans, Area 4 Director Andres Falconi, Finance, CSUSA Rita Weaver, Sr. Director of Board Governance, CSUSA Leah Peake, Board Governance Manger, CSUSA		

CALL TO ORDER

- Pursuant to public notice, the meeting commenced at 2:01 pm with a Call to Order by Chair Teresa Castillo. Roll call was taken, and quorum established.

I. PUBLIC COMMENTS

- Chairwoman Castillo called for public comments. There were no public comments.

II. ADMINISTRATIVE

Approval of Board Meeting Minutes of May 2, 2023 Board Meeting Minutes

- The board reviewed the meeting minutes from May 2, 2023, for Four Corners Charter School, Inc.

MOTION: Motion was made by Jon Arguello and seconded by James Miller to approve the May 2, 2023 board meeting minutes for Four Corners Charter School, Inc. as presented. Motion was approved unanimously. (5-0)

III. CSUSA Reports

State Director Report

- Mrs. Weaver provided the board an update on the Spring Survey results.

Principal Report

- Principal Thompson updated the board on opening the school for the 23-24 school year. The open house was successful and enrollment numbers are up. Mrs. Thompson and her staff are looking forward to a successful school year.
- Principal Thomas discussed teacher vacancy and the strategy they are using to help combat this issue. The school is departmentalizing their teachers to consolidate roles and

responsibilities. The school is also utilizing their paraprofessionals and encouraging continuing education for teacher certification.

Legislative Update

- Mrs. Weaver provided a legislative update to the board.

MOTION: Motion was made by Mollie Cunningham and seconded by Jon Arguello to approve the CSUSA Reports, as presented. Motion was approved unanimously. (5-0)

IV. FINANCIALS

Four Corners Charter School, Inc

- FY23 Audit Engagement Letter for Four Corners Charter School, Inc.
 - The board reviewed the Audit Engagement Letter for Four Corners Charter School, Inc. and all questions were answered by Angela Barner.

MOTION: Motion as made by James Miller and seconded by Julius Melendez to approve the FY23 Audit Engagement Letter for Four Corners Charter School, Inc., as presented. Motion was approved unanimously. (5-0)

- Financial Statements for June 2023, (Pre-Closing, PreAudit) for Four Corners Charter School, Inc.
 - The board reviewed the Financial Statement for June 2023, (Pre-Closing, PreAudit) for Four Corners Charter School, Inc. Angela Barner answered all questions.

MOTION: Motion was made by Mollie Cunningham and seconded by Julius Melendez to approve the Financial Statements for June 2023, (Pre-Closing, PreAudit) for Four Corners Charter School, Inc., as presented. Motion was approved unanimously. (5-0)

- FY22-23 End of Year Budget Amendment #2 version 1 for Four Corners Charter School, Inc.
 - The board reviewed the FY22-23 End of Year Budget Amendment #2 version 1 for Four Corners Charter School, Inc. which included an overpayment to the school. Version 1 keeps the overpayment in the school operating budget and the financials adjusted accordingly. Ms. Angela Barner answered all questions.
- FY22-23 End of Year Budget Amendment #2 version 2 for Four Corners Charter School, Inc.
 - The board reviewed the FY22-23 End of Year Budget Amendment #2 version 2 for Four Corners Charter School, Inc. which included the previously mentioned overpayment to the school operating budget with a repayment schedule over the course of the FY24 school year and the financial impact this would have on the school. All questions were answered by Angela Barner.

MOTION: Motion as made by James Miller and seconded by Mollie Cunningham to approve the FY22-23 End of Year Budget Amendment #2 version 1 for Four Corners Charter School, Inc. as presented. Motion was approved unanimously. (5-0)

- FY 23-24 Final Budget for Four Corners Charter School, Inc.

- The board reviewed the FY 23-24 Final Budget for Four Corners Charter School, Inc. Angela Barner answered all questions.

MOTION: Motion was made by James Miller and seconded by Julius Melendez to approve the FY 23-24 Final Budget for Four Corners Charter School, Inc. as presented. Motion was approved unanimously. (5-0)

Four Corners Charter School Operating

- FY23 Q4 Four Corners Charter School Operating Financial Review.
 - The board reviewed the FY23 Q4 Four Corners Charter School Operating Financial Review. Andres Falconi answered all questions.

MOTION: Motion was made by James Miller and seconded by Julius Melendez to approve the Four Corners Charter School FY23 Q4 Operating Financial Review, as presented. Motion was approved unanimously. (5-0)

- FY24 Four Corners Charter School Operating Budget
 - The board reviewed the FY24 Four Corners Charter School Operating Budget. Andres Falconi answered all questions.

MOTION: Motion was made by Mollie Cunningham and seconded by Teresa Castillo to approve the FY24 Four Corners Charter School Operating Budget, as presented. Motion was approved unanimously. (5-0)

V. OLD BUSINESS

- There was no Old Business.

VI. NEW BUSINESS

Master Safety and Security Plan

- The board reviewed the Master Safety and Security Plan for Four Corners Charter School.

MOTION: Motion was made by Mollie Cunningham and seconded by Julius Melendez to ratify the FY24 School Year Master Safety and Security Plan, which includes all the requirements set forth in FS 1006.12, known as the MSD Act, for Four Corners Charter School, as presented. Motion was approved unanimously. (5-0)

Parent Handbook

- The board reviewed the Parent Handbook for Four Corners Charter School.

MOTION: Motion was made by Teresa Castillo and seconded by Julius Melendez to approve the Parent Handbook for Four Corners Charter School, as presented. Motion was approved unanimously. (5-0)

Instructional Evaluation System

- The board reviewed the Instructional Evaluation System for Four Corners Charter School.

MOTION: Motion was made by Mollie Cunningham and seconded by Julius Melendez to approve the Instructional Evaluation System for Four Corners Charter School, as presented. Motion was approved unanimously. (5-0)

Mental Health Allocation Plan

- The board reviewed the Mental Health Allocation Plan for Four Corners Charter School.

MOTION: Motion was made by Julius Melendez and seconded by James Miller to ratify the Mental Health Allocation Plan for Four Corners Charter School, as presented. Motion was approved unanimously. (5-0)

Student Progression Plan

- The board reviewed the Student Progression Plan for Four Corners Charter School, which is the Osceola School District Student Progression Plan.

MOTION: Motion was made by Mollie Cunningham and seconded by Julius Melendez to approve opting into the Osceola School District Student Progression Plan for Four Corners Charter School, as presented. Motion was approved unanimously. (5-0)

Principal and Parent Facilitator Appointment

- The board reviewed the Principal and Parent Facilitator Appointments for Four Corners Charter School. Ms. Erin Blake was appointed as the 2023-2024 Parent Facilitator.

MOTION: Motion was made by Jon Arguello and seconded by Mollie Cunningham to approve the Principal and Parent Facilitator Appointment for Four Corners Charter School, as presented. Motion was approved unanimously. (5-0)

Out of Field Waivers

- The board reviewed the out of field waivers for Four Corners Charter School.

MOTION: Motion was made by Jon Arguello and seconded by Mollie Cunningham to approve the Out of Field Waivers for Four Corners Charter School, as presented. Motion was approved unanimously. (5-0)

- Angela Barner provided a statement to the board regarding some miscommunication that had occurred internally between CSUSA and Osceola School District regarding FEFP funding timelines. Ms. Barner assured the board that the issue had been resolved and clarity provided by all parties. No further action needed.

VII. ADJOURNMENT

Chair Teresa Castillo adjourned the August 8, 2023, Four Corners Charter School, Inc. Board Meeting at 2:56 p.m.

Signature

Date: _____

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

**Basic Financial Statements and
Supplemental Information**

June 30, 2023

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Four Corners Charter School (the "School"), a division of Four Corners Charter School Inc. (the "Charterholder"), which is a component unit of the School Board of Osceola County, Florida as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the School, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4-9 and 32-33 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 20, 2023 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

Moss, Krusick & Associates, LLC

Winter Park, Florida
September 20, 2023

Management's Discussion and Analysis

As management of Four Corners Charter School (the "School"), a division of Four Corners Charter School, Inc. (the "Charterholder"), which is a component unit of the School Board of Osceola County, Florida, we offer readers of the School's financial statements this narrative overview and analysis of the financial activities of the School for the fiscal year ended June 30, 2023 to (a) assist the reader in focusing on significant financial issues, (b) provide an overview and analysis of the School's financial activities, (c) identify changes in the School's financial position, (d) identify material deviations from the approved budget, and (e) highlight significant issues in individual funds.

Since the information contained in the Management's Discussion and Analysis (MD&A) is intended to highlight significant transactions, events, and conditions, it should be considered in conjunction with the financial statements starting on page 10.

Financial Highlights

- The assets of the School exceeded its liabilities at the close of the most recent fiscal year by \$1,956,057 (net position).
- The School's total net position increased by \$1,175,416.
- As of the close of the current fiscal year, the School's governmental funds reported combined ending fund balances of \$501,226 an increase of \$471,360 in comparison with the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$241,834.

Overview of the Financial Statements

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

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

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

The statement of activities presents information showing how the School's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected funding and earned but unused vacation leave).

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

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

The government-wide financial statements can be found on pages 10 - 11 of this report.

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

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

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

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

The basic governmental fund financial statements can be found on pages 12 - 15 of this report.

Custodial Funds. Custodial fund is used to report assets held in a fiduciary capacity for the benefit of external parties, such as parent-teacher organizations or student clubs. The School has one custodial fund which is a student activity fund. This fund is formed for educational and school purposes. The custodial fund financial statement can be found on pages 16 - 17 of this report. The assets and liabilities of this fund are not included in the government-wide statement of net position. In its fiduciary capacity, the School is responsible for ensuring that the assets reported in this fund are used only for their intended purpose.

The School adopts an annual appropriated budget for its entire operations. Budgetary comparison schedules and the note to these statements have been provided to demonstrate compliance with the budget and can be found on pages 32 through 34 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found starting on page 18 of this report.

Government-Wide Financial Analysis

As noted previously, net position may serve over time as a useful indicator of the School's financial position. In the case of the School, for the years ended June 30, 2023 and 2022, assets exceeded liabilities by \$1,956,057 and \$780,641 (net position), respectively.

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

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

	Governmental Activities		
	June 30, 2023	June 30, 2022	Variance
ASSETS			
Current and other assets	\$ 1,493,353	\$ 971,074	\$ 522,279
Right of use asset	2,074,335	3,111,218	(1,036,883)
Capital assets, net of accumulated depreciation	1,498,204	793,113	705,091
Total assets	<u>5,065,892</u>	<u>4,875,405</u>	<u>190,487</u>
LIABILITIES			
Current and other liabilities	992,127	941,208	50,919
Noncurrent liabilities	2,117,708	3,153,556	(1,035,848)
Total liabilities	<u>3,109,835</u>	<u>4,094,764</u>	<u>(984,929)</u>
NET POSITION			
Invested in capital assets	1,498,204	793,113	705,091
Unrestricted	457,853	(12,472)	470,325
Total net position	<u>\$ 1,956,057</u>	<u>\$ 780,641</u>	<u>\$ 1,175,416</u>

Current assets increased as a result of the timing of cash on hand and amounts due from the Charterholder at year end. The capital assets net of accumulated depreciation increased due to current year additions of capital assets being greater than current year depreciation. Total liabilities decreased at year end as a result of the payment of the facilities sub-lease.

	Governmental Activities		
	2023	2022	Variance
Revenues:			
Program revenues:			
Operating grants and contributions	\$ 1,211,611	\$ 634,810	\$ 576,801
Capital grants and contributions	512,282	690,669	(178,387)
General revenues:			
State passed through local school district	7,352,277	7,670,905	(318,628)
Other revenues	1,099,156	705,955	393,201
Total revenues	<u>10,175,326</u>	<u>9,702,339</u>	<u>472,987</u>
Expenses:			
Basic instruction	3,518,558	3,178,734	(339,824)
Exceptional instruction	196,757	86,893	(109,864)
Guidance services	89,922	75,590	(14,332)
Health services	63,739	104,574	40,835
Other pupil services	-	310,516	310,516
Curriculum development	56,467	-	(56,467)
Staff development	4,000	9,179	5,179
Instruction related technology	109,791	6,658	(103,133)
Board of directors	16,118	10,251	(5,867)
School administration	1,675,996	2,442,151	766,155
Fiscal services	745,701	10,098	(735,603)
Central services	94,765	38,622	(56,143)
Transportation	271,609	224,295	(47,314)
Operation of plant	1,920,503	1,593,331	(327,172)
Maintenance of plant	153,615	1,448,787	1,295,172
Community service	82,369	96,815	14,446
Total expenses	<u>8,999,910</u>	<u>9,636,494</u>	<u>636,584</u>
Change in net position	1,175,416	65,845	1,109,571
Net position - beginning	780,641	714,796	65,845
Net position - ending	<u>\$ 1,956,057</u>	<u>\$ 780,641</u>	<u>\$ 1,175,416</u>

The increase to operating grants and contributions resulted from increases in Title and ESSER grant funding from the current year. The decrease in state passed through revenues results from decreased for FTE counts from 1,044 to 948. The increase in other revenues is due to a contribution from the Charterholder related to capital improvements. The capital grants decrease results from an decrease in capital outlays. Total expenditures were favorable to prior year by \$676,589 due primarily to pupil services and maintenance of plant.

Financial Analysis of the Government's Funds

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

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

As of the current fiscal year, the School's governmental funds reported combined ending fund balance of \$501,226.

The general fund is the main operating fund of the School. At the end of the current fiscal year, the unassigned balance of the general fund was \$241,834.

The fund balance of the School's general fund increased by \$471,360 during the current fiscal year ended June 30, 2023, due to increases in revenues exceeding increases in expenses.

General Fund Budgetary Highlights

State sources revenues were unfavorable to the original budget due to decreases in state source revenues. Local sources revenues were favorable to the original budget due to a contribution from the Charterholder for capital expenditures. Total General Fund revenues were \$327,841 under the original budget. Total General Fund expenditures were favorable to the original budget by \$754,669 due primarily to savings in plant operations and maintenance and central services. Overall, the School ended the year with a change in fund balance that was favorable to the original budget.

Capital Asset Administration

Capital Assets. The School's investment in capital assets for its governmental activities as of June 30, 2023, amounts to \$1,498,204 (net of accumulated depreciation). This investment in capital assets includes school buses, furniture, fixtures and equipment, improvements other than buildings, information technology equipment, computer software, and audio visual equipment. Additional information on the School's capital assets can be found in Note C.

Economic Factors and Next Year's Budget

In fiscal year 2023, the State of Florida continued to include a teacher salary increase allocation (TSIA) of \$ 800 million. The capital outlay funding pool ended up at \$ 196.2 million. In addition to the TSIA, teachers also received a compensation increase to align overall salaries with district levels.

For fiscal year 2024, the teacher salary increase allocation will be \$ 1.1 billion and will continue to be part of FEFP funding. Additionally, the State of Florida approved an increase to the base funding allocation and capital outlay. A 3% merit increase for all staff was included in the budget. All other expenditures are budgeted in alignment with enrollment changes and the school's strategic objectives.

Request for Information

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

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

STATEMENT OF NET POSITION

June 30, 2023

	<u>Governmental Activities</u>
ASSETS	
CURRENT ASSETS	
Cash	\$ 84,051
Due from charterholder	702,139
Due from other agencies	355,573
Accounts receivable	92,198
Deposits	14,003
Prepaid items	245,389
Total current assets	<u>1,493,353</u>
NONCURRENT ASSETS	
Right of use leased asset	2,074,335
Capital assets, net of accumulated depreciation	
School buses	121,749
Furniture, fixtures and equipment	53,995
Improvements other than buildings	935,126
IT equipment	385,358
Software	1,976
Total capital assets	<u>1,498,204</u>
Total assets	<u>5,065,892</u>
LIABILITIES AND NET POSITION	
CURRENT LIABILITIES	
Accounts payable	2,941
Due to charterholder	9,808
Due to management company	608,017
Accrued payroll and other expenses	371,361
Total current liabilities	<u>992,127</u>
LONG-TERM LIABILITIES	
Leased liabilities - due within one year	1,035,651
Leased liabilities - due in more than one year	1,038,684
Compensated absences payable - due within one year	32,530
Compensated absences payable - due in more than one year	10,843
Total liabilities	<u>3,109,835</u>
NET POSITION	
Net investment in capital assets	1,498,204
Unrestricted	457,853
Total net position	<u><u>\$ 1,956,057</u></u>

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

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

STATEMENT OF ACTIVITIES

Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Basic instruction	\$ 3,518,558	\$ -	\$ 1,182,029	\$ -	\$ (2,336,529)
Exceptional instruction	196,757	-	-	-	(196,757)
Guidance services	89,922	-	-	-	(89,922)
Health services	63,739	-	-	-	(63,739)
Curriculum development	56,467	-	-	-	(56,467)
Staff development	4,000	-	-	-	(4,000)
Instruction related technology	109,791	-	-	-	(109,791)
Board of directors	16,118	-	-	-	(16,118)
School administration	1,675,996	-	-	-	(1,675,996)
Fiscal services	745,701	-	-	-	(745,701)
Central services	94,765	-	-	-	(94,765)
Transportation	271,609	-	-	-	(271,609)
Operation of plant	1,920,503	-	29,582	512,282	(1,378,639)
Maintenance of plant	153,615	-	-	-	(153,615)
Community service	82,369	-	-	-	(82,369)
Total governmental activities	<u>\$ 8,999,910</u>	<u>\$ -</u>	<u>\$ 1,211,611</u>	<u>\$ 512,282</u>	<u>(7,276,017)</u>
General revenues:					
					7,352,277
					1,099,156
					<u>8,451,433</u>
					1,175,416
					780,641
					<u>\$ 1,956,057</u>

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

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

BALANCE SHEET - GOVERNMENTAL FUNDS

June 30, 2023

	General Fund	Special Revenue Fund	Capital Outlay Fund	Total Governmental Funds
ASSETS				
Cash	\$ 84,051	\$ -	\$ -	\$ 84,051
Due from charterholder	680,664	-	21,475	702,139
Accounts receivable	92,198	-	-	92,198
Due from other agencies	-	355,573	-	355,573
Due from other funds	377,048	-	-	377,048
Deposits	14,003	-	-	14,003
Prepaid items	245,389	-	-	245,389
Total assets	\$ 1,493,353	\$ 355,573	\$ 21,475	\$ 1,870,401
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Due to charterholder	\$ 9,808	\$ -	\$ -	\$ 9,808
Due to other funds	-	355,573	21,475	377,048
Due to management company	608,017	-	-	608,017
Accounts payable	2,941	-	-	2,941
Accrued payroll and other expenses	371,361	-	-	371,361
Total liabilities	992,127	355,573	21,475	1,369,175
FUND BALANCES				
Nonspendable				
Deposits	14,003	-	-	14,003
Prepaid items	245,389	-	-	245,389
Unassigned	241,834	-	-	241,834
Total fund balances	501,226	-	-	501,226
Total liabilities and fund balances	\$ 1,493,353	\$ 355,573	\$ 21,475	\$ 1,870,401

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

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

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

June 30, 2023

Fund balances - total governmental funds		\$ 501,226
The net assets reported for governmental activities in the statement of net assets is different because:		
Right to use leased assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		2,074,335
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds. Those assets consist of:		
School buses	\$ 121,749	
Furniture, fixtures and equipment, net	53,995	
Improvements other than buildings, net	935,126	
IT equipment, net	385,358	
Software	1,976	
Total capital assets		1,498,204
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Leased liabilities	(2,074,335)	
Compensated absences	(43,373)	(2,117,708)
Total net position of governmental activities		\$ 1,956,057

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

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

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

Year Ended June 30, 2023

	General Fund	Special Revenue Fund	Capital Outlay Fund	Total Governmental Funds
Revenues				
Federal passed through state	\$ -	\$ 1,182,029	\$ -	\$ 1,182,029
State passed through local school district	7,352,277	-	512,282	7,864,559
Other revenues	1,128,738	-	-	1,128,738
Total revenues	<u>8,481,015</u>	<u>1,182,029</u>	<u>512,282</u>	<u>10,175,326</u>
Expenditures				
Current:				
Basic instruction	1,953,649	1,182,029	-	3,135,678
Exceptional instruction	196,757	-	-	196,757
Guidance services	89,922	-	-	89,922
Health services	63,739	-	-	63,739
Curriculum development	56,467	-	-	56,467
Staff development	4,000	-	-	4,000
Instruction related technology	109,791	-	-	109,791
Board of directors	16,118	-	-	16,118
School administration	1,674,962	-	-	1,674,962
Fiscal services	745,701	-	-	745,701
Central services	94,765	-	-	94,765
Transportation	271,609	-	-	271,609
Operation of plant	1,408,221	-	512,282	1,920,503
Maintenance of plant	153,615	-	-	153,615
Community services	82,369	-	-	82,369
Fixed capital outlay	1,087,970	-	-	1,087,970
Total expenditures	<u>8,009,655</u>	<u>1,182,029</u>	<u>512,282</u>	<u>9,703,966</u>
Net change in fund balances	471,360	-	-	471,360
Fund balances at July 1, 2022	29,866	-	-	29,866
Fund balances at June 30, 2023	<u>\$ 501,226</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 501,226</u>

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

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

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

Year Ended June 30, 2023

Net change in fund balances - total governmental funds	\$	471,360
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The change in net assets reported for governmental activities in the statement of activities is different because:

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

Total fixed capital outlay	\$ 1,087,970	
Less: depreciation	<u>(382,879)</u>	705,091

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

Accrued compensation	(2,705)	
Deferred revenue	<u>1,670</u>	<u>(1,035)</u>

Change in net position of governmental activities	\$	<u><u>1,175,416</u></u>
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The accompanying notes are an integral part of these financial statements.

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

STATEMENT OF FIDUCIARY NET POSITION - CUSTODIAL FUND

June 30, 2023

	<u>Custodial Fund</u>
ASSETS	
Cash	\$ 191,940
Total assets	<u>\$ 191,940</u>
FIDUCIARY NET POSITION	
Restricted for:	
Individuals and organizations	\$ 191,940
Total net fiduciary position	<u>\$ 191,940</u>

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

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

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - CUSTODIAL FUND

Year Ended June 30, 2023

	<u>Custodial Fund</u>
<i>ADDITIONS</i>	
Donations	<u>\$ 178,008</u>
Total additions	<u>178,008</u>
<i>DEDUCTIONS</i>	
Supplies and gifts	<u>164,213</u>
Total deductions	<u>164,213</u>
Change in fiduciary net position	13,795
Fiduciary net position - beginning	<u>178,145</u>
Fiduciary net position - ending	<u><u>\$ 191,940</u></u>

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

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

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE A - SUMMARY OF REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES

1. Reporting entity

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

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

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

2. Government-wide and fund financial statements

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

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

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

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

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

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

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

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

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

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

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

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

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

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

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

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

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

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

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

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

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

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

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

Additionally, the School reports the following custodial fund type:

Custodial Fund - to account for resources of the school internal funds which are used to administer funds collected in connection with parent-teacher and student organization fund-raisers.

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

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

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

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

4. Cash

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

5. Receivables

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

6. Prepaid items

Payments made to vendors for services that will benefit periods beyond June 30, 2023 are recorded as prepaid items in both the government-wide and fund financial statements.

7. Capital assets

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

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

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

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

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

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

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

8. Leases

The School has a lease for its facilities. The School recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. At the commencement of a lease, the School initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of the lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the useful life.

9. Accrued compensated absences

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

10. Revenue recognition

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

11. Revenue sources

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

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

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

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

11. Revenue sources (continued)

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

12. Income taxes

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

13. Use of estimates

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

14. Excess of expenditure over appropriations

Florida Education Finance Program (FEFP) and other federal and state funds are forwarded to the management company for use in school operations. The Charterholder does not reimburse the management company for expenditures incurred in excess of revenue received, unless a budgeted deficit is approved by the Board. Any amounts in excess of the approved budget are considered to be contributed by the management company. For the year ended June 30, 2023, there was no sponsorship recognized by the School from the management company.

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

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

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

15. Fund balance classification

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

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

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

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

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

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

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

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

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

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

16. New GASB pronouncements

GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*, in May 2020. GASB 96 increases the usefulness of governments' financial statements by requiring recognition of certain assets and liabilities for SBITAs that previously recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for SBITAs accounting based on the foundational principle that SBITAs are financings of the right to use an underlying asset. The provisions in GASB 96 were implemented in the year ended June 30, 2023. The implementation of the new pronouncement did not have any impact on the financial statements as the School does not hold any SBITAs.

NOTE B - CASH

Custodial Credit Risk - Custodial credit risk is the risk that in the event of bank failure, the School's deposits may not be returned to it. The School does not have a formal policy regarding custodial credit risk. The deposits are insured by the FDIC up to \$250,000 per entity. At June 30, 2023, the School's cash balance was \$35,707 in excess of FDIC coverage. The School has no history of loss due to exceeding coverage limitations.

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

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE C - CAPITAL ASSETS

Changes in capital assets were as follows for the year ended June 30, 2023:

	Balance at July 1, 2022	Additions	Deletions	Balance at June 30, 2023
Capital assets depreciated:				
School buses	\$ -	\$ 121,749	\$ -	\$ 121,749
Furniture, fixtures and equipment	1,547,711	-	-	1,547,711
Improvements other than buildings	631,671	688,200	-	1,319,871
IT equipment	1,712,116	278,021	-	1,990,137
Computer software	89,983	-	-	89,983
Audio visual equipment	37,392	-	-	37,392
Total assets depreciated	<u>4,018,873</u>	<u>\$ 1,087,970</u>	<u>\$ -</u>	<u>5,106,843</u>
Less accumulated depreciation:				
School buses	-	\$ -	\$ -	-
Furniture, fixtures and equipment	1,459,604	34,112	-	1,493,716
Improvements other than buildings	251,581	125,996	-	377,577
IT equipment	1,403,712	212,504	-	1,616,216
Computer software	84,906	3,100	-	88,006
Audio visual equipment	25,957	7,167	-	33,124
Total accumulated depreciation	<u>3,225,760</u>	<u>\$ 382,879</u>	<u>\$ -</u>	<u>3,608,639</u>
Total governmental activities capital assets, net	<u>\$ 793,113</u>			<u>\$ 1,498,204</u>

Depreciation expense for the year ended June 30, 2023 was charged to functions of the School as follows:

Basic instruction	<u>\$ 382,879</u>
	<u>\$ 382,879</u>

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

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE D - LONG-TERM LIABILITIES

Changes in long-term liabilities:

	Balance at July 1, 2022	Additions	Reductions	Balance at June 30, 2023	Due within one year
Accrued compensation	\$ 42,338	\$ 1,035	\$ -	\$ 43,373	\$ 32,530
Total long-term liabilities	<u>\$ 42,338</u>	<u>\$ 1,035</u>	<u>\$ -</u>	<u>\$ 43,373</u>	<u>\$ 32,530</u>

NOTE E - RELATED PARTIES

1. Due from / (due to) management company

The School has entered into an agreement with a management company for professional services. Under terms of the agreement, the management company will manage and operate the School (See Note G-1). The management company charges the School for certain expenses paid on behalf of the School and for any operating advances. In addition, the School is required to pay a guaranteed fee and a contingent incentive fee when certain criteria are met. As of June 30, 2023, the School's balance sheet reflects a payable due to the management company in the amount of \$608,017.

2. Due from / (due to) charterholder

All monies received by revenue, grants and revenue allocations are initially deposited with the Charterholder. The Charterholder retains funds in order to pay for certain operating expenses such as lease payments, long term maintenance of the facility, transportation costs, and management fees. At June 30, 2023, the balance sheet reflects a receivable due from Charterholder in the amount of \$702,139.

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

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE F - CONCENTRATIONS

Revenue sources

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

Sources	Amounts
School Board of Osceola County:	
Base funding	\$ 4,729,036
Class size reduction	975,255
Discretionary local effort	399,376
Discretionary millage compression allocation	287,745
Teacher salary increase allocation	279,121
Supplemental academic instruction	201,744
Student transportation	118,508
Instructional materials	72,393
Total funds compression allocation	57,109
Safe schools	56,883
Exceptional student education guaranteed allocation	52,530
Reading allocation	52,329
Mental health assistance allocation	43,440
Florida teacher lead program	25,168
Florida teacher classroom supply allocation	11,601
Prior year funding adjustment	(9,961)
Subtotal	7,352,277
Capital outlay funds	512,282
ESSER II	453,615
ESSER III	452,297
Title I	265,953
Title IV	10,164
Subtotal	1,694,311
Total passed through the School District of Osceola County, Florida	9,046,588
Other revenue:	
Other revenues	1,128,738
	\$ 10,175,326

The administration fee paid to the District during the year ended June 30, 2023 totaled \$96,776 and is reflected as a general administration expense/expenditure in the accompanying financial statements.

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

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE G - COMMITMENTS AND CONTINGENCIES

1. Management service contract

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

The management company will manage and operate the School during the term of the agreement. The management company is guaranteed a fee of \$500,000 plus contingent incentive fees. The incentive fees are calculated as the difference between the guaranteed fee and 13% of FEFP operational revenues, and subject to performance requirements detailed in the management agreement. Current year management fees charged to operations totaled \$617,376. The management company may earn an additional incentive fee of 2% of FEFP operational revenues in the event the School attains or maintains a High Performing Charter School as designated by Florida statutes. Any unearned incentive fees will be retained by the Charterholder. Unearned incentive management fees totaling \$495,638 were retained by the Charterholder for the year ended June 30, 2023.

2. Facilities sub-lease

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

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

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

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

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE G - COMMITMENTS AND CONTINGENCIES (continued)

2. Facilities sub-lease (continued)

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

Current year facilities expense charged to operations totaled \$1,058,934. This amount is included in the "Operation of plant" functional expense category on the accompanying statement of activities and statement of revenues, expenditures and changes in fund balances. A portion of the facility use fee in the amount of \$512,282 was reimbursed through capital outlay funds.

The School follows GASB Statement No. 87 for *Leases*. The objective of GASB 87 is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

Future minimum lease payments and the present value of the minimum lease payments as of June 30 are as follows:

	Principal	Interest	Total
2024	\$ 995,000	\$ 40,651	\$ 1,035,651
2025	1,025,000	13,684	1,038,684
	\$ 2,020,000	\$ 54,335	\$ 2,074,335

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

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE H - RISK MANAGEMENT

The School is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the School carries commercial insurance. Under the plan for property insurance, the School's liability is \$25,000 per occurrence. There have been no significant reductions in insurance coverage during fiscal year 2023. Settled claims resulting from the risks described above have not exceeded the insurance coverage during the previous three years.

REQUIRED SUPPLEMENTAL INFORMATION

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

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

Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenue				
State sources	\$ 8,630,304	\$ 7,352,277	\$ 7,352,277	\$ -
Local sources	178,552	1,128,738	1,128,738	-
Total revenues	8,808,856	8,481,015	8,481,015	-
Expenditures				
Instruction				
Basic instruction	3,235,234	1,953,649	1,953,649	-
Exceptional instruction	55,990	196,757	196,757	-
Instruction support service				
Pupil personnel services	473,523	210,128	210,128	-
Instruction related technology	25,450	109,791	109,791	-
Instructional staff training services	10,119	4,000	4,000	-
Administrative services	687,584	1,674,962	1,674,962	-
Transportation	342,218	271,609	271,609	-
Plant operations and maintenance	2,491,986	1,561,836	1,561,836	-
Operations of noninstructional services				
Board services	13,200	16,118	16,118	-
Fiscal services	623,068	745,701	745,701	-
Central services	665,267	94,765	94,765	-
Community services	82,325	82,369	82,369	-
Fixed capital outlay	58,360	1,087,970	1,087,970	-
Total expenditures	8,764,324	8,009,655	8,009,655	-
Net change in fund balances	44,532	471,360	471,360	-
Fund balance at July 1, 2022	29,866	29,866	29,866	-
Fund balance at June 30, 2023	\$ 74,398	\$ 501,226	\$ 501,226	\$ -

See accompanying note to required supplemental information.

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

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

Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenue				
Federal passed through state	\$ 1,087,047	\$ 1,182,029	\$ 1,182,029	\$ -
Total revenues	<u>1,087,047</u>	<u>1,182,029</u>	<u>1,182,029</u>	<u>-</u>
Expenditures				
Instruction	1,087,047	1,182,029	1,182,029	-
Total expenditures	<u>1,087,047</u>	<u>1,182,029</u>	<u>1,182,029</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balance at July 1, 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at June 30, 2023	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying note to required supplemental information.

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

NOTES TO REQUIRED SUPPLEMENTAL INFORMATION

June 30, 2023

NOTE A - BUDGETARY INFORMATION

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

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

SUPPLEMENTAL INFORMATION



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Four Corners Charter School (the "School"), a division of Four Corners Charter School, Inc. as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated September 20, 2023.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

Moss, Krusick & Associates, LLC

Winter Park, Florida
September 20, 2023



Partners

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**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Four Corners Charter School’s (the “School”), a division of Four Corners Charter School, Inc, compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the School’s major federal programs for the year ended June 30, 2023. The School’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, Four Corners Charter School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the School’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the School's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Report on Internal Control over Compliance (continued)

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Moss, Krusick & Associates, LLC

Winter Park, Florida
September 20, 2023

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FEDERAL AWARDS

June 30, 2023

Section I – Summary of Auditor’s Results

Financial Statements

- | | |
|---|---------------|
| 1. Type of auditor’s report issued: | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weakness(es) identified? | No |
| b. Significant deficiencies identified that are not considered to be material weaknesses? | None reported |
| 3. Noncompliance material to financial statements noted? | No |

Federal Awards

- | | |
|---|---------------|
| 1. Type of auditor’s report issued on compliance for major programs: | Unmodified |
| 2. Internal control over major programs: | |
| a. Material weakness(es) identified? | No |
| b. Significant deficiencies identified that are not considered to be material weaknesses? | None reported |
| 3. Audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? | No |
| 4. Dollar threshold used to distinguish between Type A and Type B programs | \$750,000 |
| 5. Auditee qualified as a low-risk auditee? | No |

Identification of major programs:

<u>Name of Federal Programs</u>	<u>ALN</u>
Education Stabilization Fund	84.425

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FEDERAL AWARDS

June 30, 2023

Section II – Financial Statement Findings

No current year findings (no corrective action plan or management letter required)

Section III – Federal Findings and Questioned Costs

None (there are no items related to Federal Programs required to be reported in the management letter, therefore no management letter issued)

Section IV – Status of Prior Year Audit Findings

None reported (no corrective action plan or management letter required)

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2023

Grantor/Program Title	ALN	Award Number	Expenditures
Federal Awards:			
U.S. Department of Education			
<i>Passed through Florida Department of Education and District School Board of Osceola County, Florida</i>			
Education Stabilization Fund:			
American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fund	COVID-19, 84.425U	4810021	\$ 452,737
Elementary and Secondary School Emergency Relief (ESSER I and II) Fund	COVID-19, 84.425D	4810021	<u>453,175</u>
Total Education Stabilization Fund			905,912
Title I Grants to Local Educational Agencies	84.010	4810021	265,953
Student Support and Academic Enrichment Grants	84.424	4443031	<u>10,164</u>
Total passed through Florida Department of Education			<u>1,182,029</u>
Total Expenditures of Federal Awards			<u>\$ 1,182,029</u>

Basis of Presentation

The accompanying schedule of expenditures of federal awards and presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

Indirect Cost Rates

The School has elected to not use the 10% de minimis indirect cost rate for its federal programs for the year ended June 30, 2023. The indirect cost rates used on the School's federal programs are determined by the relevant federal agency.



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MANAGEMENT LETTER

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

Report on the Financial Statements

We have audited the financial statements of Four Corners Charter School (the "School"), a division of Four Corners Charter School, Inc. (the "Charterholder"), as of and for the fiscal year ended June 30, 2023, and have issued our report thereon dated September 20, 2023.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States; (if applicable) the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.850, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*, Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance required by the Uniform Guidance, and Schedule of Findings and Questioned Costs. Disclosures in those reports and schedule, which are dated September 20, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

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

Official Title

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

Financial Condition and Management

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

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

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

Transparency

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

Additional Matters

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

Purpose of this Letter

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

Moss, Krusick & Associates, LLC

Winter Park, Florida
September 20, 2023

MANAGEMENT FINDINGS, RECOMMENDATIONS AND RESPONSES

For the year ended June 30, 2023, there were no management findings, recommendations and responses.

September 20, 2023

Moss, Krusick & Associates, LLC
501 South New York Ave, Suite 100
Winter Park, FL 32789

This representation letter is provided in connection with your audit of the financial statements of Four Corners Charter School (the "School"), which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of June 30, 2023, and the respective changes in financial position for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of September 20, 2023, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 8, 2023, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.
- 8) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the accounts. We were aware of the material adjustments needed related to full accrual verse modified accrual presentation, prior to the start of the audit.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the School is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
- a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the School from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the School and involves:
- a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the School's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 17) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 18) We have disclosed to you the names of the School's related parties and all the related party relationships and transactions, including any side agreements.

Government—Specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 21) The School has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 22) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 23) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 24) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.

- 25) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 26) As part of your audit, you assisted with preparation of the financial statements and disclosures and schedule of expenditures of federal awards. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures and schedule of expenditures of federal awards.
- 27) The School has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 28) The School has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 29) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 30) The financial statements include all fiduciary activities required by GASBS No. 84, as amended.
- 31) The financial statements properly classify all funds and activities in accordance with GASBS No. 34, as amended.
- 32) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 33) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 34) Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.
- 35) Provisions for uncollectible receivables have been properly identified and recorded.
- 36) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 37) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 38) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 39) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 40) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 41) We have appropriately disclosed the School's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 42) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

- 43) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 44) We have analyzed the School's various federal and state filing positions, including those pertaining to charter academy contracts and tax exempt status, and believe that the School's income tax filing positions and deductions are well documented and supported, and that no accruals for tax liabilities are necessary. Therefore, no reserves for uncertain income tax positions have been recorded.
- 45) In regard to the financial statements and related notes, journal entries, account reconciliations, line item groupings, tax returns, lease calculations and journal entries, and AFR and Cost report services performed by you, we have-
- a) Assumed all management responsibilities.
 - b) Designated an Individual within senior management who has suitable skill, knowledge, or experience to oversee the services.
 - c) Evaluated the adequacy and results of the services performed.
 - d) Accepted responsibility for the results of the services.
 - e) Ensured that the data and records are complete, and we have sufficient information to oversee the services.
- 46) Our original budgets were amended to reflect actual results within 60 days of year end.
- 47) We have disclosed to you all events subsequent to June 30, 2023 affecting the School and have adequately disclosed all material subsequent events in the financial statements.
- 48) With respect to the Schedule of Findings and Questioned Costs and Schedule of Expenditures of Federal Awards (the "supplemental information").
- a) We acknowledge our responsibility for presenting the supplemental information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplemental information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplemental information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the supplemental information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 49) With respect to federal award programs:
- a) We are responsible for understanding and complying with and have complied with, the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.
 - b) We acknowledge our responsibility for preparing and presenting the schedule of expenditures of federal awards (SEFA) and related disclosures in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
 - c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
 - d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the

audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.

- e) We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- f) We are responsible for establishing, designing, implementing, and maintaining, and have established, designed, implemented, and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- g) We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i) We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement* relating to federal awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.
- j) We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR Part 200, subpart E).
- m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- r) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.

- s) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
 - t) We have charged costs to federal awards in accordance with applicable cost principles.
 - u) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
 - v) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
 - w) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
 - x) We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.
- 50) Uniform Guidance Single Audits were not required in either of the two prior audit periods as the School's grant expenditures were below the threshold of \$750,000 in either year.
- 51) We have implemented GASB 96, *Subscription-Based Information Technology Agreements (SBITAs)* as of June 30, 2023. The implementation of the new pronouncement did not have any impact on the financial statements as the School's SBITAs did not meet the capitalization requirement of GASB 96.
- 52) The financial statements include all leases required by GASB No.87, as amended.

Signature: _____ Signature: _____

Title: _____ Title: _____

- s) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
 - t) We have charged costs to federal awards in accordance with applicable cost principles.
 - u) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
 - v) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
 - w) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
 - x) We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.
- 50) Uniform Guidance Single Audits were not required in either of the two prior audit periods as the School's grant expenditures were below the threshold of \$750,000 in either year.
- 51) We have implemented GASB 96, *Subscription-Based Information Technology Agreements (SBITAs)* as of June 30, 2023. The implementation of the new pronouncement did not have any impact on the financial statements as the School's SBITAs did not meet the capitalization requirement of GASB 96.
- 52) The financial statements include all leases required by GASB No.87, as amended.

Signature: 

Title: Board Chair

Signature: Angela D. Bauer

Title: Director of Finance

Signature: Michael Valdes


Title: Controller - School Accounting



Ben Gibson, *Chair*
Ryan Petty, *Vice Chair*
Members
Monesia Brown
Esther Byrd
Grazie Pozo Christie
Kelly Garcia
MaryLynn Magar

MEMORANDUM

TO: District School Superintendents

FROM: Suzanne Pridgeon 

DATE: September 8, 2023

SUBJECT: 2023-24 Salary Increase Allocation

In the 2020-21 fiscal year, the legislature appropriated \$500 million for the Teacher Salary Increase Allocation (TSIA) in the Florida Education Finance Program (FEFP). From these funds, 80 percent of the allocation was to be used to increase the minimum base salary for all full-time classroom teachers, as defined in [section \(s.\) 1012.01\(2\), Florida Statutes \(F.S.\)](#), to \$47,500 or the maximum amount achievable. The remaining 20 percent, along with any unused funds from the 80 percent allocation, were to be used to provide salary increases to any full-time classroom teacher who did not receive an increase from the 80 percent allocation or received an increase of less than 2 percent, as well as any other full-time instructional personnel, as defined in s. 1012.01(2)(b)-(d), F.S. In 2021-22, the legislature increased the TSIA by \$50 million, for a total of \$550 million.

In the 2022-23 fiscal year, the FEFP included \$800 million for the TSIA. Of this allocation, \$550 million was allocated for the maintenance of the salary increases provided in previous years, and the remaining \$250 million (growth allocation) was for salary increases in the 2022-23 year. Districts were required to use 50 percent of the growth allocation (previously this was 80 percent) to increase the minimum base salary. Pursuant to [s. 1011.62\(14\)\(b\)4., F.S.](#), school districts and charter schools may not reduce the salary increases provided in any subsequent fiscal year unless specifically authorized in the General Appropriations Act.

In the 2023-24 fiscal year, the legislature removed the TSIA as a separate categorical within the FEFP and incorporated these funds into the Base Funding Allocation. The funding was not removed; rather, the Base Funding Allocation was increased to an amount that would generate an additional \$1,052,803,316 of funding for the Classroom Teacher and Other Instructional Personnel Salary Increase Allocation. Of this total, a maintenance allocation of \$802,474,026, or 4.52 percent of each district's Base Funding Allocation, is allocated to maintain the salary increases provided in previous years through the Teacher Salary Increase Allocation, and a growth allocation of \$250,329,290, or 1.41 percent of each district's Base Funding Allocation, is provided for salary increases in the 2023-24 year.

Suzanne Pridgeon
Deputy Commissioner, Finance and Operations

Attachment 1 shows the Salary Increase Allocations for the 2023-24 fiscal year as computed in the 2023-24 FEFP Conference Calculation. These amounts will not change in any subsequent calculation of the FEFP.

Just as the calculated Salary Increase Allocation amounts for school districts are based on each district's base funding amount, charter schools' maintenance and growth allocations, respectively, should be 4.52 percent and 1.41 percent of their base funding. School districts should not recalculate an allocation after it has been calculated as of the 2023-24 FEFP Conference Calculation.

2023-24 Maintenance Allocation

In 2023-24, the Florida Department of Education (department) began paying maintenance allocation funds to districts with the first FEFP payment. The only Salary Increase Allocation funding withheld by the department will be growth allocation funds, which will be distributed upon submission of a board-approved and union-ratified distribution plan that has been determined by the department to be compliant with the law.

2023-24 Salary Increase Allocation Distribution Plans

Districts and charter schools will be required to use the attached templates for the submission of the statutorily required distribution plans. Plans that are approved by the school board and ratified by the union **must be submitted to the department by October 1, 2023**. Salary Increase Allocation growth funds will not be distributed to school districts until they have submitted a plan compliant with the law. Charter schools should submit their board-approved distribution plans to their sponsoring school district so that they can be submitted to the department. Plans that are not completed on the attached, unaltered templates will not be accepted and will need to be revised. Once completed, plans can be submitted at <https://survey.alchemer.com/s3/7475017/2023-2024-Teacher-Salary-Increase-Allocation-Plan>.

If, by the October 1, 2023, deadline, a district's plan has not yet been approved by the school board and ratified by the union, please submit a statement to the department by this date detailing what steps the district has taken in the process and whether it has an anticipated date for completion.

SALARY INCREASE ALLOCATION GENERAL IMPLEMENTATION TIMELINE FOR SCHOOL DISTRICTS	
July 1, 2023, and before October 1, 2023	Each superintendent submits a proposed salary distribution plan to the district school board for approval. Each charter school administrator submits a proposed salary distribution plan to the charter school's governing body for approval.
On or before October 1, 2023	Each school district must submit to the department an approved district salary distribution plan.

August 1, 2024	Each school district must submit a final salary increase allocation expenditure report to the department. Each charter school governing board must submit its final report to the district in time to be included in the school district report to the department.
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If you have questions regarding program reporting requirements, please email Virginia Whitaker at edrecognition@fldoe.org. For FEFP or finance questions, please email Josh Bemis at Josh.Bemis@fldoe.org.

SP/ja

Attachment 1 – 2023-24 Salary Increase Allocations

Attachment 2 – 2023-24 District Distribution Plan Template

Attachment 3 – 2023-24 Charter School Distribution Plan Template

Attachment 4 – 2023-24 Salary Increase Allocation Frequently Asked Questions

cc: District Finance Officers

District Charter School Contacts

Paul Burns, Chancellor, Division of Public Schools

Mark Eggers, Assistant Deputy Commissioner, Division of Finance and Operations

Li Liu, Bureau Chief, Office of Funding and Financial Reporting

Josh Bemis, Educational Policy Director, Office of Funding and Financial Reporting

Virginia Whitaker, Bureau of Educator Recruitment, Development and Retention

FY 2023-2024 Charter School Teacher Salary Increase Allocations (TSIA)

District Number	School Number	District/School	School Name	Year	FY2023-24 TSIA Allocation (Maintenance)	FY2023-24 TSIA Allocation (Additional Increases)	50% for Classroom Teacher Minimum Base Salary	50% for Instructional Personnel	FY2023-24 TSIA Allocation (Total)
50	1461	501461	INLET GROVE COMMUNITY HIGH SCH	2024	181,669.77	56,671.32	28,335.66	28,335.66	238,341.09
50	1571	501571	SOUTH TECH ACADEMY	2024	274,649.39	85,676.03	42,838.01	42,838.01	360,325.42
50	2521	502521	ED VENTURE CHARTER SCHOOL	2024	32,224.42	10,052.31	5,026.15	5,026.15	42,276.73
50	2531	502531	POTENTIALS CHARTER SCHOOL	2024	30,941.39	9,652.07	4,826.04	4,826.04	40,593.46
50	2791	502791	THE LEARNING CENTER ELS CENTER	2024	156,444.00	48,802.22	24,401.11	24,401.11	205,246.22
50	2801	502801	PALM BEACH MARITIME ACADEMY	2024	159,397.34	49,723.51	24,861.75	24,861.75	209,120.85
50	2911	502911	WESTERN ACADEMY CHARTER SCHOOL	2024	146,602.46	45,732.18	22,866.09	22,866.09	192,334.64
50	2941	502941	PALM BEACH SCHOOL FOR AUTISM	2024	333,504.53	104,035.70	52,017.85	52,017.85	437,540.23
50	3083	503083	THE LEARNING ACADEMY ELS CENTER	2024	136,592.10	42,609.48	21,304.74	21,304.74	179,201.59
50	3345	503345	GULFSTREAM L.I.F.E. ACADEMY	2024	11,849.44	3,696.39	1,848.20	1,848.20	15,545.83
50	3381	503381	IMAGINE SCHOOLS CHANCELLOR CAMPUS	2024	268,834.89	83,862.21	41,931.11	41,931.11	352,697.10
50	3382	503382	GLADES ACADEMY, INC	2024	67,754.39	21,135.77	10,567.89	10,567.89	88,890.16
50	3391	503391	SEAGULL ACADEMY	2024	7,787.07	2,429.15	1,214.58	1,214.58	10,216.23
50	3394	503394	MONTESSORI ACADEMY OF EARLY ENRICHMENT	2024	54,591.53	17,029.66	8,514.83	8,514.83	71,621.18
50	3395	503395	SOMERSET ACADEMY JFK CHARTER SCHOOL	2024	133,362.56	41,602.04	20,801.02	20,801.02	174,964.59
50	3396	503396	G-STAR SCHOOL OF THE ARTS	2024	179,103.50	55,870.78	27,935.39	27,935.39	234,974.28
50	3398	503398	EVERGLADES PREPARATORY ACADEMY	2024	32,533.66	10,148.78	5,074.39	5,074.39	42,682.44
50	3400	503400	BELIEVERS ACADEMY	2024	22,857.64	7,130.37	3,565.18	3,565.18	29,988.01
50	3401	503401	QUANTUM HIGH SCHOOL	2024	84,923.04	26,491.48	13,245.74	13,245.74	111,414.51
50	3413	503413	SOMERSET ACADEMY BOCA EAST	2024	92,230.64	28,771.06	14,385.53	14,385.53	121,001.70
50	3421	503421	WORTHINGTON HIGH SCHOOL	2024	78,874.03	24,604.51	12,302.25	12,302.25	103,478.54
50	3431	503431	RENAISSANCE CHARTER SCHOOL AT WEST PALM BEACH	2024	256,730.84	80,086.39	40,043.19	40,043.19	336,817.23
50	3441	503441	SOUTH TECH PREPARATORY ACADEMY	2024	129,859.47	40,509.26	20,254.63	20,254.63	170,368.73
50	3924	503924	PALM BEACH MARITIME ACADEMY HIGH SCHOOL	2024	125,009.87	38,996.44	19,498.22	19,498.22	164,006.32
50	3941	503941	BEN GAMLA-PALM BEACH	2024	64,424.46	20,097.01	10,048.50	10,048.50	84,521.47
50	3961	503961	GARDENS SCHOOL OF TECHNOLOGY ARTS	2024	88,225.16	27,521.57	13,760.78	13,760.78	115,746.73
50	3971	503971	PALM BEACH PREPARATORY ACADEMY	2024	141,654.74	44,188.76	22,094.38	22,094.38	185,843.49
50	4001	504001	RENAISSANCE CHARTER SCHOOL AT WELLINGTON	2024	184,086.25	57,425.13	28,712.57	28,712.57	241,511.38
50	4002	504002	RENAISSANCE CHARTER SCHOOL AT SUMMIT	2024	300,270.69	93,668.51	46,834.26	46,834.26	393,939.20
50	4012	504012	SOMERSET ACADEMY CANYONS MIDDLE SCHOOL	2024	166,780.75	52,026.74	26,013.37	26,013.37	218,807.49
50	4013	504013	SOMERSET ACADEMY CANYONS HIGH SCHOOL	2024	256,536.89	80,025.89	40,012.94	40,012.94	336,562.78
50	4020	504020	FRANKLIN ACADEMY CHARTER SCHOOL	2024	334,687.54	104,404.74	52,202.37	52,202.37	439,092.28
50	4030	504030	OLYMPUS INTERNATIONAL ACADEMY	2024	94,385.56	29,443.28	14,721.64	14,721.64	123,828.85
50	4031	504031	SOMERSET ACADEMY WELLINGTON	2024	121,646.13	37,947.13	18,973.57	18,973.57	159,593.26
50	4041	504041	SOMERSET ACADEMY BOCA MIDDLE	2024	19,685.70	6,140.89	3,070.45	3,070.45	25,826.60
50	4050	504050	RENAISSANCE CHARTER SCHOOL AT CYPRESS	2024	208,015.31	64,889.73	32,444.86	32,444.86	272,905.04
50	4051	504051	RENAISSANCE CHARTER SCHOOL AT CENTRAL PALM	2024	216,814.05	67,634.47	33,817.24	33,817.24	284,448.52
50	4061	504061	FRANKLIN ACADEMY PBG CHARTER	2024	263,435.82	82,177.99	41,088.99	41,088.99	345,613.80
50	4080	504080	UNIVERSITY PREPARATORY ACADEMY	2024	72,198.82	22,522.20	11,261.10	11,261.10	94,721.02
50	4081	504081	FLORIDA FUTURES ACADEMY NORTH	2024	34,046.88	10,620.82	5,310.41	5,310.41	44,667.70
50	4090	504090	SLAM MIDDLE SCHOOL PALM BEACH	2024	84,745.73	26,436.17	13,218.08	13,218.08	111,181.90
50	4091	504091	SOMERSET ACADEMY LAKES	2024	110,577.21	34,494.22	17,247.11	17,247.11	145,071.43
50	4100	504100	CONNECTIONS EDUCATION CENTER	2024	95,261.71	29,716.59	14,858.30	14,858.30	124,978.30
50	4102	504102	BRIDGEPREP ACADEMY OF PALM BEACH	2024	44,052.26	13,741.97	6,870.98	6,870.98	57,794.23
50	4103	504103	SPORTS LEADERSHIP & MANAGEMENT SLAM (BOCA)	2024	251,553.17	78,471.23	39,235.62	39,235.62	330,024.40
50	4111	504111	SLAM ACADEMY HIGH SCHOOL	2024	77,717.37	24,243.69	12,121.85	12,121.85	101,961.06
50	4131	504111	SOMERSET ACADEMY WELLINGTON HIGH SCHOOL	2024	9,417.09	2,937.63	1,468.82	1,468.82	12,354.73

**2023-23 SALARY INCREASE ALLOCATION
CHARTER DISTRIBUTION PLAN
DUE OCTOBER 1, 2023**

This file is a template to assist school districts with providing the necessary Salary Increase Allocation information to the department in order to comply with section 1011.62, Florida Statutes. Please review the Frequently Asked Questions provided with the department's 2023-24 Salary Increase Allocation memorandum for additional information on the administration of these funds.

All charter schools are required to submit this template. Please see FAQ Q21 regarding receiving the growth allocation from the district. The following instructions will help you complete this requirement.

1. Complete the following table:

Sponsoring District Name (choose from drop-down menu)	
Charter School Name	
Charter School Number (ex. 1234)	
Grouped Charter School Numbers (Do not enter names. Enter school numbers only and separate multiple numbers with commas. Do not fill this box in if this plan is for one school only.)	
Contact Name:	
Contact Phone:	
Contact Email:	
Does this file represent a board-approved plan?	
Does this file represent a union-ratified plan?	
Is the district withholding for fringe benefits?	

2. Navigate to the "Charter Plan" tab of this workbook. Enter data where indicated by colored cells. Once this has been completed, review the error report in Section D and ensure that the last item shows a "Yes" before moving on.

3. Charter schools should submit their distribution plans directly to their sponsoring school district.

2023-24 SALARY INCREASE ALLOCATION CHARTER DISTRIBUTION PLAN TEMPLATE DUE OCTOBER 1, 2023	
<p>Instructions: Use this template <u>only</u> if you are submitting a plan for a charter school. School districts should use the district specific template. Complete the following sections in order, then review the error report at the end of the survey. DO NOT modify this template. Enter data as directed, as any modification will result in the need for a resubmission. Boxes with this color indicate that data should be entered. Do not modify other cells.</p>	
<p>Sponsoring District Name (From the Charter Plan Tab) 0</p>	
<p>Charter School Number 0</p>	
<p>Charter School Name 0</p>	
<p>SECTION A - Allocation Data</p>	
A1	Charter proportionate share of the Maintenance Allocation.
A2	Charter proportionate share of the Growth Allocation.
A3	Charter proportionate share of the Salary Increase Allocation from 2023-24 FEFP Conference Calculation. \$0
A4	Additional funding used for increases to the minimum base in the current year (do not include these expenses below).
<p>SECTION B - Maintenance Allocation: Used to maintain the salary increases provided through Salary Increase Allocation in previous fiscal years. If the cost to maintain these increases is greater than the charter's Maintenance Allocation, other funding sources must be used to cover this difference. If the cost to maintain these increases is less than the charter's Maintenance Allocation, the remaining funds will be combined with the charter's Growth Allocation. See FAQs Q1 through Q4.</p>	
B1	Funds available for the maintenance of prior year Teacher Salary Increase Allocation increases. \$0
B2	Total cost to maintain the salary increases provided through the Salary Increase Allocation in previous years (enter the total cost here, even if it exceeds the allocation).

B3	Funds remaining from the charter's share of the 2023-24 Maintenance Allocation.	\$0
<p>SECTION C - Growth Allocation: Used to either (a) increase the minimum base salary reported on the charter school's performance salary schedule, as defined in section 1012.22(1)(c), F.S., to at least \$47,500 or the maximum amount achievable based on the amount the 1.41 percent generates, and/or (b) to provide salary increases to other full-time instructional personnel as defined in section 1012.01(2)(a)-(d), F.S. See FAQs Q5 through Q7.</p>		
C1	Funds available from the growth allocation and remaining maintenance allocation (A2+B2).	\$0
C2	2022-23 minimum base salary for teachers as defined in s. 1012.01(2)(a), F.S., including certified prekindergarten teachers funded in the 2022-23 FEFP.	
C3	Adjusted minimum base salary for 2023-24 for teachers as defined in s. 1012.01 (2)(a), F.S., per implementation of the Salary Increase Allocation and any additional funding sources used.	
C4	Increase in the minimum base salary as a result of the Salary Increase Allocation (Item C4 minus Item C3).	\$0
C5	Total planned expenditure of funds used to increase salaries for full-time classroom teachers to the minimum base salary listed in item C3, if applicable. (Example: One teacher receives \$5,000 increase + two teachers receive \$3,000 increase each = \$11,000).	
C6	Total planned expenditure of funds used to provide salary increases to full-time classroom teachers who do not fall into item C5. (Example: One teacher receives \$4,000 increase + two teachers receive \$1,000 increase each = \$6,000).	
C7	Total planned expenditures of funds used to increase full-time instructional personnel as defined by s. 1012.01(2)(b)-(d), F.S. (Example: One staff receives \$5,000 increase + two staff receive \$1,500 increase each = \$8,000).	
C8	Total dollar amount of unused funds (Item C1 minus Item C5, C6 and C7). This cell should be zero.	\$0

Section D - Error Report: The following items will indicate whether there is an error with the data entered on the report or if some data should be verified for accuracy. Do not submit this report unless item D3 in this section is marked YES.

D1	Data entered in all fields (if "No", verify that all orange boxes contain data, even if 0).	No
D2	The minimum base salary is greater than or equal to the previous year (if "No", please correct, as the minimum base cannot be lower than what was established in the previous year).	Yes
D3	2023-24 Salary Increase Allocation Distribution Plan ready to submit?	No



SP Reconstruction, INC

SP Reconstruction Services, Inc
3315 SW 13th Ave, Fort Lauderdale, FL 33315
Tel. 954-776-2000
CBC# 1261730

Client: Four Corners Upper School
Property: 9160 Bella Citta Boulevard
Davenport, FL 33896

Operator: HSMIT

Estimator: Hunter Smith
Position: Reconstruction Manager
Company: SP Reconstruction
Business: 2101 NW 33rd St
Pompano Beach, FL 33069

Business: (954) 495-6080

Type of Estimate: Remodel
Date Entered: 8/25/2023 Date Assigned:

Price List: FLWH8X_SEP23
Labor Efficiency: Restoration/Service/Remodel
Estimate: 2023-08-25-0714-11
File Number: 346113

We would like to thank you for the opportunity to provide you with this estimate. The total cost for the repairs detailed in the following estimate is **\$43,357.89**. The attached estimate details the specific work to be completed. Additional work outside of that specified in this estimate will be through separate proposal(s) and/or change order(s) detailing the additional/changed scope of work as well as the terms and pricing of those changes. Repairs will be scheduled after a signed copy of this estimate is received. Progress payments may be billed at a 50% deposit, 40% progress once the deposit has been used, and 10% of the balance due upon substantial completion of this scope of work. Change orders under \$2,500.00 will need to be paid in full prior to starting the work and change orders over \$2,500.01 will follow the above payment schedule.

*** If you have received a preliminary reconstruction estimate prior to mitigation, mold, or demolition services, a change order/supplemental estimate may need to be written and resubmitted for approval.

***Contents breakage may occur during the process of content manipulation. If reimbursement of lost/broken contents are requested, the final invoice reflecting this estimate amount must be paid in full.

Unless noted otherwise, the customer is required to provide heat, water and electricity on-site for the duration of this project. The customer is responsible for providing continuous access to the project area during normal business hours, Monday - Friday, 8:00am - 5:00 pm. Where an item is being replaced, we will be matching the existing item's quality, color, finish, texture or material as close as possible where applicable unless noted otherwise, there is no guarantee either specified or implied on exact matches. This estimate does not include hazardous material testing or abatement unless specifically detailed in the following estimate. If you have any questions about this estimate, please contact Hunter Smith to discuss those questions.
I/We agree to the terms and conditions of this proposal.

Owner/Authorized Signature Date

SP Reconstruction Services, Inc. Date



SP Reconstruction, INC

SP Reconstruction Services, Inc
 3315 SW 13th Ave, Fort Lauderdale, FL 33315
 Tel. 954-776-2000
 CBC# 1261730

2023-08-25-0714-11

Building 1



Exit 20 Building (work area)

Height: 8' 6"

845.75 SF Walls	435.33 SF Ceiling
1,281.08 SF Walls & Ceiling	435.33 SF Floor
48.37 SY Flooring	97.17 LF Floor Perimeter
112.50 LF Ceil. Perimeter	

Door	3' X 7'	Opens into ROOM_142
Door	6' 4" X 7' 6"	Opens into Exterior
Door	3' X 7'	Opens into STORAGE_AREA
Door	3' X 7'	Opens into ROOM_139

DESCRIPTION	QTY	RESET	REMOVE	REPLACE	TAX	O&P	TOTAL
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Floors

1. Floor protection - heavy paper and tape	108.83 SF		0.42	0.00	0.53	9.24	55.48
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Walls

2. Containment Barrier/Airlock/Decon Chamber	120.00 SF		0.00	1.23	1.34	29.78	178.72
3. Peel & seal zipper - heavy duty	2.00 EA		0.00	17.89	1.76	7.52	45.06
4. Tear out wet drywall, cleanup, bag for disposal	64.00 SF		1.12	0.00	0.94	14.52	87.14
5. Tear out and bag wet insulation	64.00 SF		0.81	0.00	0.36	10.44	62.64
6. R&R Furring strip - 1" x 2" - applied to concrete	64.00 SF		0.75	1.98	2.78	35.50	213.00
7. Reflective multi-layer foil insulation - R-7+	64.00 SF		0.00	0.90	2.60	12.04	72.24
8. 5/8" drywall - hung, taped, floated, ready for paint	64.00 SF		0.00	2.68	3.14	34.92	209.58
9. Texture drywall - smooth / skim coat	128.00 SF		0.00	1.46	1.08	37.60	225.56

Labor to feather outwards to blend finish.

10. Tape joint for new to existing drywall - per LF	112.50 LF		0.00	8.92	2.68	201.24	1,207.42
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Ceiling

11. Detach & Reset Exit sign - wired in	1.00 EA	80.80	0.00	0.00	0.00	16.16	96.96
12. Detach & Reset Ceiling diffusers/grills - circular - 8"-10" diameter	1.00 EA	22.92	0.00	0.00	0.00	4.58	27.50
13. Light fixture - Detach & reset	1.00 EA		0.00	62.15	0.00	12.44	74.59



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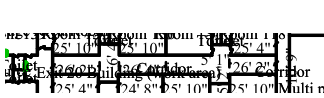
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 3315 SW 13th Ave, Fort Lauderdale, FL 33315
 Tel. 954-776-2000
 CBC# 1261730

CONTINUED - Exit 20 Building (work area)

DESCRIPTION	QTY	RESET	REMOVE	REPLACE	TAX	O&P	TOTAL
14. Detach & Reset Suspended ceiling tile - 2' x 4'	95.00 SF	0.74	0.00	0.00	0.00	14.06	84.36
15. Detach & Reset Suspended ceiling grid - 2' x 4'	95.00 SF	1.73	0.00	0.00	0.00	32.88	197.23
General labor							
16. Scaffolding Setup & Take down - per hour	2.00 HR		0.00	51.87	0.00	20.74	124.48
17. General Demolition - per hour	1.00 HR		62.82	0.00	0.00	12.56	75.38
Totals: Exit 20 Building (work area)					17.21	506.22	3,037.34

Corridor

Height: 8'

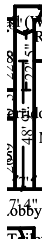


2,514.67 SF Walls	1,533.76 SF Ceiling
4,048.43 SF Walls & Ceiling	1,533.76 SF Floor
170.42 SY Flooring	314.33 LF Floor Perimeter
314.33 LF Ceil. Perimeter	

DESCRIPTION	QTY	RESET	REMOVE	REPLACE	TAX	O&P	TOTAL
18. Floor protection - heavy paper and tape	1,533.76 SF		0.42	0.00	7.52	130.34	782.04
Totals: Corridor					7.52	130.34	782.04

Corridor

Height: 8'



1,073.33 SF Walls	420.58 SF Ceiling
1,493.92 SF Walls & Ceiling	420.58 SF Floor
46.73 SY Flooring	134.17 LF Floor Perimeter
134.17 LF Ceil. Perimeter	

DESCRIPTION	QTY	RESET	REMOVE	REPLACE	TAX	O&P	TOTAL
19. Floor protection - heavy paper and tape	420.58 SF		0.42	0.00	2.06	35.74	214.44
Totals: Corridor					2.06	35.74	214.44

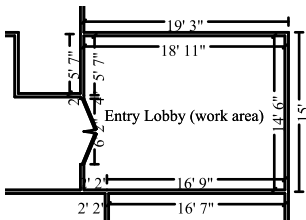


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 CBC# 1261730

CONTINUED - Service Hall (Work Area)

DESCRIPTION	QTY	RESET	REMOVE	REPLACE	TAX	O&P	TOTAL
36. General Demolition - per hour	1.00 HR		62.82	0.00	0.00	12.56	75.38
Totals: Service Hall (Work Area)					15.22	355.28	2,131.69



Entry Lobby (work area)

Height: 8'

491.50 SF Walls	274.29 SF Ceiling
765.79 SF Walls & Ceiling	274.29 SF Floor
30.48 SY Flooring	60.67 LF Floor Perimeter
66.83 LF Ceil. Perimeter	

DESCRIPTION	QTY	RESET	REMOVE	REPLACE	TAX	O&P	TOTAL
Floors							
37. Floor protection - heavy paper and tape	274.29 SF		0.42	0.00	1.34	23.30	139.84
Walls							
38. Containment Barrier/Airlock/Decon. Chamber	170.00 SF		0.00	1.23	1.90	42.20	253.20
39. Peel & seal zipper - heavy duty	2.00 EA		0.00	17.89	1.76	7.52	45.06
40. Tear out wet drywall, cleanup, bag for disposal	72.00 SF		1.12	0.00	1.06	16.34	98.04
41. Tear out and bag wet insulation	72.00 SF		0.81	0.00	0.40	11.74	70.46
42. R&R Furring strip - 1" x 2" - applied to concrete	72.00 SF		0.75	1.98	3.12	39.94	239.62
43. Reflective multi-layer foil insulation - R-7+	72.00 SF		0.00	0.90	2.92	13.54	81.26
44. 5/8" drywall - hung, taped, floated, ready for paint	72.00 SF		0.00	2.68	3.53	39.30	235.79
45. Texture drywall - smooth / skim coat	136.00 SF		0.00	1.46	1.14	39.94	239.64
Labor to feather outwards to blend finish.							
46. Tape joint for new to existing drywall - per LF	66.83 LF		0.00	8.92	1.59	119.54	717.25
Ceiling							
47. Detach & Reset Exit sign - wired in	1.00 EA	80.80	0.00	0.00	0.00	16.16	96.96
48. Detach & Reset Ceiling diffusers/grills - circular - 8"-10" diameter	1.00 EA	22.92	0.00	0.00	0.00	4.58	27.50

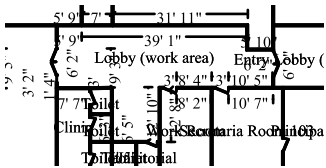


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CONTINUED - Entry Lobby (work area)

DESCRIPTION	QTY	RESET	REMOVE	REPLACE	TAX	O&P	TOTAL
49. Light fixture - Detach & reset	1.00 EA		0.00	62.15	0.00	12.44	74.59
50. Detach & Reset Suspended ceiling tile - 2' x 4'	137.15 SF	0.74	0.00	0.00	0.00	20.30	121.79
51. Detach & Reset Suspended ceiling grid - 2' x 4'	137.15 SF	1.73	0.00	0.00	0.00	47.46	284.73
General labor							
52. Scaffolding Setup & Take down - per hour	2.00 HR		0.00	51.87	0.00	20.74	124.48
53. General Demolition - per hour	1.00 HR		62.82	0.00	0.00	12.56	75.38
Totals: Entry Lobby (work area)					18.76	487.60	2,925.59



Lobby (work area)

Height: 8' 6"

1,179.57 SF Walls	846.07 SF Ceiling
2,025.64 SF Walls & Ceiling	846.07 SF Floor
94.01 SY Flooring	134.92 LF Floor Perimeter
156.75 LF Ceil. Perimeter	

Door	3' X 7'	Opens into WORK_ROOM
Door	3' X 7'	Opens into SECRETARIA_R
Door	6' 2" X 7'	Opens into ENTRY_LOBBY_
Window - Goes to Floor	1' 9" X 7'	Opens into Exterior
Door	6' 2" X 7'	Opens into Exterior
Window - Goes to Floor	1' 9" X 7'	Opens into Exterior

DESCRIPTION	QTY	RESET	REMOVE	REPLACE	TAX	O&P	TOTAL
Floors							
54. Floor protection - heavy paper and tape	846.07 SF		0.42	0.00	4.15	71.92	431.42
Walls							
55. Containment Barrier/Airlock/Decon. Chamber	150.00 SF		0.00	1.23	1.68	37.24	223.42
56. Peel & seal zipper - heavy duty	2.00 EA		0.00	17.89	1.76	7.52	45.06
57. Tear out wet drywall, cleanup, bag for disposal	64.00 SF		1.12	0.00	0.94	14.52	87.14
58. Tear out and bag wet insulation	64.00 SF		0.81	0.00	0.36	10.44	62.64
59. R&R Furring strip - 1" x 2" - applied to concrete	64.00 SF		0.75	1.98	2.78	35.50	213.00



SP Reconstruction, INC

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CBC# 1261730

CONTINUED - Lobby (work area)

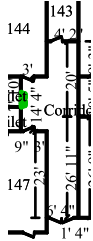
DESCRIPTION	QTY	RESET	REMOVE	REPLACE	TAX	O&P	TOTAL
60. Reflective multi-layer foil insulation - R-7+	64.00 SF		0.00	0.90	2.60	12.04	72.24
61. 5/8" drywall - hung, taped, floated, ready for paint	64.00 SF		0.00	2.68	3.14	34.92	209.58
62. Texture drywall - smooth / skim coat	128.00 SF		0.00	1.46	1.08	37.60	225.56
Labor to feather outwards to blend finish.							
63. Tape joint for new to existing drywall - per LF	156.75 LF		0.00	8.92	3.73	280.38	1,682.32
Ceiling							
64. Detach & Reset Exit sign - wired in	1.00 EA	80.80	0.00	0.00	0.00	16.16	96.96
65. Detach & Reset Ceiling diffusers/grills - circular - 8"-10" diameter	1.00 EA	22.92	0.00	0.00	0.00	4.58	27.50
66. Light fixture - Detach & reset	1.00 EA		0.00	62.15	0.00	12.44	74.59
67. Detach & Reset Suspended ceiling tile - 2' x 4'	75.00 SF	0.74	0.00	0.00	0.00	11.10	66.60
68. Detach & Reset Suspended ceiling grid - 2' x 4'	75.00 SF	1.73	0.00	0.00	0.00	25.96	155.71
General labor							
69. Scaffolding Setup & Take down - per hour	2.00 HR		0.00	51.87	0.00	20.74	124.48
70. General Demolition - per hour	1.00 HR		62.82	0.00	0.00	12.56	75.38
Totals: Lobby (work area)					22.22	645.62	3,873.60
Total: Building 1					82.99	2,160.80	12,964.70

Building 2



SP Reconstruction, INC

SP Reconstruction Services, Inc
 3315 SW 13th Ave, Fort Lauderdale, FL 33315
 Tel. 954-776-2000
 CBC# 1261730



Corridor(work area)

Height: 8' 6"

943.50 SF Walls	482.29 SF Ceiling
1,425.79 SF Walls & Ceiling	482.29 SF Floor
53.59 SY Flooring	108.67 LF Floor Perimeter
124.00 LF Ceil. Perimeter	

Door	3' X 7'	Opens into ROOM_147
Door	6' 4" X 7' 6"	Opens into Exterior
Door	3' X 7'	Opens into DEF_143
Door	3' X 7'	Opens into ROOM_144

DESCRIPTION	QTY	RESET	REMOVE	REPLACE	TAX	O&P	TOTAL
Floors							
71. Floor protection - heavy paper and tape	482.29 SF		0.42	0.00	2.36	41.00	245.92
Walls							
72. Containment Barrier/Airlock/Decon. Chamber	120.00 SF		0.00	1.23	1.34	29.78	178.72
73. Peel & seal zipper - heavy duty	2.00 EA		0.00	17.89	1.76	7.52	45.06
74. Tear out wet drywall, cleanup, bag for disposal	64.00 SF		1.12	0.00	0.94	14.52	87.14
75. Tear out and bag wet insulation	64.00 SF		0.81	0.00	0.36	10.44	62.64
76. R&R Furring strip - 1" x 2" - applied to concrete	64.00 SF		0.75	1.98	2.78	35.50	213.00
77. Reflective multi-layer foil insulation - R-7+	64.00 SF		0.00	0.90	2.60	12.04	72.24
78. 5/8" drywall - hung, taped, floated, ready for paint	64.00 SF		0.00	2.68	3.14	34.92	209.58
79. Texture drywall - smooth / skim coat	128.00 SF		0.00	1.46	1.08	37.60	225.56
Labor to feather outwards to blend finish.							
80. Tape joint for new to existing drywall - per LF	124.00 LF		0.00	8.92	2.95	221.82	1,330.85
Ceiling							
81. Detach & Reset Exit sign - wired in	1.00 EA	80.80	0.00	0.00	0.00	16.16	96.96
82. Detach & Reset Ceiling diffusers/grills - circular - 8"-10" diameter	1.00 EA	22.92	0.00	0.00	0.00	4.58	27.50
83. Light fixture - Detach & reset	1.00 EA		0.00	62.15	0.00	12.44	74.59
84. Detach & Reset Suspended ceiling tile - 2' x 4'	120.57 SF	0.74	0.00	0.00	0.00	17.84	107.06

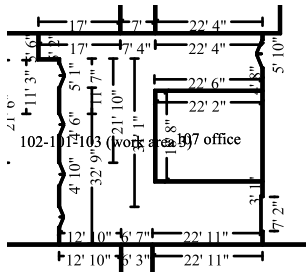


SP Reconstruction, INC

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 3315 SW 13th Ave, Fort Lauderdale, FL 33315
 Tel. 954-776-2000
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CONTINUED - Corridor (work area 2)

DESCRIPTION	QTY	RESET	REMOVE	REPLACE	TAX	O&P	TOTAL
98. Detach & Reset Exit sign - wired in	1.00 EA	80.80	0.00	0.00	0.00	16.16	96.96
99. Detach & Reset Ceiling diffusers/grills - circular - 8"-10" diameter	1.00 EA	22.92	0.00	0.00	0.00	4.58	27.50
100. Light fixture - Detach & reset	1.00 EA		0.00	62.15	0.00	12.44	74.59
101. Detach & Reset Suspended ceiling tile - 2' x 4'	113.02 SF	0.74	0.00	0.00	0.00	16.72	100.35
102. Detach & Reset Suspended ceiling grid - 2' x 4'	113.02 SF	1.73	0.00	0.00	0.00	39.10	234.62
General labor							
103. Scaffolding Setup & Take down - per hour	2.00 HR		0.00	51.87	0.00	20.74	124.48
104. General Demolition - per hour	1.00 HR		62.82	0.00	0.00	12.56	75.38
Totals: Corridor (work area 2)					20.54	609.20	3,655.33



102-101-103 (work area 3)

Height: 8'

1,810.67 SF Walls	1,449.99 SF Ceiling
3,260.66 SF Walls & Ceiling	1,449.99 SF Floor
161.11 SY Flooring	226.33 LF Floor Perimeter
226.33 LF Ceil. Perimeter	

DESCRIPTION	QTY	RESET	REMOVE	REPLACE	TAX	O&P	TOTAL
Floors							
105. Floor protection - heavy paper and tape	1,449.99 SF		0.42	0.00	7.11	123.22	739.33
Walls							
106. Containment Barrier/Airlock/Decon. Chamber	240.00 SF		0.00	1.23	2.69	59.58	357.47
107. Peel & seal zipper - heavy duty	2.00 EA		0.00	17.89	1.76	7.52	45.06
108. Tear out wet drywall, cleanup, bag for disposal	128.00 SF		1.12	0.00	1.88	29.06	174.30
109. Tear out and bag wet insulation	128.00 SF		0.81	0.00	0.72	20.88	125.28
110. R&R Furring strip - 1" x 2" - applied to concrete	128.00 SF		0.75	1.98	5.56	71.00	426.00
111. Reflective multi-layer foil insulation - R-7+	128.00 SF		0.00	0.90	5.20	24.08	144.48



SP Reconstruction, INC

SP Reconstruction Services, Inc
 3315 SW 13th Ave, Fort Lauderdale, FL 33315
 Tel. 954-776-2000
 CBC# 1261730

CONTINUED - Service Hall (work area 4)

DESCRIPTION	QTY	RESET	REMOVE	REPLACE	TAX	O&P	TOTAL
125. Tear out wet drywall, cleanup, bag for disposal	64.00 SF		1.12	0.00	0.94	14.52	87.14
126. Tear out and bag wet insulation	64.00 SF		0.81	0.00	0.36	10.44	62.64
127. R&R Furring strip - 1" x 2" - applied to concrete	64.00 SF		0.75	1.98	2.78	35.50	213.00
128. Reflective multi-layer foil insulation - R-7+	64.00 SF		0.00	0.90	2.60	12.04	72.24
129. 5/8" drywall - hung, taped, floated, ready for paint	64.00 SF		0.00	2.68	3.14	34.92	209.58
130. Texture drywall - smooth / skim coat	128.00 SF		0.00	1.46	1.08	37.60	225.56
Labor to feather outwards to blend finish.							
131. Tape joint for new to existing drywall - per LF	34.50 LF		0.00	8.92	0.82	61.70	370.26
Ceiling							
132. Detach & Reset Exit sign - wired in	1.00 EA	80.80	0.00	0.00	0.00	16.16	96.96
133. Detach & Reset Ceiling diffusers/grills - circular - 8"-10" diameter	1.00 EA	22.92	0.00	0.00	0.00	4.58	27.50
134. Light fixture - Detach & reset	1.00 EA		0.00	62.15	0.00	12.44	74.59
135. Detach & Reset Suspended ceiling tile - 2' x 4'	65.92 SF	0.74	0.00	0.00	0.00	9.76	58.54
136. Detach & Reset Suspended ceiling grid - 2' x 4'	65.92 SF	1.73	0.00	0.00	0.00	22.80	136.84
General labor							
137. Scaffolding Setup & Take down - per hour	2.00 HR		0.00	51.87	0.00	20.74	124.48
138. General Demolition - per hour	1.00 HR		62.82	0.00	0.00	12.56	75.38
Totals: Service Hall (work area 4)					14.70	338.74	2,032.54

Corridor 120 (work area 5)

Height: 8'



2,432.72 SF Walls	1,626.97 SF Ceiling
4,059.69 SF Walls & Ceiling	1,626.97 SF Floor
180.77 SY Flooring	303.71 LF Floor Perimeter
306.71 LF Ceil. Perimeter	

Missing Wall

10' 1 3/16" X 8'

Opens into CORRIDOR3

Door

3' X 7'

Opens into ROOM_138



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 Tel. 954-776-2000
 CBC# 1261730

CONTINUED - Corridor 120 (work area 5)

DESCRIPTION	QTY	RESET	REMOVE	REPLACE	TAX	O&P	TOTAL
Floors							
139. Floor protection - heavy paper and tape	1,626.97 SF		0.42	0.00	7.97	138.26	829.56
Walls							
140. Containment Barrier/Airlock/Decon. Chamber	120.00 SF		0.00	1.23	1.34	29.78	178.72
141. Peel & seal zipper - heavy duty	2.00 EA		0.00	17.89	1.76	7.52	45.06
142. Tear out wet drywall, cleanup, bag for disposal	64.00 SF		1.12	0.00	0.94	14.52	87.14
143. Tear out and bag wet insulation	64.00 SF		0.81	0.00	0.36	10.44	62.64
144. R&R Furring strip - 1" x 2" - applied to concrete	64.00 SF		0.75	1.98	2.78	35.50	213.00
145. Reflective multi-layer foil insulation - R-7+	64.00 SF		0.00	0.90	2.60	12.04	72.24
146. 5/8" drywall - hung, taped, floated, ready for paint	64.00 SF		0.00	2.68	3.14	34.92	209.58
147. Texture drywall - smooth / skim coat	128.00 SF		0.00	1.46	1.08	37.60	225.56
Labor to feather outwards to blend finish.							
148. Tape joint for new to existing drywall - per LF	306.71 LF		0.00	8.92	7.30	548.64	3,291.79
Ceiling							
149. Detach & Reset Exit sign - wired in	1.00 EA	80.80	0.00	0.00	0.00	16.16	96.96
150. Detach & Reset Ceiling diffusers/grills - circular - 8"-10" diameter	1.00 EA	22.92	0.00	0.00	0.00	4.58	27.50
151. Light fixture - Detach & reset	1.00 EA		0.00	62.15	0.00	12.44	74.59
152. Detach & Reset Suspended ceiling tile - 2' x 4'	80.00 SF	0.74	0.00	0.00	0.00	11.84	71.04
153. Detach & Reset Suspended ceiling grid - 2' x 4'	80.00 SF	1.73	0.00	0.00	0.00	27.68	166.08
General labor							
154. Scaffolding Setup & Take down - per hour	2.00 HR		0.00	51.87	0.00	20.74	124.48
155. General Demolition - per hour	1.00 HR		62.82	0.00	0.00	12.56	75.38
Totals: Corridor 120 (work area 5)					29.27	975.22	5,851.32

General Category



SP Reconstruction, INC

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CONTINUED - General Category

DESCRIPTION	QTY	RESET	REMOVE	REPLACE	TAX	O&P	TOTAL
156. Haul debris - per pickup truck load - including dump fees	3.00 EA		176.19	0.00	0.00	105.72	634.29
157. Cleaning Technician - per hour	48.00 HR		0.00	52.44	211.44	503.42	3,231.98
(24) three techs for progressive cleaning, similar time line for post construction cleaning.							
158. Equipment setup, take down, and monitoring (hourly charge)	12.00 HR		0.00	61.22	0.00	146.92	881.56
159. Commercial Supervision / Project Management - per hour	24.00 HR		0.00	82.40	0.00	395.52	2,373.12
Totals: General Category					211.44	1,151.58	7,120.95
Total: Building 2					333.86	5,030.30	30,393.19
Line Item Totals: 2023-08-25-0714-11					416.85	7,191.10	43,357.89

Grand Total Areas:

62,714.71 SF Walls	40,918.90 SF Ceiling	103,633.60 SF Walls and Ceiling
40,918.90 SF Floor	4,546.54 SY Flooring	7,761.96 LF Floor Perimeter
0.00 SF Long Wall	0.00 SF Short Wall	7,880.63 LF Ceil. Perimeter
40,918.90 Floor Area	42,525.13 Total Area	62,714.71 Interior Wall Area
15,115.08 Exterior Wall Area	1,696.04 Exterior Perimeter of Walls	
0.00 Surface Area	0.00 Number of Squares	0.00 Total Perimeter Length
0.00 Total Ridge Length	0.00 Total Hip Length	



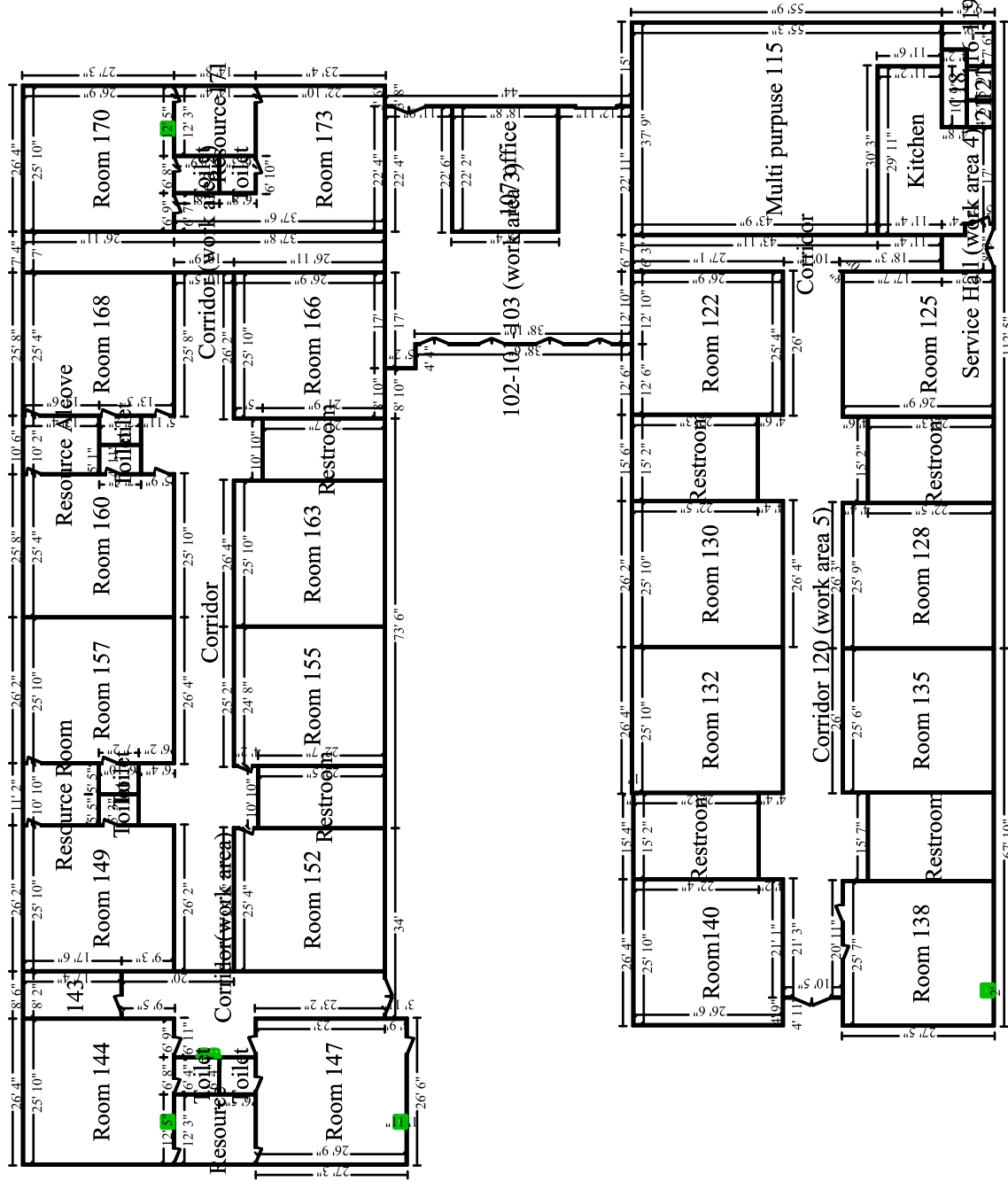
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Summary

Line Item Total	35,749.94
Material Sales Tax	205.41
Subtotal	35,955.35
Overhead	3,595.55
Profit	3,595.55
Total Cleaning Tax	211.44
Replacement Cost Value	\$43,357.89
Net Claim	\$43,357.89

Hunter Smith
Reconstruction Manager



Out of Field Report

Charter School Name **Four Corners Charter School** District Board Meeting Date

**Board meeting:
Aug. 9, 2022**

Teacher	Out-of-Field Assignment	Current Certification(s)	Out of Field Assignment Date
Ausua, Carol	ESOL, Reading	Elementary Education (k-6)	8/10//2017
Alverio, Shaniya	ESOL, Reading	Permanent Substitute	8/1/2022
Ayala Sanchez, Alondra	ESOL, Reading	Permanent Substitute	9/6/2022
Bell, Cody	ESOL, Reading	Permanent Substitute	7/27/2023
Blackmon, Janet D	Reading	ESOL Teacher/ Elementary Educ.	7/27/2023
Blackmon, Keith	ESOL, Reading	ESE Teacher/ Elementary Educ./-PreKinder	7/27/2023
Brown, Terria	ESOL, Reading	Permanent Substitute	3/9/2020
Bucia, Brianna K.	ESOL, Reading	2nd Grade Teacher	7/26/2021
Byrd-Broadway, Christal	ESOL, Reading	Permanent Substitute	7/27/2023
Campbell, Navalee	ESOL, Reading, Elem. Educ. K-6	Exchange Teacher PK- 12	7/27/2023
Carney, Carlecia	ESOL	4th Grade Teacher	7/26/2021
Colon, Sarahi	ESOL, Reading	3rd Grade Teacher	7/26/2021
Cordova, Jorge	Reading	PE Teacher	
Crawford, Melissa	ESOL, Reading	2nd Grade Teacher	7/26/2021
Detres, Cynthia	ESOL, Reading, Elem. Education K-6	Pre-K Education	8/10/2017
Edwards,Stephanie	ESOL, Reading	Elem. Educ. K-6	7/27/2023
Faughn, Kristin	ESOL, Reading	Elementary Science Teacher	8/1/2022
Flood, Brenda	ESOL, Reading	Permanent Substitute	7/27/2023
Grant, Erin	ESOL, Reading	Permanent Substitute	7/27/2023
Haigh, Alissa	ESOL, Reading, Elem. Educ. K-6	Elem. Instruct. AID	8/22/2022
Lee, Cary	Esol, Reading	5th Grade Teacher	
Luna, Martha	Reading	Elementary Education (Grades K-6)	4/4/2016
Mastrola, Courtney	ESOL, Reading	Permanent Substitute	7/27/2023
McCombs, Kaitlyn	ESOL, Reading	Permanent Substitute	7/20/2019
Morales, Yesenia	ESOL, Reading	1s Grade Teacher	8/1/2022
Nazario, Zena	ESOL	Permanent Substitute	8/1/2022
Nickless, Annabelle	ESOL, Reading	Permanent Substitute	8/10/2017
Nigaglioni, Gladys	ESOL, Reading	Permanent Substitute	7/27/2023
Oaks, Cheryl M.	ESOL,	PE	8/9/2021
Panama, Lesley	ESOL, Elementary ED, Reading	Permanent Substitute	8/02/2021
Patalan, Jessica	ESOL, Reading	Permanent Substitute	7/27/2023
Pence, Jacob	ESOL, Reading	Elementary Music Teacher	8/10/2020
Perez, Rose	ESOL, Reading	Permanent Substitute	7/27/2023
Phillips, Alisha	ESOL, Reading	Elementary Education K-6	7/30/2018
Prichett, Callahan	ESOL, Reading, Elem. Educ. K-6	Social Sciences 6-12	7/27/2023
Quevedo, Marisol	ESOL, Reading	Permanent Substitute	7/27/2022
Ramos, Idalis	ESOL, Reading	Elem. Foreign Language Teacher	7/27/2023
Ramos, Lilianette	Reading	Permanent Substitute	8/10/2022
Robles, Kimberly	ESOL, Reading	ESE Teacher	7/27/2023
Rodriguez, Evy	Reading	1st Grade Teacher	8/1/2022
Rodriguez, Melinda	ESOL, Reading	2nd Grade Teacher	7/26/2021

Ross, Desiree	ESOL	Daily Substitute	
Schafer, Kenneth	ESOL, Reading	Permanent Substitute	8/5/2022
Spencer, Ronald	ESOL, Elementary ED, Reading	Elem. Educ. K-6	7/26/2021
Thorell Rachelle-Ann	ESOL, Reading, Elem. Educ. K-6	Permanent Substitute	8/02/2021
Vessey, Anna	ESOL, Reading Elem. Educ. K-6	Daily Substitute	
Witt, Colleen K	ESOL, Reading, Elem. Educ. K-6	School Social Work/ Social Science	7/27/2023

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Four Corners Charter School

9100 TEACHER LN, Davenport, FL 33897

<https://www.fourcornerscharter.org>

SIP Authority

Section 1001.42(18), Florida Statutes (F.S.), requires district school boards to annually approve and require implementation of a new, amended, or continuation SIP for each school in the district which has a school grade of D or F; has a significant gap in achievement on statewide, standardized assessments administered pursuant to s. 1008.22 by one or more student subgroups, as defined in the federal Elementary and Secondary Education Act (ESEA), 20 U.S.C. s. 6311(b)(2)(C)(v)(II); has not significantly increased the percentage of students passing statewide, standardized assessments; has not significantly increased the percentage of students demonstrating Learning Gains, as defined in s. 1008.34, and as calculated under s. 1008.34(3)(b), who passed statewide, standardized assessments; has been identified as requiring instructional supports under the Reading Achievement Initiative for Scholastic Excellence (RAISE) program established in s. 1008.365; or has significantly lower graduation rates for a subgroup when compared to the state's graduation rate. Rule 6A-1.098813, Florida Administrative Code (F.A.C.), requires district school boards to approve a SIP for each Department of Juvenile Justice (DJJ) school in the district rated as Unsatisfactory.

Below are the criteria for identification of traditional public and public charter schools pursuant to the Every Student Succeeds Act (ESSA) State plan:

Additional Target Support and Improvement (ATSI)

A school not identified for CSI or TSI, but has one or more subgroups with a Federal Index below 41%.

Targeted Support and Improvement (TSI)

A school not identified as CSI that has at least one consistently underperforming subgroup with a Federal Index below 32% for three consecutive years.

Comprehensive Support and Improvement (CSI)

A school can be identified as CSI in any of the following four ways:

1. Have an overall Federal Index below 41%;
2. Have a graduation rate at or below 67%;
3. Have a school grade of D or F; or
4. Have a Federal Index below 41% in the same subgroup(s) for 6 consecutive years.

ESEA sections 1111(d) requires that each school identified for ATSI, TSI or CSI develop a support and improvement plan created in partnership with stakeholders (including principals and other school leaders, teachers and parent), is informed by all indicators in the State's accountability system, includes evidence-based interventions, is based on a school-level needs assessment, and identifies resource inequities to be addressed through implementation of the plan. The support and improvement plans for schools identified as TSI, ATSI and non-Title I CSI must be approved and monitored by the school district. The support and improvement plans for schools identified as Title I, CSI must be approved by the school district and

Department. The Department must monitor and periodically review implementation of each CSI plan after approval.

The Department's SIP template in the Florida Continuous Improvement Management System (CIMS), <https://www.floridacims.org>, meets all state and rule requirements for traditional public schools and incorporates all ESSA components for a support and improvement plan required for traditional public and public charter schools identified as CSI, TSI and ATSI, and eligible schools applying for Unified School Improvement Grant (UniSIG) funds.

Districts may allow schools that do not fit the aforementioned conditions to develop a SIP using the template in CIMS.

The responses to the corresponding sections in the Department's SIP template may address the requirements for: 1) Title I schools operating a schoolwide program (SWD), pursuant to ESSA, as amended, Section 1114(b); and 2) charter schools that receive a school grade of D or F or three consecutive grades below C, pursuant to Rule 6A-1.099827, F.A.C. The chart below lists the applicable requirements.

SIP Sections	Title I Schoolwide Program	Charter Schools
I-A: School Mission/Vision		6A-1.099827(4)(a)(1)
I-B-C: School Leadership, Stakeholder Involvement & SIP Monitoring	ESSA 1114(b)(2-3)	
I-E: Early Warning System	ESSA 1114(b)(7)(A)(iii)(III)	6A-1.099827(4)(a)(2)
II-A-C: Data Review		6A-1.099827(4)(a)(2)
II-F: Progress Monitoring	ESSA 1114(b)(3)	
III-A: Data Analysis/Reflection	ESSA 1114(b)(6)	6A-1.099827(4)(a)(4)
III-B: Area(s) of Focus	ESSA 1114(b)(7)(A)(i-iii)	
III-C: Other SI Priorities		6A-1.099827(4)(a)(5-9)
VI: Title I Requirements	ESSA 1114(b)(2, 4-5), (7)(A)(iii)(I-V)-(B) ESSA 1116(b-g)	

Note: Charter schools that are also Title I must comply with the requirements in both columns.

Purpose and Outline of the SIP

The SIP is intended to be the primary artifact used by every school with stakeholders to review data, set goals, create an action plan and monitor progress. The Department encourages schools to use the SIP as a “living document” by continually updating, refining and using the plan to guide their work throughout the year. This printed version represents the SIP as of the "Date Modified" listed in the footer.

I. School Information

School Mission and Vision

Provide the school's mission statement.

Four Corners Charter School will provide students with the necessary tools and skills needed to develop superior levels of achievement. We will strive for academic, social and physical excellence by providing a quality and challenging curriculum. We will promote positive moral and social values, foster an atmosphere of self-discipline in a safe learning environment, and maximize individual productivity to meet the needs of a changing global society. Four Corners Charter School students will be able to maximize their potential for successfully actualizing their goals with confidence and intrinsic motivation, thereby enabling each student to become a lifelong learner and strong functional contributor to their local community as well as their global community.

Provide the school's vision statement.

To have an innovative hands-on environment where all children can learn, want to learn, and experience success.

School Leadership Team, Stakeholder Involvement and SIP Monitoring

School Leadership Team

For each member of the school leadership team, select the employee name and email address from the dropdown. Identify the position title and job duties/responsibilities as it relates to SIP implementation for each member of the school leadership team.:

Name	Position Title	Job Duties and Responsibilities
Thompson, Denise	Head of Schools	Baseline Data: NWEA & FAST/STAR benchmark data used for reading, math and Science. A Functional Behavior assessment conducted through observations, Data, which includes frequency, duration and on-task behavior is collected if there is a behavior concern. Progress monitoring: Academic- PMRN, Individual Tracking Sheets, Progress Learning and specific content area testing. Behavior - Behavior Intervention Plan is used to monitor and track undesired behaviors. Midyear: Academic Assessments and behavior assessments are reviewed and monitored. EoY Academic & behavioral data is collected and reviewed for future year planning.

Stakeholder Involvement and SIP Development

Describe the process for involving stakeholders (including the school leadership team, teachers and school staff, parents, students (mandatory for secondary schools) and families, and business or community leaders) and how their input was used in the SIP development process. (ESSA 1114(b)(2))

Note: If a School Advisory Council is used to fulfill these requirements, it must include all required stakeholders.

Utilizing the Spring Staff, Parent and Student Survey results, the leadership team analyzed the data in order to develop a comprehensive plan for the current school year. The results of the were presented

during our pre-planning portion of the school year to teachers and staff. It was followed up by information being shared during ur monthly PTC meetings and the principal's weekly Facebook Live sessions.

SIP Monitoring

Describe how the SIP will be regularly monitored for effective implementation and impact on increasing the achievement of students in meeting the State’s academic standards, particularly for those students with the greatest achievement gap. Describe how the school will revise the plan, as necessary, to ensure continuous improvement. (ESSA 1114(b)(3))

The Head of Schools and the building principal will review the SIP during the Winter and Spring, aligning the timeframe with the benchmark assessments. A that time, Fall survey data and Winter assessment scores will be analyzed to determine the effectiveness of the SIP. Adjustments will be made as necessary.

Demographic Data	
2023-24 Status (per MSID File)	Active
School Type and Grades Served (per MSID File)	Elementary School KG-5
Primary Service Type (per MSID File)	K-12 General Education
2022-23 Title I School Status	Yes
2022-23 Minority Rate	61%
2022-23 Economically Disadvantaged (FRL) Rate	76%
Charter School	Yes
RAISE School	No
2021-22 ESSA Identification	ATSI
Eligible for Unified School Improvement Grant (UniSIG)	No
2021-22 ESSA Subgroups Represented (subgroups with 10 or more students) (subgroups below the federal threshold are identified with an asterisk)	
School Grades History	2021-22: B 2019-20: B 2018-19: B 2017-18: C
School Improvement Rating History	
DJJ Accountability Rating History	

Early Warning Systems

Using 2022-23 data, complete the table below with the number of students by current grade level that exhibit each early warning indicator listed:

Indicator	Grade Level									Total
	K	1	2	3	4	5	6	7	8	
Absent 10% or more days	38	50	40	49	45	37	0	0	0	259
One or more suspensions	0	0	0	0	0	0	0	0	0	
Course failure in English Language Arts (ELA)	0	0	0	0	0	0	0	0	0	
Course failure in Math	0	0	0	0	0	0	0	0	0	
Level 1 on statewide ELA assessment	0	0	0	47	33	29	0	0	0	109
Level 1 on statewide Math assessment	0	0	0	31	35	24	0	0	0	90
Number of students with a substantial reading deficiency as defined by Rule 6A-6.0531, F.A.C.	33	47	31	47	33	29	0	0	0	220

Using the table above, complete the table below with the number of students by current grade level that have two or more early warning indicators:

Indicator	Grade Level									Total
	K	1	2	3	4	5	6	7	8	
Students with two or more indicators	0	0	0	0	0	0	0	0	0	

Using the table above, complete the table below with the number of students identified retained:

Indicator	Grade Level									Total
	K	1	2	3	4	5	6	7	8	
Retained Students: Current Year	0	0	0	0	0	0	0	0	0	
Students retained two or more times	0	0	0	0	0	0	0	0	0	

Prior Year (2022-23) As Initially Reported (pre-populated)

The number of students by grade level that exhibited each early warning indicator:

Indicator	Grade Level									Total
	K	1	2	3	4	5	6	7	8	
Absent 10% or more days	0	0	0	0	0	0	0	0	0	
One or more suspensions	0	0	0	0	0	0	0	0	0	
Course failure in ELA	0	0	0	0	0	0	0	0	0	
Course failure in Math	0	0	0	0	0	0	0	0	0	
Level 1 on statewide ELA assessment	0	0	0	47	33	39	0	0	0	119
Level 1 on statewide Math assessment	0	0	0	44	26	45	0	0	0	115
Number of students with a substantial reading deficiency as defined by Rule 6A-6.0531, F.A.C.	0	0	0	0	0	0	0	0	0	

The number of students by current grade level that had two or more early warning indicators:

Indicator	Grade Level									Total
	K	1	2	3	4	5	6	7	8	
Students with two or more indicators	0	0	0	0	0	0	0	0	0	

The number of students identified retained:

Indicator	Grade Level									Total
	K	1	2	3	4	5	6	7	8	
Retained Students: Current Year	0	0	0	0	0	0	0	0	0	0
Students retained two or more times	0	0	0	0	0	0	0	0	0	0

Prior Year (2022-23) Updated (pre-populated)

Section 3 includes data tables that are pre-populated based off information submitted in prior year's SIP.

The number of students by grade level that exhibited each early warning indicator:

Indicator	Grade Level									Total
	K	1	2	3	4	5	6	7	8	
Absent 10% or more days	0	0	0	0	0	0	0	0	0	0
One or more suspensions	0	0	0	0	0	0	0	0	0	0
Course failure in ELA	0	0	0	0	0	0	0	0	0	0
Course failure in Math	0	0	0	0	0	0	0	0	0	0
Level 1 on statewide ELA assessment	0	0	0	47	33	39	0	0	0	119
Level 1 on statewide Math assessment	0	0	0	44	26	45	0	0	0	115
Number of students with a substantial reading deficiency as defined by Rule 6A-6.0531, F.A.C.	0	0	0	0	0	0	0	0	0	0

The number of students by current grade level that had two or more early warning indicators:

Indicator	Grade Level									Total
	K	1	2	3	4	5	6	7	8	
Students with two or more indicators	0	0	0	0	0	0	0	0	0	0

The number of students identified retained:

Indicator	Grade Level									Total
	K	1	2	3	4	5	6	7	8	
Retained Students: Current Year	0	0	0	0	0	0	0	0	0	0
Students retained two or more times	0	0	0	0	0	0	0	0	0	0

II. Needs Assessment/Data Review

ESSA School, District and State Comparison (pre-populated)

Please note that the district and state averages shown here represent the averages for similar school types (elementary, middle, high school or combination schools). Each "blank" cell indicates the school had less than 10 eligible students with data for a particular component and was not calculated for the school.

District and State data will be uploaded when available.

Accountability Component	2022			2021			2019		
	School	District	State	School	District	State	School	District	State
ELA Achievement*	52			55			57		
ELA Learning Gains	61			69			62		
ELA Lowest 25th Percentile	53			67			56		
Math Achievement*	59			54			59		
Math Learning Gains	68			58			63		
Math Lowest 25th Percentile	63			48			54		
Science Achievement*	52			54			52		
Social Studies Achievement*									
Middle School Acceleration									
Graduation Rate									
College and Career Acceleration									
ELP Progress	59			52			50		

* In cases where a school does not test 95% of students in a subject, the achievement component will be different in the Federal Percent of Points Index (FPPI) than in school grades calculation.

See [Florida School Grades, School Improvement Ratings and DJJ Accountability Ratings](#).

ESSA School-Level Data Review (pre-populated)

2021-22 ESSA Federal Index	
ESSA Category (CSI, TSI or ATSI)	ATSI
OVERALL Federal Index – All Students	58
OVERALL Federal Index Below 41% - All Students	No
Total Number of Subgroups Missing the Target	1
Total Points Earned for the Federal Index	467
Total Components for the Federal Index	8
Percent Tested	100
Graduation Rate	

ESSA Subgroup Data Review (pre-populated)

2021-22 ESSA SUBGROUP DATA SUMMARY				
ESSA Subgroup	Federal Percent of Points Index	Subgroup Below 41%	Number of Consecutive years the Subgroup is Below 41%	Number of Consecutive Years the Subgroup is Below 32%
SWD	34	Yes	3	
ELL	56			
AMI				
ASN				
BLK	50			
HSP	59			
MUL	67			
PAC				
WHT	61			
FRL	58			

Accountability Components by Subgroup

Each “blank” cell indicates the school had less than 10 eligible students with data for a particular component and was not calculated for the school. (pre-populated)

2021-22 ACCOUNTABILITY COMPONENTS BY SUBGROUPS												
Subgroups	ELA Ach.	ELA LG	ELA LG L25%	Math Ach.	Math LG	Math LG L25%	Sci Ach.	SS Ach.	MS Accel.	Grad Rate 2020-21	C & C Accel 2020-21	ELP Progress
All Students	52	61	53	59	68	63	52					59
SWD	23	37	43	19	47	50	9					45
ELL	44	52	54	55	71	68	47					59
AMI												
ASN												
BLK	45	67	43	51	59	43	43					
HSP	49	59	56	56	68	70	51					61
MUL	60			73								
PAC												
WHT	59	64	53	65	68	63	57					
FRL	52	62	55	57	67	62	48					59

2020-21 ACCOUNTABILITY COMPONENTS BY SUBGROUPS												
Subgroups	ELA Ach.	ELA LG	ELA LG L25%	Math Ach.	Math LG	Math LG L25%	Sci Ach.	SS Ach.	MS Accel.	Grad Rate 2019-20	C & C Accel 2019-20	ELP Progress
All Students	55	69	67	54	58	48	54					52
SWD	10			15								50
ELL	44	71	72	47	65	75	49					52
AMI												
ASN												
BLK	56	63		45	47		23					
HSP	50	70	63	50	56	46	53					52
MUL												
PAC												
WHT	61	70		64	64		68					
FRL	54	67	55	52	54	38	46					47

2018-19 ACCOUNTABILITY COMPONENTS BY SUBGROUPS												
Subgroups	ELA Ach.	ELA LG	ELA LG L25%	Math Ach.	Math LG	Math LG L25%	Sci Ach.	SS Ach.	MS Accel.	Grad Rate 2017-18	C & C Accel 2017-18	ELP Progress
All Students	57	62	56	59	63	54	52					50
SWD	9	28	31	22	50	29	23					
ELL	38	57	58	47	64	65	32					50
AMI												
ASN												
BLK	46	54	55	46	55	43	57					
HSP	49	57	54	52	60	56	34					50
MUL	67			50								
PAC												
WHT	76	78	75	77	77	80	76					
FRL	51	60	63	57	61	52	52					45

Grade Level Data Review– State Assessments (pre-populated)

The data are raw data and include ALL students who tested at the school. This is not school grade data. The percentages shown here represent ALL students who received a score of 3 or higher on the statewide assessments.

An asterisk (*) in any cell indicates the data has been suppressed due to fewer than 10 students tested, or all tested students scoring the same.

School, District and State data will be uploaded when available.

III. Planning for Improvement

Data Analysis/Reflection

Answer the following reflection prompts after examining any/all relevant school data sources.

Which data component showed the lowest performance? Explain the contributing factor(s) to last year's low performance and discuss any trends.

SWD had the most significant decrease in their performance. The large influx of new students to FCCS was the largest contributing factor.

Which data component showed the greatest decline from the prior year? Explain the factor(s) that contributed to this decline.

SWD, the high number of new students with IEP's that joined us caused this decline as we were forced to work to close larger than expected academic gaps.

Which data component had the greatest gap when compared to the state average? Explain the factor(s) that contributed to this gap and any trends.

SWD, ELA, showed the greatest gap.

Which data component showed the most improvement? What new actions did your school take in this area?

ML students, ELA, showed the greatest improvement. In order to support his type of growth, we added and additional 2 staff members to our ESOL department and shared the course load with all members of the team.

Reflecting on the EWS data from Part I, identify one or two potential areas of concern.

An area of concern will be in the writing component for the upcoming assessment year.

Rank your highest priorities (maximum of 5) for school improvement in the upcoming school year.

- 1) Growth
- 2) Turnover
- 3) Highly qualified teachers
- 4) Increased ML population
- 5) Increased ESE population

Area of Focus

(Identified key Area of Focus that addresses the school's highest priority based on any/all relevant data sources)

#1. Positive Culture and Environment specifically relating to Teacher Retention and Recruitment

Area of Focus Description and Rationale:

Include a rationale that explains how it was identified as a crucial need from the data reviewed. One Area of Focus must be positive culture and environment. If identified for ATSI or TSI, each identified low-performing subgroup must be addressed.

In order to retain teachers, we have created a Wellness Initiative and a Wellness Club focused on the physical, mental and individual health of our teachers.

Measurable Outcome:

State the specific measurable outcome the school plans to achieve. This should be a data based, objective outcome.

Teacher retention will be 85% based on Intent to Return form completion.

Monitoring:

Describe how this Area of Focus will be monitored for the desired outcome.

During each month, a variety of wellness activities will be implemented for the teachers. Their participation will serve as a check in for wellness.

Person responsible for monitoring outcome:

Denise Thompson (dthompson@fourcornerscharter.org)

Evidence-based Intervention:

Describe the evidence-based intervention being implemented for this Area of Focus (Schools identified for ATSI, TSI or CSI must include one or more evidence-based interventions.)

Implementation of the "Win with Wellness" program created by our insurance company.

Rationale for Evidence-based Intervention:

Explain the rationale for selecting this specific strategy.

Most teachers are faced with a series of task, compounded by daily tasks, and experience burn-out during the mid-year months. Utilizing the information from our staff surveys, the need for a wellness program became evident.

Tier of Evidence-based Intervention

(Schools that use UniSIG funds for an evidence-based intervention must meet the top three levels of evidence as defined by ESSA section 8101(21)(A).)

Tier 2 - Moderate Evidence

Will this evidence-based intervention be funded with UniSIG?

No

Action Steps to Implement

List the action steps that will be taken as part of this strategy to address the Area of Focus. Identify the person responsible for monitoring each step.

Identify a Wellness Coordinator, provide framework and activities for the program.

Person Responsible: Denise Thompson (dthompson@fourcornerscharter.org)

By When: May 31, 2024

#2. Instructional Practice specifically relating to Science**Area of Focus Description and Rationale:**

Include a rationale that explains how it was identified as a crucial need from the data reviewed. One Area of Focus must be positive culture and environment. If identified for ATSI or TSI, each identified low-performing subgroup must be addressed.

Science continues to be an area of opportunity for our students. The overall proficiency for the 22-23 school year was reported at 51%.

Measurable Outcome:

State the specific measurable outcome the school plans to achieve. This should be a data based, objective outcome.

Overall science proficiency will increase from 51% to 58% based on the spring administration of the FAST Progress Monitoring Assessment.

Monitoring:

Describe how this Area of Focus will be monitored for the desired outcome.

Monitoring of student progress will occur during PLC's, monthly data chats, and the rests from unit assessments.

Person responsible for monitoring outcome:

Denise Thompson (dthompson@fourcornerscharter.org)

Evidence-based Intervention:

Describe the evidence-based intervention being implemented for this Area of Focus (Schools identified for ATSI, TSI or CSI must include one or more evidence-based interventions.)

Through the implementation of ADI in our 5th grade science classes and in or STEM class, all 5th grade students will receive an additional 45 minutes of science instruction on a bi-weekly basis.

Rationale for Evidence-based Intervention:

Explain the rationale for selecting this specific strategy.

In an analysis and meta-analysis of research on STEM Education by Bekir Yildirim (2016), a positive impact on science and STEM education occurs when students are exposed to theme-based units that allow for problem solving and creativity.

Tier of Evidence-based Intervention

(Schools that use UniSIG funds for an evidence-based intervention must meet the top three levels of evidence as defined by ESSA section 8101(21)(A).)

Tier 1 - Strong Evidence

Will this evidence-based intervention be funded with UniSIG?

No

Action Steps to Implement

List the action steps that will be taken as part of this strategy to address the Area of Focus. Identify the person responsible for monitoring each step.

Implement ADI in STEM for 3rd through 5th grades.

Person Responsible: Denise Thompson (dthompson@fourcornerscharter.org)

By When: Ongoing

#3. ESSA Subgroup specifically relating to Black/African-American**Area of Focus Description and Rationale:**

Include a rationale that explains how it was identified as a crucial need from the data reviewed. One Area of Focus must be positive culture and environment. If identified for ATSI or TSI, each identified low-performing subgroup must be addressed.

Based on the 22-23 school year data, Students with Disabilities (SWD) performed at a level of less than 15% proficient based on the Spring administration of the FAST assessment. In order to increase the proficiency of this group, SWD will be receiving more structured support by the ESSE team and teacher with standards tracking and progress monitoring.

Measurable Outcome:

State the specific measurable outcome the school plans to achieve. This should be a data based, objective outcome.

Proficiency for SWD will increase from 11% to 20% by the FAST PM3 assessment.

Monitoring:

Describe how this Area of Focus will be monitored for the desired outcome.

During the 23-24 school year, the ESE team will meet regularly with teachers to discuss progress, support and remediation of all SWD students.

Person responsible for monitoring outcome:

Denise Thompson (dthompson@fourcornerscharter.org)

Evidence-based Intervention:

Describe the evidence-based intervention being implemented for this Area of Focus (Schools identified for ATSI, TSI or CSI must include one or more evidence-based interventions.)

ESE teachers will use the Support Facilitation Model for intervention and remediation of our SWD students. The collaboration with classroom teachers will take place during their bi-weekly PLC's

Rationale for Evidence-based Intervention:

Explain the rationale for selecting this specific strategy.

In December, 2002, publication on Academic Achievement of Students with Disabilities in Co-Teaching, Resource Room and Support Facilitation Models, Dr. Frances Shaw stated that the support facilitation has the ability to take on the structure and flexibility necessary for the effective implementation of supports for SWD. Support Facilitation and PLC's are also part of the formula CSUSA uses in order to support our SWD and teachers.

Tier of Evidence-based Intervention

(Schools that use UniSIG funds for an evidence-based intervention must meet the top three levels of evidence as defined by ESSA section 8101(21)(A).)

Tier 1 - Strong Evidence

Will this evidence-based intervention be funded with UniSIG?

No

Action Steps to Implement

List the action steps that will be taken as part of this strategy to address the Area of Focus. Identify the person responsible for monitoring each step.

The Staffing Specialist will meet with and explain all IEP's with all teachers supporting a specific student.

Person Responsible: Denise Thompson (dthompson@fourcornerscharter.org)

By When: Ongoing

ESE teachers will meet and plan with classroom teachers.

Person Responsible: Denise Thompson (dthompson@fourcornerscharter.org)

By When: Ongoing

ESE teachers will support students using the Support Facilitation Model.

Person Responsible: Denise Thompson (dthompson@fourcornerscharter.org)

By When: Ongoing

CSI, TSI and ATSI Resource Review

Describe the process to review school improvement funding allocations and ensure resources are allocated based on needs. This section must be completed if the school is identified as ATSI, TSI or CSI in addition to completing an Area(s) of Focus identifying interventions and activities within the SIP (ESSA 1111(d)(1)(B)(4) and (d)(2)(C).

School leadership team meets to discuss schoolwide data and resource allocation. We use the CSUSA approved resource guide to make final decisions. School will pilot programs to ensure they meet the needs of the students before the entire platform is purchased. MTSS tier two and tier three resource are including in the decision making process. All platforms purchased must have a standards based portion for standards proficiency, as well as, a pathway based on individual needs, regardless of achievement level.

Reading Achievement Initiative for Scholastic Excellence (RAISE)

Area of Focus Description and Rationale

Include a description of your Area of Focus (Instructional Practice specifically relating to Reading/ELA) for each grade below, how it affects student learning in literacy, and a rationale that explains how it was identified as a critical need from the data reviewed. Data that should be used to determine the critical need should include, at a minimum:

- The percentage of students below Level 3 on the 2022 statewide, standardized ELA assessment. Identification criteria must include each grade that has 50 percent or more students scoring below level 3 in grades 3-5 on the statewide, standardized ELA assessment.
- The percentage of students in kindergarten through grade 3, based on 2021-2022 end of year screening and progress monitoring data, who are not on track to score Level 3 or above on the statewide, standardized ELA assessment.
- Other forms of data that should be considered: formative, progress monitoring and diagnostic assessment data.

Grades K-2: Instructional Practice specifically relating to Reading/ELA

5-E model for lesson planning, extended ELA block for enrichment and intervention support, implementation of instructional software for at-home support.

Grades 3-5: Instructional Practice specifically related to Reading/ELA

5-E model for lesson planning, extended ELA block for enrichment and intervention support, implementation of instructional software for at-home support.

Measurable Outcomes

State the specific measurable outcome the school plans to achieve for each grade below. This should be a data-based, objective outcome. Include prior year data and a measurable outcome for each of the following:

- Each grade K -3, using the coordinated screening and progress monitoring system, where 50 percent or more of the students are not on track to pass the statewide ELA assessment;
- Each grade 3-5 where 50 percent or more of its students scored below a Level 3 on the most recent statewide, standardized ELA assessment; and
- Grade 6 measurable outcomes may be included, as applicable.

Grades K-2 Measurable Outcomes

62% of all K-2 students will demonstrate proficiency on the state STAR Assessment given in the spring.

Grades 3-5 Measurable Outcomes

62% of all 3-5 students will demonstrate proficiency on the state FAST Assessment given in the spring.

Monitoring

Monitoring

Describe how the school's Area(s) of Focus will be monitored for the desired outcomes. Include a description of how ongoing monitoring will impact student achievement outcomes.

Weekly PLC's will be held with each grade level, data monitoring of Fall & Winter assessments, review of monthly assessment data.

Person Responsible for Monitoring Outcome

Select the person responsible for monitoring this outcome.

Thompson, Denise, dthompson@fourcornerscharter.org

Evidence-based Practices/Programs

Description:

Describe the evidence-based practices/programs being implemented to achieve the measurable outcomes in each grade and describe how the identified practices/programs will be monitored. The term "evidence-based" means demonstrating a statistically significant effect on improving student outcomes or other relevant outcomes as provided in 20 U.S.C. §7801(21)(A)(i). Florida's definition limits evidence-based practices/programs to only those with strong, moderate or promising levels of evidence.

- Do the identified evidence-based practices/programs meet Florida's definition of evidence-based (strong, moderate or promising)?
- Do the evidence-based practices/programs align with the district's K-12 Comprehensive Evidence-based Reading Plan?
- Do the evidence-based practices/programs align to the B.E.S.T. ELA Standards?

An interventionist team, ESOL& ESE departments will provide small group instruction to all low performing students, Progress Learning will be utilized by all teachers for remediation, centers and targeted small group instruction.

Rationale:

Explain the rationale for selecting practices/programs. Describe the resources/criteria used for selecting the practices/programs.

- Do the evidence-based practices/programs address the identified need?
- Do the identified evidence-based practices/programs show proven record of effectiveness for the target population?

Progress Learning was designed to support the new BEST standards with components that specifically target remediation by standard and provide small group instruction.

Action Steps to Implement

List the action steps that will be taken to address the school's Area(s) of Focus. To address the area of focus, identify 2 to 3 action steps and explain in detail for each of the categories below:

- Literacy Leadership
- Literacy Coaching
- Assessment
- Professional Learning

Action Step	Person Responsible for Monitoring
Curriculum Resource Teachers will focus on ELA, Math & MTSS	Thompson, Denise, dthompson@fourcornerscharter.org

Title I Requirements

Schoolwide Program Plan (SWP) Requirements

This section must be completed if the school is implementing a Title I, Part A SWP and opts to use the SIP to satisfy the requirements of the SWP plan, as outlined in the ESSA, Public Law No. 114-95, § 1114(b). This section is not required for non-Title I schools.

Provide the methods for dissemination of this SIP, UniSIG budget and SWP to stakeholders (e.g., students, families, school staff and leadership and local businesses and organizations). Please articulate a plan or protocol for how this SIP and progress will be shared and disseminated and to the extent practicable, provided in a language a parent can understand. (ESSA 1114(b)(4))

List the school's webpage* where the SIP is made publicly available.

The SIP will be presented at our monthly PTC (Parent/Teacher Cooperative) meeting and a link will be shared on our school web-based page.

Describe how the school plans to build positive relationships with parents, families and other community stakeholders to fulfill the school's mission, support the needs of students and keep parents informed of their child's progress.

List the school's webpage* where the school's Family Engagement Plan is made publicly available. (ESSA 1116(b-g))

Based on our Spring Parent Survey's, communication was a concern. In order to support the correction of this concern we have increased our communication of the school webpage, the school Facebook page, through School Messenger and on Facebook Live. We are also utilizing the school marquee for communication.

Describe how the school plans to strengthen the academic program in the school, increase the amount and quality of learning time and help provide an enriched and accelerated curriculum. Include the Area of Focus if addressed in Part III of the SIP. (ESSA 1114(b)(7)(ii))

In order to increase the amount and quality of learning time for enrichment and remediation, we have decreased the number of time we take from teachers for meetings so they may focus on the planning and preparation of the lessons, RTi block and extended ELA block.

If appropriate and applicable, describe how this plan is developed in coordination and integration with other Federal, State, and local services, resources and programs, such as programs supported under ESSA, violence prevention programs, nutrition programs, housing programs, Head Start programs, adult education programs, career and technical education programs, and schools implementing CSI or TSI activities under section 1111(d). (ESSA 1114(b)(5))

This plan serves as our framework for compliance and guidance with all programs we are associated with under the ESSA grant.

Optional Component(s) of the Schoolwide Program Plan

Include descriptions for any additional strategies that will be incorporated into the plan.

Describe how the school ensures counseling, school-based mental health services, specialized support services, mentoring services, and other strategies to improve students' skills outside the academic subject areas. (ESSA 1114(b)(7)(iii)(I))

Following our school-wide referral system, students are referred to the Student Service Coordinator who provides an assessment to determine the type of support needed. They then connect the student with the mental health provider for support.

Describe the preparation for and awareness of postsecondary opportunities and the workforce, which may include career and technical education programs and broadening secondary school students' access to coursework to earn postsecondary credit while still in high school. (ESSA 1114(b)(7)(iii)(II))

In order to prepare students for postsecondary opportunities, we partner with our sister school, Four Corners Upper School, for activities that allow high school students to work with and mentor our elementary students.

Describe the implementation of a schoolwide tiered model to prevent and address problem behavior, and early intervening services, coordinated with similar activities and services carried out under the Individuals with Disabilities Education Act. 20 U.S.C. 1400 et seq. and ESSA 1114(b)(7)(iii)(III).

Teachers are provided a matrix for handling discipline. Students are presented the Code of Conduct and Student Expectations that is reviewed for understanding.

Describe the professional learning and other activities for teachers, paraprofessionals, and other school personnel to improve instruction and use of data from academic assessments, and to recruit and retain effective teachers, particularly in high need subjects. (ESSA 1114(b)(7)(iii)(IV))

Teachers are offered a variety of professional development between the local school district and CSUSA. These professional development opportunities are often based on a need or a desire by the teacher to broaden their scope of knowledge.

Describe the strategies the school employs to assist preschool children in the transition from early childhood education programs to local elementary school programs. (ESSA 1114(b)(7)(iii)(V))

During the summer, we screen all incoming kindergarten students and match them with current teachers for the new school year based on their needs.

Budget to Support Areas of Focus

Part VII: Budget to Support Areas of Focus

The approved budget does not reflect any amendments submitted for this project.

1	III.B.	Area of Focus: Positive Culture and Environment: Teacher Retention and Recruitment	\$0.00
2	III.B.	Area of Focus: Instructional Practice: Science	\$0.00
3	III.B.	Area of Focus: ESSA Subgroup: Black/African-American	\$0.00
Total:			\$0.00

Budget Approval

Check if this school is eligible and opting out of UniSIG funds for the 2023-24 school year.

No

Board of Directors' Meeting

VI. New Business

Internet Safety Policy

6A-1.0957 Internet Safety Policy.

(1) Purpose. The purpose of this rule is to set forth requirements for internet safety policies that must be adopted by school districts and charter school governing boards.

(2) Internet Safety Policy.

(a) By September 1 of each year, each district school board and charter school governing board must adopt an internet safety policy for student internet use that applies to all devices owned or provided by a district or school, or any device (including privately owned) connected to district- or school-provided internet. This policy must be reviewed and approved annually by the school board or governing board. (b) In developing a student internet safety policy, district school boards and governing boards must review whether the Children's Internet Protection Act, 47 C.F.R. § 54.520, applies and, if so, ensure compliance with CIPA.

(c) Student internet safety policies must, at a minimum:

1. Require the use of technology protection measures to filter or block access to material that is not appropriate for students, taking into consideration the subject matter and the age of the students served at each school;
2. Protect the safety and security of students when using email, chat rooms, and other forms of direct electronic communications;
3. Require the use of technology protection measures to prevent hacking or unauthorized access by students to data or information that they should not have access to, and to prohibit other unlawful online activities by students;
4. Prevents access to websites, web or mobile applications, or software that do not protect against the disclosure, use, or dissemination of students' personal information in accordance with Rule 6A-1.0955, F.A.C.; and
5. Prohibits students from accessing social media platforms, except when expressly directed by a teacher for an educational purpose.

(d) Prior to requiring students to use online content, policies must require staff to confirm the content is not blocked by the student internet filter. Policies must provide a process for staff to request that blocked content or social media platforms be reviewed and unblocked for educational purposes.

(3) TikTok. School districts and charter school governing boards must:

(a) Prohibit the use of TikTok, and any successor platforms, on all district- or school-owned devices, or on any device (including privately owned) connected to district- or school-provided internet; and

(b) Prohibit the use of TikTok, or any successor platforms, to be used to communicate or promote any school district, school, school-sponsored club, extracurricular organization, or athletic team. Rulemaking Authority 1001.02(1), (2)(n), 1003.02(1)(g)5. FS. Law Implemented 1003.02(1)(g) FS. History-New 8-22-23.

Internet Acceptable Use and Safety Policy

1.0 Purpose

The purpose of this policy is to outline the acceptable use of computer equipment at Charter Schools USA (CSUSA) and CSUSA managed charter schools on behalf of the governing boards. These rules are in place to protect the employee and students of CSUSA. Inappropriate use exposes CSUSA to risks including virus attacks, compromise of network systems and services, and legal issues.

Effective security is a team effort involving the participation and support of every CSUSA employee and affiliate who deals with information and/or information systems. Moreover, it is the responsibility of every computer user to know these guidelines and to conduct their activities accordingly.

2.0 Scope

This policy provides guidelines that apply to all users of computer systems and services, no matter where the users are located. The term “users” refers to all employees, independent contractors, persons, or entities accessing CSUSA computer systems and services.

All employees, students, contractors, consultants, temporary, and other workers at CSUSA and its subsidiaries are responsible for exercising good judgment regarding appropriate use of information, electronic devices, and network resources following CSUSA policies and standards, and local laws and regulation.

This policy applies to technology administered in individual schools, the resources administered by central teams and departments, personally owned computers and devices connected by wire or wireless to the school network, and to off-site computers that connect remotely to the school’s network services.

3.0 Policy

3.1 General Use and Ownership

- It is the policy of CSUSA to (a) prevent user access over its computer network to, or transmission of, inappropriate material via Internet, electronic mail, or other forms of direct electronic communications; (b) prevent unauthorized access and other unlawful online activities; (c) prevent unauthorized online disclosure, use, or dissemination of personal identification information of minors; and (d) comply with the Children’s Internet Protection Act [Pub. L. No. 106-554 and 47 USC 254(h)].
- Computers and computer accounts are provided to assist users in the performance of their jobs or functions with CSUSA. Users should have no expectation of privacy in anything created, sent, received, or downloaded on the computer or communication system.
- All CSUSA users must obtain proper authorization to use computers, computer accounts, and computer files.

- The computer and communication systems belong to CSUSA and should be used for business and educational purposes only. CSUSA reserves the right to monitor the operation of these systems, to access all records within them, and to retain or dispose of those records as it deems necessary.
- Users must comply with all software licenses, copyrights, and all other state and federal laws governing intellectual property.
- All internet data that is composed, transmitted, or received via the CSUSA's computer communications systems is considered to be a part of the official records of CSUSA and, as such, is subject to disclosure to law enforcement or other third parties. Consequently, employees should always ensure that the business information contained on websites they view, email messages, and other transmissions is accurate, appropriate, ethical, and lawful.
- The computer and communication systems belong to CSUSA and should be used for business purposes only. CSUSA reserves the right to monitor the operation of these systems, to access all records within them, and to retain or dispose of those records as it deems necessary.
- A user is responsible for all activities originating from their account(s), including all information sent from, intentionally requested, solicited, or viewed from their account(s) and publicly accessible information placed on a computer using their account(s).

3.2 Security and Proprietary Information

- System-level and user-level passwords must comply with the *Password Policy*. Providing access to another individual, either deliberately or through failure to secure its access, is prohibited.
- Authorized CSUSA computer users are responsible for maintaining the security of their passwords and may not share accounts with any other individuals.
- All computing devices must be secured with a password-protected screensaver with the automatic activation feature set to 15 minutes or less. You must lock the screen or log off when the device is unattended.
- Employees must use extreme caution when opening e-mail attachments received from unknown senders, which may contain malware.
- Use encryption on devices and systems where feasible and as directed by the CSUSA Cybersecurity and Infrastructure team and other applicable CSUSA policies.

3.3 Unacceptable Use.

- Under no circumstances is a CSUSA user authorized to engage in any activity that is illegal under local, state, federal, or international law while utilizing CSUSA owned resources. The lists below are by no means exhaustive but attempt to provide a framework for activities that fall into the category of unacceptable use.
- To the extent practical, technology protection measures (or "Internet filters") shall be used to block or filter Internet, or other forms of electronic communications, access to

inappropriate information. Specifically, as required by the Children’s Internet Protection Act, blocking shall be applied to visual depictions of material deemed obscene or child pornography, or to any material deemed harmful to minors. Subject to staff supervision, technology protection measures may be disabled for adults or, in the case of minors, minimized only for bona fide research or other lawful purposes.

- The use of TikTok, and/or any successor platforms, on all CSUSA, or school-owned devices, or on any device (including privately owned) connected to CSUSA, or school-provided internet is strictly prohibited. FAC Rule 6A-1.0957.

3.3.1 Systems and Network Activities

- To the extent practical, steps shall be taken to promote the safety and security of users of the CSUSA online computer network when using electronic mail, chat rooms, instant messaging, and other forms of direct electronic communications.
- Specifically, as required by the Children’s Internet Protection Act, and Florida Administrative Code (“FAC”) Rule 6A-1.0955 prevention of inappropriate network usage includes: (a) unauthorized access, including so-called ‘hacking,’ and other unlawful activities; (b) unauthorized disclosure, use, and dissemination of personal identification information regarding minors; (c) preventing access to websites, web or mobile applications, or software that do not protect against the disclosure, use, or dissemination of students’ personal information; and (d) prohibits students from accessing social media platforms, except when expressly directed by a teacher for an educational purpose
- Introduction of malicious programs into the network or server (e.g., viruses, worms, Trojan horses, e-mail bombs, etc.).
- Revealing your account password to others or allowing the use of your account by others. This includes family and other household members when work is being done at home.
- Using a CSUSA computing asset to actively engage in procuring or transmitting material that is in violation of sexual harassment or hostile workplace laws in the user's local jurisdiction.
- Duplication of copyrighted software or data, except for backup and archival purposes.
- E-mail messages created, sent, or received if they contain intimidating, hostile, or offensive material concerning race, color, religion, sex, age, national origin, disability or any other classification protected by law.
- Unauthorized copying of copyrighted material including, but not limited to, digitization and distribution of photographs from magazines, books or other copyrighted sources, copyrighted music, and the installation of any copyrighted software for which CSUSA or the end-user does not have an active license is strictly prohibited
- Exporting software, technical information, encryption software or technology, in violation of international or regional export control laws, is illegal. The appropriate management should be consulted before the export of any material that is in question.
- Effecting security breaches or disruptions of network communication.

- Port scanning or security scanning is expressly prohibited unless prior notification to CSUSA’s Director of Cybersecurity and Infrastructure team has been made.
- Circumventing user authentication or security of any host, network, or account.
- Interfering with or denying service to any user other than the employee's host (for example, denial of service attack).
- Using any program/script/command, or sending messages of any kind, with the intent to interfere with, or disable, a user's terminal session, via any means, locally or via the Internet/Intranet/Extranet.

3.3.2 Education, Supervision and Monitoring

- It shall be the responsibility of all members of the CSUSA staff at the school to educate, supervise and monitor appropriate usage of the online computer network and access to the Internet following this policy, the Children’s Internet Protection Act, the Neighborhood Children’s Internet Protection Act, and the Protecting Children in the 21st Century Act.
- Disabling or otherwise modifying any technology protection measures will follow established processes, including documentation and approval by the school’s Principal or designated representative.
- The School’s Principal or designated representative will ensure that age-appropriate training for students who use the School’s Internet facilities are provided. The training provided will be designed to promote the commitment to:
 - a) The standards and acceptable use of Internet services as outlined in this policy;
 - b) Student safety in regards to:
 - i. safety on the Internet;
 - ii. appropriate behavior while on online, on social networking Web sites, and in chat rooms; and
 - iii. cyberbullying awareness and response.
 - c) Compliance with the E-rate requirements of the Children’s Internet Protection Act (“CIPA”).
- Following receipt of this training, the student will acknowledge that he/she received the training, understood it, and will follow the provisions of the District's acceptable use policies.

3.4 Blogging and Social Media

- Prior to requiring students to use online content, staff is required to confirm that the content is not blocked by the student internet filter. If staff has appropriate blocked content or social media platforms to be used for educational purposes, then staff must request said content to be reviewed and unblocked.

- The Blogging and Social Media Policy is designed to protect the privacy, confidentiality, business interests, and reputation of CSUSA. When you are participating in social networking, you are representing both yourself and CSUSA. It is not our intention to restrict your ability to have an online presence. We believe social networking is a very valuable tool.
- All school administrators, faculty, and staff shall use caution and good judgment when using electronic communications and social networking sites. Any information posted on or communicated through a social networking site shall not bring disfavor, embarrassment, or condemnation to any employee, student, or any member of CSUSA.
- CSUSA prohibits communications relayed to current or former students via electronic communications such as texting, Facebook, and all other social media networks. All communications to students should be conducted via the school-issued email addresses or through school-approved applications such as Edmodo. Communications should be professional and related to a student's academic progress or school activities.
- The use of TikTok, and/or any successor platforms to be used to communicate or promote any school district, school, school-sponsored club, extracurricular organization, or athletic team is strictly prohibited, per Florida Statute, 1001.02(1), (2)(n), 1003.02(1)(g)5, and 1003.02(1)(g) and FAC Rule 6A-1.0957.

3.4.1 Blogging and Social Media Policy Guidelines

- Employees should not use or post to social media during work hours.
- Employees should not use the company or personal devices to access or post on social media networks while at work.
- Only employees officially authorized by CSUSA may use approved social media outlets to speak or post on behalf of CSUSA. This will be a part of your CSUSA job description.
- Employees are restricted from disclosing the details of any CSUSA activity or business dealings on social media.
- Do not post any financial, confidential, sensitive, or proprietary information about CSUSA or any of our students, faculty, administrative staff, or employees.
- Employees, specifically teachers and administrative staff, are prohibited from using social media to contact or communicate with any current or former students.
- Do not use social media to vent personal complaints about supervisors, co-workers, students, parents, vendors, or CSUSA.
- If you see unfavorable opinions, negative comments, or criticism about CSUSA, immediately forward this information to your School Administrator or Employee Services.
- Information on your networking profile is public, even if posted under a pseudonym, your identity can still be revealed.

4.0 Compliance

4.1 Compliance Measurement

- The compliance with this policy will be actively monitored through various methods, including but not limited to, business tool reports, internal and external audits, and feedback to the policy owner.

4.2 Exceptions

- Any exception to the policy must be approved by the CSUSA Cybersecurity team in advance.

4.3 Non-compliance

- CSUSA is not responsible for the actions of individual users who violate this policy.
- CSUSA users found to have violated this policy may be subject to penalties and disciplinary action, revocation of user access, up to and including termination of employment.

5.0 Related Policies

- Gramm-Leach-Bliley Act: Safeguards to Protect Confidential Financial Information
- Family Educational Rights and Privacy Act (FERPA)
- Health Insurance Portability and Accountability Act (HIPAA)
- Username and Password Policy
- CSUSA Employee Handbook
- CSUSA Parent and Student Handbook
- Computer Security Device Standards Policy

6.0 Definitions and Terms

CIPA: Children's Internet Protection Act.

CSUSA: Charter Schools USA.

Security breaches: Include, but are not limited to, accessing data of which the employee is not an intended recipient or logging into a server or account that the employee is not expressly authorized to access unless these duties are within the scope of regular duties.

Social media: Computer-mediated tools that allow people, companies and other organizations to create, share, or exchange information, career interests, ideas, and pictures/videos in virtual communities. Examples of social media include, but are not limited to, Facebook, MySpace, Twitter, LinkedIn, Instagram, Pinterest, YouTube, Snapchat, Google+, flicker, Tumblr, Vine, Vimeo, and Yelp. Any sites that allow for online collaboration, sharing, or publishing platforms,

whether accessed through the web, a mobile device, text messaging, email, or any other existing or emerging communications platform.

Social media posts: Defined as blog posts, blog comments, status updates, text messages, posts via email, images, audio recordings, video recordings, or any other information made available through any social media outlet. Social media posts are the actual communications a user distributes via social media.

Users: Refers to all employees, independent contractors, students, parents, persons, or entities accessing CSUSA computer systems and services.

7.0 Timeline

Effective Date: Upon Implementation

Review Date: Annually

8.0 Approvals

Name, Title

Date

Name, Title

Date



School Administrator Evaluation System



Rule 6A-5.030, F.A.C.
Effective May 2023
Form AEST-2023

Purpose

The purpose of this document is to provide the district with a template for its school administrator evaluation system that addresses the requirements of Section 1012.34, Florida Statutes (F.S.), and Rule 6A-5.030, Florida Administrative Code (F.A.C.). This template, Form AEST-2023, is incorporated by reference in Rule 6A-5.030, F.A.C., effective May 2023.

Instructions

Each of the sections within the evaluation system template provides specific directions, but does not limit the amount of space or information that can be added to fit the needs of the district. Where documentation or evidence is required, copies of the source documents (e.g., rubrics, policies and procedures, observation instruments) shall be provided at the end of the document as appendices in accordance with the Table of Contents.

Before submitting, ensure the document is titled and paginated.

Submission

Upon completion, the district shall email this form and any required supporting documentation as a Microsoft Word document for submission to DistrictEvalSysEQ@fldoe.org.

Modifications to an approved evaluation system may be made by the district at any time. Substantial revisions shall be submitted for approval, in accordance with Rule 6A-5.030(3), F.A.C. The entire template shall be sent for the approval process.

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Pending Board Approval

Part I: Evaluation System Overview

In Part I, the district shall describe the purpose and provide a high-level summary of the school administrator evaluation system.

The Charter Schools USA Administrator Evaluation System is a comprehensive, multi-component assessment of a Leader's instructional leadership and the academic growth of their School. Instructional Leadership has the largest impact on a Leader's score- 55%, with Student performance (growth) accounting for 45% of the final evaluation.

Part II: Evaluation System Requirements

In Part II, the district shall provide assurance that its school administrator evaluation system meets each requirement established in section 1012.34, F.S., below by checking the respective box. School districts should be prepared to provide evidence of these assurances upon request.

System Framework

- The evaluation system framework is based on sound educational principles and contemporary research in effective educational practices.
- The observation instrument(s) to be used for school principals and assistant principals include indicators based on each of the role-specific descriptors of the Florida Educational Leadership Standards (FELS) adopted by the State Board of Education.

Training

- The district provides training programs and has processes that ensure:
 - Employees subject to an evaluation system are informed of the evaluation criteria, data sources, methodologies, and procedures associated with the evaluation before the evaluation takes place; and
 - Individuals with evaluation responsibilities and those who provide input toward evaluations understand the proper use of the evaluation criteria and procedures.

Data Inclusion and Reporting

- The district may provide opportunities for parents and instructional personnel to provide input into performance evaluations, when the district determines such input is appropriate.

Evaluation Procedures

- The district's system ensures all school administrators are evaluated at least once a year.
- The district's evaluation procedures comply with the following statutory requirements in accordance with section 1012.34, F.S.:
 - The evaluator must be the individual responsible for supervising the employee; the evaluator may consider input from other personnel trained on the evaluation system.
 - The evaluator must provide timely feedback to the employee that supports the improvement of professional skills.
 - The evaluator must submit a written report to the employee no later than 10 days after the evaluation takes place.
 - The evaluator must discuss the written evaluation report with the employee.

School Administrator Evaluation System

- The employee shall have the right to initiate a written response to the evaluation and the response shall become a permanent attachment to his or her personnel file.
- The evaluator must submit a written report of the evaluation to the district school superintendent for the purpose of reviewing the employee's contract.
- The evaluator may amend an evaluation based upon assessment data from the current school year if the data becomes available within 90 days of the end of the school year.

Use of Results

- The district has procedures for how evaluation results will be used to inform the
 - Planning of professional development; and
 - Development of school and district improvement plans.
- The district's system ensures school administrators who have been evaluated as less than effective are required to participate in specific professional development programs, pursuant to section 1012.98(10), F.S.

Notifications

- The district has procedures for the notification of unsatisfactory performance that comply with the requirements outlined in section 1012.34(4), F.S.
- The district school superintendent shall annually notify the Department of Education of any school administrators who
 - Receive two consecutive unsatisfactory evaluation ratings; or
 - Are given written notice by the district of intent to terminate or not renew their employment, as outlined in section 1012.34(5), F.S.

District Self-Monitoring

- The district has a process for monitoring implementation of its evaluation system that enables it to determine the following:
 - Compliance with the requirements of section 1012.34, F.S., and Rule 6A-5.030, F.A.C.;
 - Evaluators' understanding of the proper use of evaluation criteria and procedures, including evaluator accuracy and inter-rater reliability;
 - Evaluators provide necessary and timely feedback to employees being evaluated;
 - Evaluators follow district policies and procedures in the implementation of evaluation system(s);
 - Use of evaluation data to identify individual professional development; and,
 - Use of evaluation data to inform school and district improvement plans.

Part III: Evaluation Procedures

In Part III, the district shall provide the following information regarding the observation and evaluation of school administrators. The following tables are provided for convenience and may be customized to accommodate local evaluation procedures.

1. Pursuant to section 1012.34(3)(b), F.S., all personnel must be fully informed of the criteria, data sources, methodologies, and procedures associated with the evaluation process before the evaluation takes place. In the table below, describe when and how school administrators are informed of the criteria, data sources, methodologies, and procedures associated with the evaluation process.

Personnel Group	When Personnel are Informed	Method(s) of Informing
Assistant Principals	Annually in June. As well as ongoing training monthly.	Administrators will be informed of the criteria, data sources, methodologies, and procedures associated with the evaluation process during the annual leadership conference held in June. There will be ongoing maintenance training throughout the year at monthly leadership meetings.
Principals	Annually in June. As well as ongoing training monthly.	Administrators will be informed of the criteria, data sources, methodologies, and procedures associated with the evaluation process during the annual leadership conference held in June. There will be ongoing maintenance training throughout the year at monthly leadership meetings.

2. Pursuant to section 1012.34(3)(a)3., F.S., evaluation criteria for instructional leadership must include indicators based upon each of the FELS adopted by the State Board of Education. In the table below, describe when and how evidence of demonstration of the FELS is collected.

Personnel Group	When Evidence is Collected	Method(s) of Collection
Assistant Principals	Frequency can range from weekly to a minimum of quarterly. Leaders are differentiated by needs, as determined by deliberate practice plans, student data and other informal observations.	Ongoing observations and feedback through formal notification and face to face follow-up. Acceptable forms of communication include, but are not limited to— Personnel Action Form, Improvement Plans, PPE/APPE tool, email, verbal feedback or one on one professional development.
Principals	Frequency can range from weekly to a minimum of quarterly. Leaders are differentiated by needs, as determined by deliberate practice plans, student data and other informal observations.	Ongoing observations and feedback through formal notification and face to face follow-up. Acceptable forms of communication include, but are not limited to— Personnel Action Form, Improvement Plans, PPE/APPE tool, email, verbal feedback or one on one professional development.

School Administrator Evaluation System

3. Pursuant to section 1012.34(3)(a), F.S., a performance evaluation must be conducted for each employee at least once a year. In the table below, describe when and how many summative evaluations are conducted for school administrators.

Personnel Group	Number of Evaluations	When Evaluations Occur	When Evaluation Results are Communicated to Personnel
Assistant Principals	1	End-Year evaluation: Annually in the spring of each year prior to June 30 th	End-Year evaluation: In one-on-one conferences between assistant principal and principal, prior to June 30 th
Principals	1	End-Year evaluation: Annually in the spring of each year prior to June 30 th	End-Year evaluation: In one-on-one conferences between principal and supervisor, prior to June 30 th

Pending Board Approval

Part IV: Evaluation Criteria

A. Instructional Leadership

In this section, the district shall provide the following information regarding the instructional leadership data that will be included for school administrator evaluations.

1. Pursuant to section 1012.34(3)(a)3., F.S., at least one-third of the evaluation must be based upon instructional leadership. In CSUSA, instructional leadership accounts for 100% of the school administrator performance evaluation.
2. Description of the step-by-step calculation for determining the instructional leadership rating for school administrators, including performance standards for differentiating performance.

Principal/Assistant Principal Performance Evaluation

The Charter Schools USA family of schools has developed the Leadership Evaluation System for 2023-2024 and beyond with the ultimate goal of increasing student learning growth by improving the quality of instructional, administrative and supervisory services. Fifty-five percent (55%) of the LES will be comprised of the Principal/Assistant Principal Performance Evaluation (PPE/APPE) instrument which is based on the research of Robert J. Marzano and is 100% in alignment with the Florida Principal Leadership Standards and the National Educational Leadership Preparation Program Standards.

Specifically, the research base for the PPE/APPE includes:

Leadership Assessment

- Marzano, Robert J. et.al. *School Leadership that Works*. Arlington, Virginia: Association for Supervision and Curriculum Development, 2005
- Marzano, Robert J. and Timothy Waters. *District Leadership that Works*. Bloomington, Indiana: Solution Tree Press, 2009
- Maxwell, John *The 21 Irrefutable Laws of Leadership*. Nashville, Tennessee: Thomas Nelson, Inc. 2007

Leading Faculty Development for Instructional Improvement

- Marzano, Robert J. *What Works in Schools: Translating Research into Action*. Arlington, Virginia: Association for Supervision and Curriculum Development, 2003
- Marzano, Robert J. *The Art and Science of Teaching*. Arlington, Virginia: Association for Supervision and Curriculum Development, 2007
- Marzano, Robert J. et.al. *Classroom Instruction that Works: Research-Based Strategies for Increasing Student Achievement*. Upper Saddle River, New Jersey: Prentice Hall, 2004
- Marzano, Robert J. et.al. *Classroom Management That Works: Research-Based Strategies for Every Teacher*. Upper Saddle River, New Jersey: Prentice Hall, 2008
- Marzano, Robert J. *Classroom Assessment & Grading that Work*. Arlington, Virginia: Association for Supervision and Curriculum Development, 2006

The Leader Evaluation System (LES) for all school administrators is based on sound educational principles and contemporary research in effective educational practices. (See the reference list previously cited.) Primarily consisting of the research of Robert J. Marzano and aligned to the Florida Educational Leadership Standards, the PPE/APPE is designed to draw on and incorporate educational leadership practices, including the 21 responsibilities of a school leader, the precepts of continuous improvement and others developed from Marzano's 35 years of research. These educational best practices are the foundation for the 50 elements within the PPE/APPE that measure administrator proficiency on the host of skills and tasks necessary to lead a school, its faculty and students, to success in improving

School Administrator Evaluation System

student performance.

Instructional Leadership Evaluation Framework

Principal/Assistant Principal Performance Evaluation

With domains organized according to the Florida Educational Leadership Standards and aligned to the CSUSA strategic priorities: 1. Student Success in School and Life, 2. Teaching and Learning, 3. Equitable Opportunities and Outcomes, 4. Local Decision Making, 5. Operational Excellence, 6. Customer Service Culture, 7. Talent Development, 8. Resource Optimization, 9. Educational Solutions – the PPE/APPE’s evaluation criteria reflect the comprehensive range of instructional leadership practices expected of each CSUSA leader and a balanced approach to quality and continuous improvement based on Robert S. Kaplan and David P. Norton’s *The Balanced Scorecard* (1996). The strategic priorities represent CSUSA’s approach to addressing the unique challenges of charter schools, and to ensuring that the energies, abilities, and specific knowledge of all employees throughout the school and the organization are focused on improving the quality of services needed to increase student learning growth.

Evaluation Rating Criteria - Rating Labels

The evaluator will utilize comprehensive rating labels that will ultimately translate to the four labels required by Florida statutes. The scale is as follows:

- *Level 4: Innovating* (example: Leader has modeled exemplary implementation of...; Leader innovates schoolwide practices with continuous improvement; Leader is seen as a role model to others)
- *Level 3: Applying* (example: Leader is directly involved in the implementation of...; Leader regularly monitors effective school practices;)
- *Level 2: Developing/Beginning* (example: Leader is somewhat involved in the implementation of...; Leader struggles with full implementation and/or monitoring the effectiveness in this area.)
- *Level 1: Not Observed* (example: Leader demonstrates little or no evidence of involvement in the implementation of...; Leader demonstrates little or no evidence of implementation or monitoring in this area.)

Computation of Final PPE/APPE Score:

- **Step 1:** Rate observed elements (indicators) at each of the following levels: Innovating (4), Applying (3), Developing/Beginning (2), Not Observed (1)
- **Step 2:** To calculate each of the 8 “Domain Scores,” indicators will be averaged within each domain.
*Each Domain score will range from 1 to 4.
- **Step 3:** The 8 Domain scores will be equally weighted (12.5%) to calculate the final PPE/APPE score.
*Each Final score will range from 1 to 4. Please see **Rubrics and weighting scales** of the PPE/APPE above for indicator counts and domain weights.

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The final PPE/APPE rating scale is as follows:

Highly Effective	Effective	Needs Improvement/ Developing	Unsatisfactory
3.5 – 4.0	2.5 – 3.49	1.5 – 2.49	1.0 – 1.49

All observation results will be calculated and overseen by Charter Schools USA with final approval by the leader's Deputy Director and State Superintendent. CSUSA Deputy Directors are responsible for completing all Principal Evaluations, the principal will complete assistant principal evaluations and the principal and assistant principal will complete all other leadership evaluations in the building. The PPE/APPE tool's final rating scale is designed to maintain a high level of rigor in a leader's instructional leadership evaluation. The scale used for the final combined evaluation is more aligned with state staff evaluation trends. Additional details of the evaluation process and evaluation protocols can be found below in subsequent sections.

B. Other Indicators of Performance

In this section, the district shall provide the following information regarding any other indicators of performance that will be included for school administrator evaluations.

1. Pursuant to section 1012.34(3)(a)4., F.S., up to one-third of the evaluation may be based upon other indicators of performance. At **Charter Schools USA**, other indicators of performance account for **0%** of the school administrator performance evaluation.
2. Description of additional performance indicators, if applicable.
3. Description of the step-by-step calculation for determining the other indicators of performance rating for school administrators, including performance standards for differentiating performance.

C. Performance of Students

In this section, the district shall provide the following information regarding the student performance data that will be included for school administrator evaluations.

1. Pursuant to section 1012.34(3)(a)1., F.S., at least one-third of the performance evaluation must be based upon data and indicators of student performance, as determined by each school district. This portion of the evaluation must include growth or achievement data of the administrator's school(s) over the course of at least three years. If less than three years of data are available, the years for which data are available must be used. Additionally, this proportion may be determined by administrative responsibilities. At **Charter Schools USA**, performance of students accounts for **45%** of the school administrator performance evaluation.
2. Description of the step-by-step calculation for determining the student performance rating for school administrators, including performance standards for differentiating performance.

Student Performance Measures

For the term of this plan, historical student growth on nationally normed assessments will be utilized (Northwest Evaluation Association’s Measures of Academic Progress—NWEA MAP) as a measure of Student Performance. The school will base **45 percent** of the performance rating on data and indicators of student academic performance and learning growth assessed annually by internal, nationally normed MAP assessments. Growth for students with disabilities and English language learners are incorporated when scores are available.

Growth ratings will be assigned according to normative growth trends and across both math and ELA for all tested students in the school building. All students K-10 are monitored and assessed at least two times per year with MAP; students in grades 11 and 12 at least once per year. These nationally normed, interim assessments, measure student achievement and growth in ELA and mathematics. After two years of FAST assessments, MAP assessments will be aligned to the FAST assessments, as well as college and career readiness standards (ACT/SAT). At all grade levels MAP assessments are adaptive and computer based. They also provide audio support for beginning readers.

After each MAP administration, each student receives a RIT (scale score) growth target. These targets are provided by NWEA and represent the status (percentile) and growth norms drawn from over 10 million students’ assessment results nationwide annually. A student’s grade and instructional level impact their projected growth target. Students in the same grade, but at different achievement percentiles, receive growth targets tailored to their ability level and the average growth achieved nationwide by students in the same grade and scoring at the same percentile at the beginning of the year. Each spring, on the Achievement Status and Growth Report, NWEA calculates the total percentage of students meeting their RIT growth targets school-wide and for each class, grade level and subject using the following equation:

$$\text{Percentage of Students who Met or Exceeded their Projected RIT} = \frac{\text{Count of Students who Met or Exceeded their Projected RIT}}{\text{Count of Students with Available Growth Projections and Scores}}$$

When this value exceeds 50%, average student growth, exceeds that of typical students nationwide.¹ Three years of ratings will be used when available, with the most recent year carrying the most weight. Preliminary value ratings associated with performance on this metric are presented in the table below. These values are subject to change pending the schools’ distribution of growth scores and updates to the normative distributions from NWEA.

	% of Students Meeting RIT Growth Targets¹
1 - Unsatisfactory	<20%
2 - Needs Improvement	20% - 40%
3 - Effective	41% - 54%
4 - Highly Effective	≥ 55%

Roster Validation Procedures –Each school will use the processes and procedures required by CSUSA as well as the district procedure to verify and align class rosters with district systems for the analysis of VAM scores.

¹ If NWEA growth data is not available for a student, the school leader will determine the most appropriate measure of student achievement or growth. Kindergarten student growth will be determined using winter to spring growth norms, per the recommendation of the Northwest Evaluation Association. 11th and 12th grade student performance may also be determined by achievement of, or progress towards, College and Career Readiness benchmarks—NWEA’s ACT and SAT linking studies.

D. Summative Rating Calculation

In this section, the district shall provide the following information regarding the calculation of summative evaluation ratings for school administrators.

1. Description of the step-by-step calculation for determining the summative rating for school administrators, including performance standards for differentiating performance.
2. Pursuant to section 1012.34(2)(e), F.S., the evaluation system for school administrators must differentiate across four levels of performance. Using the district’s calculation methods and cut scores described above in sections A – C, illustrate how an elementary principal and a high school assistant principal can earn a highly effective and an unsatisfactory summative performance rating respectively.

LES Evaluation Criteria

The LES evaluation criteria will be based on three years (when available²) of student academic growth, and current year instructional practice. The Principal/Assistant Principal Performance Evaluation (PPE/APPE) comprises the Instructional Practice component.

Final Evaluation weighting³

The metrics used to determine the final LES rating, along with each metric’s weight in the final rating, are as follows:

- Student Academic Performance:
 - Student Performance Measure: 45%
- Instructional Practice:
 - Principal/Assistant Principal Performance Evaluation (PPE/APPE) Score: 55%

Details of the scoring and evaluation of leader performance on Student Performance Measures and the PPE/APPE are presented above in sections 1, and 2 respectively.

Once Student Performance and PPE/APPE scores (1-4) are determined, they are combined according to the weighting above and assigned a final rating based on the scale below:

Highly Effective	Effective	Needs Improvement/ Developing	Unsatisfactory
3.05 – 4.00	1.65 – 3.04	1.15 – 1.64	1.00 – 1.14

All evaluation results will be calculated and overseen by Charter Schools USA, with final determination by the leader’s State Superintendent, Deputy Director, and Chief of schools, all of whom supervise school leaders. CSUSA State and Deputy Directors are responsible for completing all Principal Evaluations, the principal will complete assistant principal evaluations and the principal and assistant principal will complete all other leadership evaluations in the building. Per rule 6A-5.030.(3).(d).1.c.(VII) the school may amend an evaluation based upon assessment data from the current school year if the data becomes available within ninety(90) days after the close of the school year.

² For leaders with less than 3 years of data, years available will be used. Please see section C. **Performance of Students**, for details.

³ Pursuant to Florida statute 1012.34(3)(a)1.

Appendix A – Evaluation Framework Crosswalks

In Appendix A, the district shall include a crosswalk of the district's evaluation framework to each set of descriptors (i.e., assistant principal and school principal) of the Florida Educational Leadership Standards.

Alignment to the Florida Educational Leadership Standards, Assistant Principal Descriptors	
Practice	Evaluation Indicators
1. Professional and Ethical Norms	
<i>Effective educational leaders act ethically and according to professional norms to promote the academic success and well-being of all students. All school administrators:</i>	
a. Hold self and others accountable to the Principles of Professional Conduct for the Education Profession in Florida, pursuant to Rule 6A-10.081, F.A.C., and adhere to guidelines for student welfare, pursuant to section 1001.42(8), F.S., the rights of students and parents enumerated in sections 1002.20 and 1014.04, F.S., and state, local school, and governing board policies;	47
b. Acknowledge that all persons are equal before the law and have inalienable rights, and provide leadership that is consistent with the principles of individual freedom outlined in section 1003.42(3), F.S.;	48
c. Accept accountability for all students by identifying and recognizing barriers and their impact on the academic success of students and the well-being of the school, families, and local community; and	49
d. Act ethically and professionally in personal conduct, relationships with others, decision making, stewardship of the school's resources, and all other aspects of leadership set forth in Rule 6A-5.080, F.A.C.	50
2. Vision and Mission	
<i>Effective educational leaders collaborate with parents, students, and other stakeholders to develop, communicate, and enact a shared vision, mission, and core values to promote the academic success and well-being of all students. Assistant principals:</i>	
a. Assist and support the alignment of the school vision and mission with district initiatives, State Board of Education priorities, and current educational policies;	12
b. Collaborate in the collection, analysis, and utilization of student academic data to help drive decisions that support effective and rigorous classroom instruction focused on the academic development of all students;	13
c. Collaborate, support, and model the development and implementation of a shared educational vision, mission, and core values within the school community to promote the academic success and well-being of all students;	14
d. Assist and support the development and implementation of systems to achieve the vision and mission of the school – reflecting and adjusting when applicable; and	15
e. Recognize individuals for contributions toward the school vision and mission.	16
3. School Operations, Management, and Safety	
<i>Effective educational leaders manage school operations and resources to cultivate a safe school environment and promote the academic success and well-being of all students. Assistant principals:</i>	
a. Collaborate with the school principal to manage the school's fiscal resources in a responsible and ethical manner, engaging in effective budgeting, decision making, and accounting practices;	35
b. Collaborate with the school principal to manage scheduling and resources by assigning instructional personnel to roles and responsibilities that optimize their professional capacity to address all students' learning needs;	36

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Alignment to the Florida Educational Leadership Standards, Assistant Principal Descriptors	
Practice	Evaluation Indicators
c. Organize time, tasks, and projects effectively to protect school personnel’s work and learning, as well as their own, to optimize productivity and student learning;	37
d. Collaborate with school leaders to utilize data, technology, and communication systems to deliver actionable information to improve the quality and efficiency of operations and management to include safety, climate, and student learning;	38
e. Utilize best practices in conflict resolution, constructive conversations, and management for all stakeholders related to school needs and communicate outcomes with school leaders;	39
f. Inform the school community of current local, state, and federal laws, regulations, and best practices to promote the safety, success, and well-being of all students and adults;	40
g. Collaborate with the school principal to develop and maintain effective relationships with feeder and connecting schools for enrollment management and curricular and instructional articulation;	41
h. Develop and maintain effective relationships with the district office and governing board;	42
i. Collaborate with the school principal to create and maintain systems and structures that promote school security to ensure that students, school personnel, families, and community are safe;	43
j. Collaborate with the school principal to ensure compliance with the requirements for school safety, as outlined in section 1001.54, F.S., section 1006.09, F.S., and Rule 6A-1.0017, F.A.C.;	44
k. Collaborate with the school principal to implement a continuous improvement model to evaluate specific concerns for safety and security within the school environment; and	45
l. Collaborate with the school principal to create and implement policies that address and reduce chronic absenteeism and out-of-school suspensions.	46
4. Student Learning and Continuous School Improvement	
<i>Effective educational leaders enable continuous improvement to promote the academic success and well-being of all students. Assistant principals:</i>	
a. Assist with the implementation and monitoring of systems and structures that enable instructional personnel to promote high expectations for the academic growth and well-being of all students;	1
b. Monitor and ensure the school’s learning goals and classroom instruction are aligned to the state’s student academic standards, and the district’s adopted curricula and K-12 reading plan;	2
c. Collaborate with teachers and the school leadership team to create an evidence-based intervention, acceleration, and enrichment plan focused on learning;	3
d. Engage in data analysis to inform instructional planning and improve learning for all student subgroups and minimize or eliminate achievement gaps;	4
e. Utilize comprehensive progress monitoring systems to gather a variety of student performance data, identify areas that need improvement, and provide coaching to improve student learning;	5
f. Support and openly communicate the need for, process for, and outcomes of improvement efforts; and	6
g. Ensure and monitor the implementation of the Florida Educator Accomplished Practices as described in Rule 6A-5.065, F.A.C., by all instructional personnel.	7
5. Learning Environment	

School Administrator Evaluation System

Alignment to the Florida Educational Leadership Standards, Assistant Principal Descriptors	
Practice	Evaluation Indicators
<i>Effective educational leaders cultivate a caring, rigorous, and supportive school community that promotes the academic success and well-being of all students. Assistant principals:</i>	
a. Collaborate with the school principal to maintain a safe, respectful, and student-centered learning environment;	8
b. Facilitate a comprehensive system that establishes a culture of learning, which includes policies and procedures to address student misconduct in a positive, fair, and unbiased manner;	9
c. Deliver timely, actionable, and ongoing feedback about instructional practices driven by standards-aligned content to support and coach the development of instructional personnel’s knowledge and skills; and	10
d. Support instructional personnel to recognize, understand, and respond to student needs to minimize or eliminate achievement gaps.	11
6. Recruitment and Professional Learning	
<i>Effective educational leaders build the collective and individual professional capacity of school personnel by creating support systems and offering professional learning to promote the academic success and well-being of all students. Assistant principals:</i>	
a. Assist with hiring, developing, supporting, and retaining diverse, effective, and caring instructional personnel with the professional capacity to promote literacy achievement and the academic success of all students;	21
b. Attend to personal learning and effectiveness by engaging in need-based professional learning, modeling self-reflection practices, and seeking and being receptive to feedback;	22
c. Collaborate with the school principal to identify instructional personnel needs, including standards-aligned content, evidence-based pedagogy, use of instructional technology, and data analysis for instructional planning and improvement;	23
d. Collaborate with the school principal and content or grade-level leads to develop a school-wide professional learning plan based on the needs of instructional personnel and students, and revise elements of the plan as needed;	24
e. Collaborate with the school principal to develop school personnel’s professional knowledge and skills by providing access to differentiated, need-based opportunities for growth, guided by understanding of professional and adult learning strategies;	25
f. Support the school principal in monitoring and evaluating professional learning linked to district- and school-level goals to foster continuous improvement;	26
g. Collaborate with the school principal to monitor and evaluate professional practice, and provide timely, actionable, and ongoing feedback to instructional personnel that fosters continuous improvement;	27
h. Collaborate with the school principal to utilize time and resources to establish and sustain a professional culture of collaboration and commitment to the shared educational vision, mission, and core values of the school with mutual accountability; and	28
i. Adhere to the professional learning standards adopted by the State Board of Education in Rule 6A-5.069, F.A.C., in planning and implementing professional learning, monitoring change in professional practice, and evaluating impact on student outcomes.	29
7. Building Leadership Expertise	
<i>Effective educational leaders cultivate, support, and develop other school leaders to promote the academic success and well-being of all students. Assistant principals:</i>	

School Administrator Evaluation System

Alignment to the Florida Educational Leadership Standards, Assistant Principal Descriptors	
Practice	Evaluation Indicators
a. Develop and support open, productive, caring, and trusting working relationships among school and teacher leaders to build professional capacity and improve instructional practice driven by standards-aligned content;	17
b. Collaborate with the school principal to cultivate a diverse group of emerging teacher leaders;	18
c. Develop capacity in teacher leaders and hold them accountable; and	19
d. Plan for and provide opportunities for mentoring new personnel.	20
8. Meaningful Parent, Family, and Community Engagement	
<i>Effective educational leaders utilize multiple means of reciprocal communication to build relationships and collaborate with parents, families, and other stakeholders to promote the academic success and well-being of all students. All school administrators:</i>	
a. Understand, value, and employ the community’s cultural, social, and intellectual context and resources;	30
b. Model and advocate for respectful communication practices between school leaders, parents, students, and other stakeholders;	31
c. Maintain high visibility and accessibility, and actively listen and respond to parents, students, and other stakeholders;	32
d. Recognize parents, students, and other stakeholders for contributions and engagement that enhance the school community; and	33
e. Utilize appropriate technologies and other forms of communication to partner with parents, students, and families on student expectations and academic performance.	34

Alignment to the Florida Educational Leadership Standards, School Principal Descriptors	
Practice	Evaluation Indicators
1. Professional and Ethical Norms	
<i>Effective educational leaders act ethically and according to professional norms to promote the academic success and well-being of all students. All school administrators:</i>	
a. Hold self and others accountable to the Principles of Professional Conduct for the Education Profession in Florida, pursuant to Rule 6A-10.081, F.A.C., and adhere to guidelines for student welfare, pursuant to section 1001.42(8), F.S., the rights of students and parents enumerated in sections 1002.20 and 1014.04, F.S., and state, local school, and governing board policies;	47
b. Acknowledge that all persons are equal before the law and have inalienable rights, and provide leadership that is consistent with the principles of individual freedom outlined in section 1003.42(3), F.S.;	48
c. Accept accountability for all students by identifying and recognizing barriers and their impact on the academic success of students and the well-being of the school, families, and local community; and	49
d. Act ethically and professionally in personal conduct, relationships with others, decision making, stewardship of the school’s resources, and all other aspects of leadership set forth in Rule 6A-5.080, F.A.C.	50
2. Vision and Mission	

School Administrator Evaluation System

Alignment to the Florida Educational Leadership Standards, School Principal Descriptors	
Practice	Evaluation Indicators
<i>Effective educational leaders collaborate with parents, students, and other stakeholders to develop, communicate, and enact a shared vision, mission, and core values to promote the academic success and well-being of all students. School principals:</i>	
a. Collaborate with district and school leaders in the alignment of the school vision and mission with district initiatives, State Board of Education priorities, and current educational policies;	12
b. Collaborate with members of the school and community using academic data to develop and promote a vision focused on successful learning and the academic development of all students;	13
c. Collaborate to develop, implement, and model a shared educational vision, mission, and core values within the school community to promote the academic success and well-being of all students;	14
d. Strategically develop and implement systems to achieve the vision and mission of the school – reflecting and adjusting when applicable; and	15
e. Recognize individuals for contributions toward the school vision and mission.	16
3. School Operations, Management, and Safety	
<i>Effective educational leaders manage school operations and resources to cultivate a safe school environment and promote the academic success and well-being of all students. School principals:</i>	
a. Manage the school’s fiscal resources in a responsible and ethical manner, engaging in effective budgeting, decision making, and accounting practices;	35
b. Manage scheduling and resources by assigning instructional personnel to roles and responsibilities that optimize their professional capacity to address all students’ learning needs;	36
c. Organize time, tasks, and projects effectively to protect school personnel’s work and learning, as well as their own, to optimize productivity and student learning;	37
d. Utilize data, technology, and communication systems to deliver actionable information to improve the quality and efficiency of operations and management to include safety, climate, and student learning;	38
e. Utilize and coach best practices in conflict resolution, constructive conversations, and management for all stakeholders related to school needs and communicate outcomes with school and district leaders;	39
f. Inform the school community of current local, state, and federal laws, regulations, and best practices to promote the safety, success, and well-being of all students and adults;	40
g. Develop and maintain effective relationships with feeder and connecting schools for enrollment management and curricular and instructional articulation;	41
h. Develop and maintain effective relationships with the district office and governing board;	42
i. Create and maintain systems and structures that promote school security to ensure that students, school personnel, families, and community are safe;	43
j. Ensure compliance with the requirements for school safety, as outlined in section 1001.54, F.S., section 1006.09, F.S., and Rule 6A-1.0017, F.A.C.;	44
k. Utilize a continuous improvement model to evaluate specific concerns for safety and security within the school environment; and	45
l. Collaborate with district and school leaders to create and implement policies that address and reduce chronic absenteeism and out-of-school suspensions.	46
4. Student Learning and Continuous School Improvement	

School Administrator Evaluation System

Alignment to the Florida Educational Leadership Standards, School Principal Descriptors	
Practice	Evaluation Indicators
<i>Effective educational leaders enable continuous improvement to promote the academic success and well-being of all students. School principals:</i>	
a. Create and maintain a school climate and culture of high expectations and enable school personnel to support the academic growth and well-being of all students;	1
b. Ensure alignment of the school’s learning goals and classroom instruction to the state’s student academic standards, and the district’s adopted curricula and K-12 reading plan;	2
c. Develop a structure that enables school personnel to work as a system and focus on providing evidence-based intervention, acceleration, and enrichment that meet student needs;	3
d. Promote the effective use of data analysis with school personnel for all student subgroups and provide coaching to improve student learning and minimize or eliminate achievement gaps;	4
e. Ensure all students demonstrate learning growth through a variety of ongoing progress monitoring data as evidenced by student performance and growth on local, statewide, and other applicable assessments as stipulated in section 1008.22, F.S.;	5
f. Manage uncertainty, risk, competing initiatives, and the dynamics of change by providing support and encouragement, and openly communicating the need for, process for, and outcomes of improvement efforts; and	6
g. Ensure and monitor the implementation of the Florida Educator Accomplished Practices as described in Rule 6A-5.065, F.A.C., by all instructional personnel.	7
5. Learning Environment	
<i>Effective educational leaders cultivate a caring, rigorous, and supportive school community that promotes the academic success and well-being of all students. School principals:</i>	
a. Develop and maintain routines and procedures that foster a safe, respectful, and student-centered learning environment;	8
b. Cultivate and protect a comprehensive system that establishes a culture of learning, which includes policies and procedures to address student misconduct in a positive, fair, and unbiased manner;	9
c. Deliver timely, actionable, and ongoing feedback about instructional practices driven by standards-aligned content to support and coach the development of instructional personnel’s knowledge and skills; and	10
d. Provide opportunities for instructional personnel to recognize, understand, and respond to student needs to minimize or eliminate achievement gaps.	11
6. Recruitment and Professional Learning	
<i>Effective educational leaders build the collective and individual professional capacity of school personnel by creating support systems and offering professional learning to promote the academic success and well-being of all students. School principals:</i>	
a. Recruit, hire, develop, support, and retain diverse, effective, and caring instructional personnel with the professional capacity to promote literacy achievement and the academic success of all students;	21
b. Attend to personal learning and effectiveness by engaging in need-based professional learning, modeling self-reflection practices, and seeking and being receptive to feedback;	22
c. Identify instructional personnel needs, including standards-aligned content, evidence-based pedagogy, use of instructional technology, and data analysis for instructional planning and improvement;	23
d. Develop a school-wide professional learning plan based on the needs of instructional personnel and students, and revise elements of the plan as needed;	24

School Administrator Evaluation System

Alignment to the Florida Educational Leadership Standards, School Principal Descriptors	
Practice	Evaluation Indicators
e. Develop school personnel’s professional knowledge and skills by providing access to differentiated, need-based opportunities for growth, guided by understanding of professional and adult learning strategies;	25
f. Monitor and evaluate professional learning linked to district- and school-level goals to foster continuous improvement;	26
g. Monitor and evaluate professional practice, and provide timely, actionable, and ongoing feedback to assistant principals and instructional personnel that fosters continuous improvement;	27
h. Provide time and resources to establish and sustain a professional culture of collaboration and commitment to the shared educational vision, mission, and core values of the school with mutual accountability; and	28
i. Adhere to the professional learning standards adopted by the State Board of Education in Rule 6A-5.069, F.A.C., in planning and implementing professional learning, monitoring change in professional practice, and evaluating impact on student outcomes.	29
7. Building Leadership Expertise	
<i>Effective educational leaders cultivate, support and develop other school leaders to promote the academic success and well-being of all students. School principals:</i>	
a. Develop and support open, productive, caring, and trusting working relationships among school leaders and other personnel to build professional capacity and improve instructional practice driven by standards-aligned content;	17
b. Cultivate current and potential school leaders and assist with the development of a pipeline of future leaders;	18
c. Develop capacity by delegating tasks to other school leaders and holding them accountable; and	19
d. Plan for and manage staff turnover and succession, providing opportunities for effective induction and mentoring of school personnel.	20
8. Meaningful Parent, Family, and Community Engagement	
<i>Effective educational leaders utilize multiple means of reciprocal communication to build relationships and collaborate with parents, families, and other stakeholders to promote the academic success and well-being of all students. All school administrators:</i>	
a. Understand, value, and employ the community’s cultural, social, and intellectual context and resources;	30
b. Model and advocate for respectful communication practices between school leaders, parents, students, and other stakeholders;	31
c. Maintain high visibility and accessibility, and actively listen and respond to parents, students, and other stakeholders;	32
d. Recognize parents, students, and other stakeholders for contributions and engagement that enhance the school community; and	33
e. Utilize appropriate technologies and other forms of communication to partner with parents, students, and families on student expectations and academic performance.	34

School Administrator Evaluation System

Appendix B – Observation Instruments for School Administrators

In Appendix B, the district shall include the observation rubric(s) to be used for collecting instructional leadership data for school administrators.

Student Learning and Continuous School Improvement

NOT OBSERVED (1)	DEVELOPING/BEGINNING (2)	APPLYING (3)	INNOVATING (4)
<p>Leader demonstrates little or no evidence of involvement in implementing the CSUSA Educational Model, curriculum design, instruction and assessment.</p>	<p>Leader is somewhat involved in the implementation of the CSUSA Educational Model, curriculum design, instruction and assessment, but struggles with full implementation and/or monitoring the effectiveness.</p>	<p>Leader is directly involved in the implementation of the CSUSA Educational Model, curriculum design, instruction and assessment.</p> <p>Leader regularly monitors effective school practices, ensuring it is part of the school culture.</p>	<p>Leader has modeled exemplary implementation of the CSUSA Educational Model, curriculum design, instruction and assessment.</p> <p>Leader has demonstrated exemplary systems for monitoring; therefore, it is naturally part of the school culture.</p> <p>Leader innovates schoolwide practices in instruction with continuous improvement within all school stakeholders and supports network wide success in this area.</p> <p>Leader is seen as a role model to others within CSUSA.</p>

Learning Environment

NOT OBSERVED (1)	DEVELOPING/BEGINNING (2)	APPLYING (3)	INNOVATING (4)
<p>Leader demonstrates little or no evidence of involvement in the implementation of cultivating a caring, rigorous and supportive school community that promotes the academic success and well-being of all students.</p> <p>Leader demonstrates little or no evidence of implementation or monitoring in this area.</p>	<p>Leader is somewhat involved in the implementation of cultivating a caring, rigorous and supportive school community that promotes the academic success and well-being of all students.</p> <p>Leader struggles with full implementation and/or monitoring the effectiveness in this area.</p>	<p>Leader is directly involved in the implementation of cultivating a caring, rigorous and supportive school community that promotes the academic success and well-being of all students.</p> <p>Leader regularly monitors effective school practices, ensuring it is part of the school culture.</p>	<p>Leader has modeled exemplary implementation of cultivating a caring, rigorous and supportive school community that promotes the academic success and well-being of all students.</p> <p>Leader has demonstrated exemplary systems for monitoring; therefore, it is naturally part of the school culture.</p> <p>Leader innovates schoolwide practices with continuous improvement within all school stakeholders and supports network wide success in this area.</p> <p>Leader is seen as a role model to others within CSUSA.</p>

Vision and Mission

NOT OBSERVED (1)	DEVELOPING/BEGINNING (2)	APPLYING (3)	INNOVATING (4)
<p>Leader demonstrates little or no evidence of involvement in the implementation of cultivating a caring, rigorous and supportive school community that promotes the academic success and well-being of all students.</p> <p>Leader demonstrates little or no evidence of implementation or monitoring in this area.</p>	<p>Leader is somewhat involved in the implementation of cultivating a caring, rigorous and supportive school community that promotes the academic success and well-being of all students.</p> <p>Leader struggles with full implementation and/or monitoring the effectiveness in this area.</p>	<p>Leader is directly involved in the implementation of cultivating a caring, rigorous and supportive school community that promotes the academic success and well-being of all students.</p> <p>Leader regularly monitors effective school practices, ensuring it is part of the school culture.</p>	<p>Leader has modeled exemplary implementation of cultivating a caring, rigorous and supportive school community that promotes the academic success and well-being of all students.</p> <p>Leader has demonstrated exemplary systems for monitoring; therefore, it is naturally part of the school culture.</p> <p>Leader innovates schoolwide practices with continuous improvement within all school stakeholders and supports network wide success in this area.</p> <p>Leader is seen as a role model to others within CSUSA.</p>

School Administrator Evaluation System

Building Leadership Expertise

NOT OBSERVED (1)	DEVELOPING/BEGINNING (2)	APPLYING (3)	INNOVATING (4)
<p>Leader demonstrates little or no evidence of involvement in the implementation of cultivating, supporting and developing other school leaders to promote the academic success and well-being of all students.</p> <p>Leader demonstrates little or no evidence of implementation or monitoring in this area.</p>	<p>Leader is somewhat involved in the implementation of cultivating, supporting and developing other school leaders to promote the academic success and well-being of all students.</p> <p>Leader struggles with full implementation and/or monitoring the effectiveness in this area.</p>	<p>Leader is directly involved in the implementation of cultivating, supporting and developing other school leaders to promote the academic success and well-being of all students.</p> <p>Leader regularly monitors effective school practices, ensuring it is part of the school culture.</p> <p>Leader continually builds capacity of their teams and recommends highly effective candidates for leadership opportunities.</p>	<p>Leader has modeled exemplary implementation of cultivating, supporting and developing other school leaders to promote the academic success and well-being of all students.</p> <p>Leader has demonstrated exemplary systems for monitoring; therefore, it is naturally part of the school culture.</p> <p>Leader innovates schoolwide practices with continuous improvement within all school stakeholders and supports network wide success in this area.</p> <p>Leader is seen as a role model to others in this area.</p> <p>Leader recognizes accomplishments and acknowledges failures while motivating continuous improvement on areas of growth within the school and throughout the network of CSUSA schools.</p>

Recruitment and Professional Learning

NOT OBSERVED (1)	DEVELOPING/BEGINNING (2)	APPLYING (3)	INNOVATING (4)
<p>Leader demonstrates little or no evidence of involvement in the implementation of building the collective and individual professional capacity of school personnel by creating support systems and offering professional learning to promote the academic success and well-being of all students.</p> <p>Leader demonstrates little or no evidence of implementation or monitoring in this area.</p>	<p>Leader is somewhat involved in the implementation of building the collective and individual professional capacity of school personnel by creating support systems and offering professional learning to promote the academic success and well-being of all students.</p> <p>Leader struggles with full implementation and/or monitoring the effectiveness in this area.</p>	<p>Leader is directly involved in the implementation of building the collective and individual professional capacity of school personnel by creating support systems and offering professional learning to promote the academic success and well-being of all students.</p> <p>Leader regularly monitors effective school practices, ensuring it is part of the school culture.</p> <p>Leader provides differentiated professional learning opportunities for staff.</p>	<p>Leader has modeled exemplary implementation of building the collective and individual professional capacity of school personnel by creating support systems and offering professional learning to promote the academic success and well-being of all students.</p> <p>Leader has demonstrated exemplary systems for monitoring; therefore, it is naturally part of the school culture.</p> <p>Leader innovates schoolwide practices with continuous improvement within all school stakeholders and supports network wide success in this area.</p> <p>Leader is seen as a role model to others in this area.</p> <p>Leader recognizes accomplishments and acknowledges failures while motivating continuous improvement on areas of growth within the school and throughout the network of CSUSA schools.</p> <p>Participates in hiring events to support other schools.</p>

School Administrator Evaluation System

Meaningful Parent, Family, and Community Engagement

NOT OBSERVED (1)	DEVELOPING/BEGINNING (2)	APPLYING (3)	INNOVATING (4)
<p>Leader demonstrates little or no evidence of involvement in the implementation of utilizing multiple means of reciprocal communication to build relationships and collaborate with parents, families, and other stakeholders to promote the academic success and well-being of all students.</p> <p>Leader demonstrates little or no evidence of implementation or monitoring in this area.</p>	<p>Leader is somewhat involved in the implementation of utilizing multiple means of reciprocal communication to build relationships and collaborate with parents, families, and other stakeholders to promote the academic success and well-being of all students.</p> <p>Leader struggles with full implementation and/or monitoring the effectiveness in this area.</p>	<p>Leader is directly involved in the implementation of utilizing multiple means of reciprocal communication to build relationships and collaborate with parents, families, and other stakeholders to promote the academic success and well-being of all students.</p> <p>Leader regularly monitors effective school practices, ensuring it is part of the school culture.</p> <p>Leader intentionally plans for opportunities to collaborate and build relationships with all stakeholders.</p>	<p>Leader has modeled exemplary implementation of utilizing multiple means of reciprocal communication to build relationships and collaborate with parents, families, and other stakeholders to promote the academic success and well-being of all students.</p> <p>Leader has demonstrated exemplary systems for monitoring; therefore, it is naturally part of the school culture.</p> <p>Leader innovates schoolwide practices with continuous improvement within all school stakeholders and supports network wide success in this area.</p> <p>Leader is seen as a role model to others in this area.</p> <p>Leader recognizes accomplishments and acknowledges failures while motivating continuous improvement on areas of growth within the school and throughout the network of CSUSA schools.</p>

School Operations, Management, and Safety

NOT OBSERVED (1)	DEVELOPING/BEGINNING (2)	APPLYING (3)	INNOVATING (4)
<p>Leader demonstrates little or no evidence of involvement in the implementation of managing school operations and resources to cultivate a safe school environment to promote the academic success and well-being of all students.</p> <p>Leader demonstrates little or no evidence of implementation or monitoring in this area.</p>	<p>Leader is somewhat involved in the implementation of managing school operations and resources to cultivate a safe school environment to promote the academic success and well-being of all students.</p> <p>Leader struggles with full implementation and/or monitoring the effectiveness in this area.</p>	<p>Leader is directly involved in the implementation of managing school operations and resources to cultivate a safe school environment to promote the academic success and well-being of all students.</p> <p>Leader regularly monitors effective school practices, ensuring it is part of the school culture.</p>	<p>Leader has modeled exemplary implementation of managing school operations and resources to cultivate a safe school environment to promote the academic success and well-being of all students.</p> <p>Leader has demonstrated exemplary systems for monitoring; therefore, it is naturally part of the school culture.</p> <p>Leader innovates schoolwide practices with continuous improvement within all school stakeholders and supports network wide success in this area.</p> <p>Leader is seen as a role model to others in this area.</p> <p>Leader is responsible for directly reporting to their governing board and has gained the respect of the board.</p> <p>Leader recognizes accomplishments and acknowledges failures while motivating continuous improvement on areas of growth within the school and throughout the network of CSUSA schools.</p>

School Administrator Evaluation System

Professional and Ethical Norms

NOT OBSERVED (1)	DEVELOPING/BEGINNING (2)	APPLYING (3)	INNOVATING (4)
<p>Leader demonstrates little or no evidence of acting ethically and according to professional norms to promote the academic success and well-being of all students.</p> <p>Principal makes no attempt to perform activities related to professional protocols.</p>	<p>Leader inconsistently acts ethically and according to professional norms to promote the academic success and well-being of all students.</p> <p>Leader struggles with full implementation and/or monitoring the effectiveness in this area.</p> <p>Leader is aware of CSUSA's professional protocols but does not demonstrate them consistently or fails to follow through with attempts to do so.</p>	<p>Leader consistently acts ethically and according to professional norms to promote the academic success and well-being of all students.</p> <p>Leader regularly monitors effective school practices, ensuring it is part of the school culture.</p> <p>Leader is aware of and adheres to CSUSA professional protocols.</p>	<p>Leader has modeled exemplary behavior, acting ethically and according to professional norms to promote the academic success and well-being of all students.</p> <p>Leader has demonstrated exemplary systems for monitoring; therefore, it is naturally part of the school culture.</p> <p>Leader innovates schoolwide practices with continuous improvement within all school stakeholders and supports network wide success in this area.</p> <p>Leader is recognized as a leader in this area, helping others demonstrate CSUSA professional protocols.</p>

Appendix C – Student Performance Measures

In Appendix C, the district shall provide the student performance measures to be used for calculating the performance of students for school administrators.

Student Performance Measures		
Grade Levels Served	Assessment(s)	Performance Standard(s)
Grades K-10	Northwest Evaluation Association's Measures of Academic Progress: Math and ELA	The percent of the school's students meeting their customized normative growth targets in Math and ELA from the fall to the spring.
Grades 11-12	Northwest Evaluation Association's Measures of Academic Progress: Math and ELA	The percent of the school's students improving their projected ACT/SAT aligned scores from the prior year.

School Administrator Evaluation System

Appendix D – Summative Evaluation Forms

In Appendix D, the district shall include the summative evaluation form(s) to be used for school administrators.

Final Scoring Examples

School Leader			
Unsatisfactory		Highly Effective	
PPE/APPE	1.26 Unsatisfactory	PPE/APPE	2.85 Effective
Growth	1.00 Unsatisfactory	Growth	4.00 Highly Effective
FINAL SCORE	1.09 Unsatisfactory	FINAL SCORE	3.34 Highly Effective



Charter Schools USA Leadership Evaluation System
School Year _____

Leader Name: _____
School: _____
Position: _____

Final Score:
Final Rating:

55%	Instructional Leadership: _____
45%	Student Performance _____

Supervisor Signature/Date: _____
Employee Signature/Date: _____

Board of Directors' Meeting

VI. New Business

Reading Plan



CSUSA K-12 READING PLAN

2023-2024

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Introduction

The reading curriculum for CSUSA Schools is based on a foundation of the FL BEST standards.¹ CSUSA applies a standards-based approach to reading instruction that focuses on mastery through the use of a Guaranteed and Viable Curriculum (GVC), the core of its education model. The GVC is based on the research of Robert Marzano as published in *What Works in Schools: Translating Research Into Action* (2003) and *The New Art and Science of Teaching* (2017). The GVC provides all students with equal opportunity to master the standards, and the time in which to reach mastery. The use of the GVC ensures that individual teachers do not have the option to disregard or replace assigned content. Teachers focus individualized reading instruction utilizing CSUSA created curriculum maps, which group and arrange the standards in a logical way to ensure all grade level standards can be taught within the school year. Instruction will incorporate a variety of authentic texts, with a blend of literary and informational texts in all grade levels. Along with other resources described further in this plan, CSUSA Schools will utilize a core reading resource, SAVVAS MyView Literacy (K-5) and Houghton Mifflin Into Literature (6-12). Core reading programs are augmented with diagnostic assessments, leveled texts, intervention and supplemental resources, as well as various other components to meet the needs of all students. The program provides support in building a strong foundation in reading and utilizing critical thinking skills within the reading activities.

The primary goal of the implementation of the reading curriculum is to teach children to understand what they read, and to become life-long readers through systematic, direct instruction of the Standards aligned to the six components of reading: phonological awareness, phonics, fluency, vocabulary, reading comprehension and oral language. CSUSA has incorporated the six components of reading into the GVC, providing curriculum maps with corresponding standards assessments and vocabulary that will assist teachers in systematic instruction of the standards. In the curriculum maps, standards are logically grouped and sequenced, building from simple to more complex skills and taught to mastery, as monitored through formative assessments. Phonemic awareness and phonics skills are scaffolded in blending, segmenting, deleting, and other skills. Research has identified specific skills children must learn in order to read well. According to the Report of the National Reading Panel Teaching Children to Read, the best instructional reading programs include: use of the alphabet (phonemic awareness and phonics), fluency (guided oral reading and independent, silent reading), and comprehension (vocabulary and text comprehension).

Research from *Florida Center for Reading Research* and *Just Read Florida!* will be continually reviewed in order to formulate a research-based reading curriculum based on the needs of the students. CSUSA Schools will implement an ELA block that includes time for all BEST ELA Strands in kindergarten through fifth grades. The ELA block will include whole group instruction and small group instruction utilizing a research-based sequence of reading instruction, with differentiation for specific student learning needs, timely and specific feedback, and high-student engagement to ensure the greatest impact of a full instructional block. There will be instruction for communication/writing, and further vocabulary development, including integration of science and social studies within the ELA block. In addition to the ELA block, there will be an additional block of time dedicated to targeted intervention, remediation or enrichment based on student need, which is aligned with Response to Intervention (RtI), described further in this plan. Standards-aligned reading, writing, speaking and listening instruction will be systematically integrated throughout the day in all subject areas.

¹ A review of the CSUSA Reading Plan for K-12 and guidelines provided by Just Read, Florida! is conducted annually to ensure alignment with current Florida state statute.

No matter the grade level, students in need of additional support will be provided the extra minutes of support either in a push-in or pull-out setting, possibly within a non-required specials period. Middle and high school grades will follow a similar plan, dependent on course scheduling. If students qualify based on data and assessments, they will receive intervention in reading.

Research informs us that there is an instructional difference between annual growth for students who are on grade-level and catch-up growth for students that are below or significantly below grade-level (Fielding, Kerr and Rosier 2007). Addressing literacy and reading for those who are multiple years behind grade-level is not a single year process, in fact, it is only after 2-3 years of comprehensive reading instruction of more than 200 minutes per day that students begin to cross the threshold of grade-level performance (50th percentile). With this in mind CSUSA Schools intend to provide extended instructional minutes to students below grade level through extended-day learning opportunities, remediation, additional tutoring, and in-school interventions.

Table 1.1 below describes a sample progression plan to increase instructional minutes in reading in grades K-5.

Table 1.1

Sample Progression Plan of Instructional ELA Minutes Grades K-5		
On Grade Level Instructional Plan	Strategic Instructional Plan	Intensive Instructional Plan
90-minute uninterrupted ELA block	90 minute uninterrupted ELA block	90-minute uninterrupted ELA block
30-minute additional block for ELA instruction	30-minute additional block for ELA instruction	30-minute additional block for ELA instruction
30-minute remediation/enrichment block	30-minute remediation/enrichment block	30-minute remediation/enrichment block
	30-minute Intervention block	30-minute Intervention block
		Additional 30-minute intervention block

K-5 Remediation/Enrichment

Students receive targeted instruction in core reading classes during a specific time block. Students are grouped based on their various levels of performance on grade-level standards. The groups are adjusted accordingly based on formative assessment data to ensure students continuously receive personalized instruction. For example, students that are below grade level may receive remedial instruction focused on foundation or comprehension skills, while novel studies or vocabulary application may be the focus for students on grade level. Students above grade level may be participating in an enrichment block where they are incorporating critical thinking and project-based learning to enhance their levels of understanding.

K-5 Intervention

Students who have been identified as having substantial reading deficiencies, as defined by [FL Rule 6A-6.053](#), receive targeted, intensive instruction during a specific intervention time block. They are grouped based on their various levels of performance within the domains of reading and are instructed based on those targeted skill gaps. The groups are adjusted accordingly based on screening, diagnostic and progress-monitoring data to ensure students continuously get the support they need.

The following table provides an example of an elementary schedule beginning with a remediation/enrichment block, a core integrated ELA block, and a separate block for intervention. See the school addendums for individual schools' schedules.

Table 1.2

Sample Elementary Schedule	
Time	Monday – Friday Schedule
8:00 am – 8:40 am	Remediation/Enrichment Block
8:40 am – 10:10 am	ELA Block – 90 Minutes Uninterrupted Reading Instruction
10:10 am – 10:40 am	Additional ELA Block - Integrated Social Studies and Science Content
10:40 am -11:10 am	Intervention Block
11:10 am – 11:40 am	Lunch
11:40 pm – 12:25 pm	Specials
12:25 pm – 12:55 pm	Guided PE
12:55 pm – 2:25 pm	Mathematics
2:25 pm – 3:00 pm	Science/Social Studies Experiential Block

6-12 Intervention

In middle and high school, students who need remediation as determined by their performance on state and/or interim assessments will receive intensive instruction through intensive reading support during a double ELA block, a push-in/pull out model or a separate intensive reading course, in addition to their scheduled English Language Arts course. Students are grouped based on their various levels of performance and targeted skill gaps. Throughout the class, groups are adjusted based on formative and progress monitoring data to ensure students continuously get the support they need. Small group instruction and research-based instructional strategies for intervention, such as close reading (Fisher & Frey, 2014) and literature circles (Marzano, Pickering & Pollack, 2001; Daniels, 2002; Langer, 2002; Barone & Barone, 2012; Helgeson, 2017) will be included.

Descriptions of the programs and resources used for intervention will be explained in detail further in Attachment A. Individual schools are not limited to the resources listed in this attachment. The resources used by the individual schools can be found in the school addendums.

Table 2.1 that follows, aligned with Response to Intervention (RtI) described further in this plan, describes the progression plan to increase reading instructional minutes in grades 6-12 to ensure that students achieve mastery of grade level expectations.

Table 2.1

Progression Plan of Instructional Reading Minutes 6-12		
On Grade Level Instructional Plan	Strategic Instructional Plan	Intensive Instructional Plan
50-102 minute ELA block	50-102 minute ELA block	50-102 minute ELA block
	50-minute intensive reading class (OR) intensive scaffolded support in reading during a double block/remediation block (OR) intensive scaffolded support in reading during a push-in/pull-out model	50-minute intensive reading class (OR) intensive scaffolded support in reading during a double block/remediation block (OR) intensive scaffolded support in reading during a push-in/pull-out model
		30-minute intervention sessions

Table 2.2 provides an example of a middle school schedule including intensive reading instruction through a push in/pull out method and a double block of ELA instruction.

Table 2.2

Sample Middle School Schedule		
Period	Time	Subject
	8:00 am – 8:24 am	Homeroom/Advisory
1	8:26 am – 9:16 am	ELA
2	9:18 am – 10:08 am	ELA (option for interventions)
3	10:10 am – 11:00 am	Math
4	11:02 am – 11:52 am	Musical Theatre (option for interventions)
5	11:54 am – 12:44 pm	Science
	12:46 pm – 1:16 pm	Lunch
6	1:18 pm – 2:08 pm	World History
7	2:10 pm – 3:00 pm	PE
	3:00 pm	Dismissal

The Comprehensive Core Reading Program (CCRP)

The Comprehensive Core Reading Plan (CCRP) is the basis of reading instruction provided to all students at all levels as a critical component of the GVC. SAVVAS MyView Literacy (K-5) is the state approved core-reading program for kindergarten through fifth grade. It is a comprehensive, research-based program, which provides for the implementation of an integrated approach, and supports the creation of a strong reading foundation required for the development of literacy skills needed for the success of 21st century learners. It correlates to the BEST standards across all grade levels and addresses the six areas of reading: phonological awareness, phonics, fluency, vocabulary, comprehension, and oral language. It also provides for explicit, systematic instruction, and ample practice opportunities which allow students to master necessary reading skills. This research-based instructional approach is provided during the uninterrupted 90-minute ELA block, and will incorporate a variety of authentic texts, with a blend of literary and informational texts in all grade levels. This combination of short stories, novels, non-fiction texts, poetry, and drama will prepare the student for real-life reading application. Text exemplars provide exposure to more complex text to challenge the students, allowing them to reach higher standards of success. The literature and non-fiction texts, supplemented with exemplar texts, suggested in the curriculum maps, are to be used for close, analytic reads.

A portion of the block will consist of teachers providing the designated reading lesson for the day, and the remainder of the time will be differentiated for students to receive targeted small-group instruction or complete independent activities tailored to practice necessary reading skills from the lesson. Small-group instruction and corrective feedback will be provided, and independent work will be monitored. Teachers will use texts and materials at the student's instructional level, and progress to more complex text as necessary.

HMH Into Literature, a comprehensive English Language Arts program with an integrated reading and writing approach, will be utilized in grades 6-12. The program correlates to the BEST standards for all grade levels and contains multiple resources that include a reading focus. For example, resources such as an interactive work text, The Close Reader, is provided for close reading as are digital tools to enhance students' ability to analyze and identify critical information within a variety of rigorous text structures. Into Literature can also be utilized to facilitate teacher-led small group instruction, which research shows to be an effective strategy for proficient reading. Additionally, Into Literature includes vast supplemental novels for the use of book studies and Literature Circles, a research-proven effective reading instructional strategy (Daniels, 2002; Langer, 2002; Marzano, Pickering & Pollack, 2001; Barone & Barone, 2012; Helgeson, 2017).

Supplemental Intervention Reading Program (SIRP)

Based on benchmark, interim and formative assessment data, students will receive additional instruction and practice on identified skills. Teachers will provide additional instruction outside of the 90-minute ELA block (K-5) in times such as the RtI block, through content area integration, during enrichment activities, and during any other opportunity to support student achievement of individual learning goals. Programs, resources and assessments used during SIRP are described in detail in Attachment A. Individual schools are not limited to the resources listed in Attachment A. The resources used by the individual schools can be found in the school addendums.

Comprehensive Intervention Reading Programs (CIRP)

CSUSA Schools will meet the individual needs of students who, based on diagnostic data, have been identified to have significant skill deficiencies and/or read one or more years below grade level. Students will receive additional instruction outside of the 90-minute ELA block and the SIRP interventions through the use of an evidence-based intervention program in a small-group setting. These students will receive more frequent progress monitoring to ensure accelerated progress toward grade level expectations. Students will not be pulled out of core subjects for this additional reading instruction. For example, the comprehensive reading instruction could occur during dedicated intervention times, an extension of an ELA block, or during non-required electives. Programs, resources, and assessments used during CIRP are described in Attachment A. Individual schools are not limited to the resources listed in the school addendums.

Response to Intervention

CSUSA Schools will use a Response to Intervention model based on a Multi-Tiered System of Supports (MTSS) to provide high quality instruction and interventions matched to the needs of each individual student. This model is aligned with all federal and state laws to ensure all students make appropriate learning gains. Each student's performance will drive future instructional decisions. This will be in place for all students in need of reading intervention, including students who have previously been identified as meeting Exceptional Student Education (ESE) eligibility requirements, students with 504 plans, and English Language Learners (ELL). Students with IEPs qualify for Tier 2 and Tier 3 services in the same manner as all other students, in addition to any services and accommodations that they are already receiving through their IEP. CSUSA Schools will follow the district's guidelines for 1011.62(9), F.S., and FL Rule 6A-6.053, where all students in grades kindergarten through 12 requiring Tier III intensive reading interventions will be taught by a teacher who is certified or endorsed in reading.

The RtI model includes:

- Tier 1 – Standards-Based Classroom Learning. All students participate in general education learning that includes: universal screenings to target groups in need of specific instructional and/or behavioral support and implementation of the Florida Standards (BEST). This is implemented through standards-based classroom structure, differentiation of instruction, flexible grouping, progress monitoring, formative assessments, and positive behavior supports.
- Tier 2 – Needs-Based Learning. In addition to Tier 1, targeted students participate in standard intervention protocol processes for identifying and providing evidence-based interventions based on student need, on-going progress monitoring to measure student response to intervention and guided decision-making. Instruction occurs in small-groups in addition to the time allotted for core instruction.
- Tier 3 – SST-Driven Learning. In addition to Tier 1 and Tier 2, targeted students participate in intensive, formalized problem solving to identify individual student needs; targeted evidence-based interventions tailored to individual needs; evidence-based curriculum resources; frequent progress monitoring; and analysis of student response to intervention(s). The time spent on instruction for Tier 3 students is in addition to the combined Tier 1 and Tier 2 amounts.

See Addendum for a draft of a Reading Intervention Process and Procedures Manual for CSUSA Schools.

CSUSA Schools ensure that behavior does not impact the reading acquisition process. Through a collaborative problem-solving model, the multi-disciplinary team, which may include school counselor, teacher, curriculum resource teacher, administrator will systematically review performance data of all students and identify interventions as needed to improve student performance. This team will work with teachers on implementation of these interventions with fidelity and progress monitoring. The team will meet regularly to discuss how to better enable learning for students at each of the three intervention tiers.

CSUSA Schools will offer ELL students instructional services through a Mainstream/Inclusion English Language Arts and Mainstream/Inclusion for Core/Basic subject areas model. Sheltered instruction may be offered to students in grades 6 –12 as needed via English Through ESOL and Developmental Language Arts Through ESOL. Mainstream/inclusion instruction provided to ELL students will be equal in amount, sequence, and scope to the instruction provided to the non-ELL students at the same grade levels. WIDA Can Do Descriptors will be used as a tool to help differentiate instruction, according to what the student should be able to do based on the student's stage of English language proficiency. Instruction will be supported through the use of differentiated ESOL instructional strategies, accommodations, materials, and assessments, which are monitored by the ELL committee and documented in lesson plans. The effectiveness of these ESOL strategies will be determined by the teachers' observations, administrative classroom walk-throughs, data chats, and site visits. In addition, the curriculum, textbooks, and other instructional materials used by ELL students will be comparable to those used by their non-ELL counterparts. Supplemental text and materials will also be provided as needed for language acquisition and reading instruction.

ESOL components are included within the SAVVAS MyView Literacy (K-5) reading program, such as leveled texts, to supplement the lesson and provide differentiated support to ELL students. All students, including ELL students, who are performing below grade level will be referred to the RtI process. Interventions that will be provided include push-in/pull-out support and small-group instruction. Progress Monitoring Plans (PMP) will be created for all students, including ELL students, to properly document types and frequency of interventions. The ESOL coordinator will take part in monitoring these PMPs to ensure ELLs are making adequate progress based on performance of class and benchmark assessments. The state required assessment, ACCESS for ELLs, will be administered as appropriate.

Students in CSUSA Schools who have been identified and qualify for a Gifted Education Program, each have an Educational Plan (EP). The schools' gifted teachers work collaboratively with the instructional team to support the students in the achievement of their EP goals. Strategies utilized will allow students to be academically challenged and will focus on higher-order thinking skills. The team works together to review student data and identify enrichment areas which may be targeted through differentiated instruction. Through differentiated activities, gifted students' studies may encompass holistic projects that include components such as the development of advanced research skills, complex creative thinking and problem-solving, communication skills for a variety of audiences, and use of technology to promote the desire for learning on self-selected and/or teacher-selected topics.

Between diagnostic and interim assessment periods, teachers will administer a variety of assessments to students in need of intervention, or to those who are not responding to interventions. The norm-based Northwest Education Association (NWEA) assessment or other comparable assessments are used as the universal screenings for all grade levels, K-10 to determine student need for intervention. For the complete breakdown of diagnostic tools used and frequency of assessment during the RtI process, see Assessment section beginning on page 15.

All elements of progress monitoring will be shared with parents through the report card and data conferences, conducted throughout the year. Parents will have the option to schedule conferences as needed with the teacher. This connection between home and school will enhance students' ability to achieve annual progress.

Reading Program Specifications

In order to make reading a “primary focus,” all objectives from the *Just Read Florida!* Reading Program Specifications that follow will be implemented at CSUSA Schools.

Specification 1: Professional Development

- Comprehensive Initial Professional Development
- Professional Development for Everyone
- Frequent and Continuous Professional Development
- Professional Development to Impact Change
- Professional Development Led by School-site Expertise

CSUSA Schools will provide professional development for all teachers through the model of continuous improvement. All teachers will be provided research-based professional development targeted on school improvement goals. Teachers will meet in professional learning communities weekly by grade level teams, facilitated by their team leads, to analyze student data and design units and accompanying lessons. Additionally, team leads participate in monthly leadership meetings with administrators. Based on administrative/support walk-throughs, site visit feedback, and student performance, teachers will be provided specific, differentiated professional development from mentor teachers, administrators, curriculum specialists, or curriculum resource teachers (CRTs). At least one CRT will be on staff at all CSUSA Schools, and a regional curriculum specialist will be assigned for support. Professional development will be provided at least monthly, in addition to weekly grade level meetings, and on designated teacher professional development days. Teachers will meet for data chats with mentor teachers and administrators, after benchmark assessment periods, to analyze student reading progress, and develop an action plan for professional development. These data chats can include reading intervention strategies, teaching reading in content areas, and many other literacy development opportunities. Professional development will have an emphasis on dyslexia, multisensory interventions and explicit instructional approaches. Florida's BEST Standards and scientifically based reading research and evidence-based practices will also be an area of focus for professional development and PLCs. A sample professional development agenda is shown in Table 3 that follows. In addition to the following network-wide plan, see the school addendums for individual schools' customized professional development plans.

Table 3

Professional Development Agenda		
Month	Topic	Facilitator
July/August	CRT Boot Camp	Curriculum Specialist
September	Data Driven Instruction	Curriculum Resource Teacher
October	Cadre webinar	Curriculum Specialist
November	Coaching Cadre in person	Curriculum Specialist
December	Small Group Instruction	Curriculum Resource Teacher
January	Cadre Webinar	Curriculum Specialist
February	Coaching Cadre in person	Curriculum Specialist
March	Literacy Across Content Areas	Curriculum Resource Teacher
April	Cadre webinar	Curriculum Specialist
May	Cadre Webinar	Curriculum Specialist

In preparation for their highly supportive roles within CSUSA Schools, CRTs attend training workshops each year to further professional knowledge on how to best serve CSUSA Schools. In order to facilitate professional development to the teachers throughout the year, CRTs attend Curriculum Cadres and webinars provided by curriculum specialists.

Principals and Assistant Principals have their own professional development institutes over the summer to prepare for the coming year, with regard to best practices, new regulations, and any other expectation within their roles. Principals and Assistant Principals attend meetings to receive support within their positions.

CSUSA also has a professional development plan for New Teacher Induction (NTI) prior to orientation at the school level. Additional opportunities for NTI will be provided throughout the year as teachers are hired. Returning teachers receive at least one full week of professional development prior to the start of the new school year for Returning Teacher Orientation (RTO). These two-week trainings are provided by CSUSA, and are facilitated by Curriculum Specialists, site-based administrators, and Curriculum Resource Teachers. During the first days of NTI/RTO, all teachers new to the school will receive comprehensive training that ensures their understanding and implementation of the GVC. In subsequent days, all teachers will receive training based on the Marzano works, *What Works in Schools: Translating Research into Action (2003)*, and *Classroom Instruction That Works: Research-Based Strategies for Increasing Student Achievement (2001)*. This professional development will support all areas of reading instruction, including the use of targeted instruction, differentiated instruction, formative and summative assessments, tracking and monitoring progress, and working with special needs students such as ELL and students with disabilities.

Teachers have to complete required coursework to obtain proper ESOL endorsement, as well as follow state guidelines for professional certificate renewal. In addition, teachers and administrators are encouraged to exemplify the commitment to lifelong learning, by seeking professional development outside of the requirements of CSUSA Schools.

Professional development based on reading instructional software programs occurs throughout the year. Both CSUSA and the individual software companies provide these trainings. Training formats include face-to-face, train-the-trainer, network wide webinars and continuous follow up visits and support. Trainings are also provided by core textbook publishers throughout the year on appropriate, new uses of resources, including ways to best utilize provided materials to reach struggling readers.

Specification 2: Administrative Practices in Support of Reading

- 2.1 Reading as a School-wide Priority
- 2.2 In-service and Evaluation Processes Focused on Reading
- 2.3 Resource Focus on Reading Achievement

School leaders will set high expectations for student achievement in reading and will develop a culture of excellence with a focus on reading. The frequent administrative/support walk-throughs and site visit feedback will be targeted to track teachers' mastery of high-probability, research-based instructional strategies. These measures ensure that teachers implement the reading plan with fidelity and that resources are allocated and used to deliver the strongest impact on student achievement in reading.

High-quality reading programs and materials will continuously be chosen to meet the needs of students. Feedback from teachers can be gathered at each biweekly data chat, as well as from results from each interim assessment and benchmark assessment provided by the Northwest Evaluation Association (NWEA) or other comparable assessments to evaluate the effectiveness of each chosen instructional program. These assessments are described further in this plan. Core curriculum may be supplemented by the purchase of novels and other approved fiction and nonfiction texts for students to read within classroom instruction, as well as for personal reading pleasure, to increase motivation and foster a love for reading in students. The Curriculum Resource Teacher will collaborate with the reading and content area teachers to create text sets or collections of books around a topic of inquiry at varying levels of complexity. If an individual school has received a Title I designation, there also could be additional resources and personnel, such as a reading coach, to assist with the selection of materials.

The principal will clearly articulate the vision, mission, and expectations that all children can read, and assist in establishing reading as a priority. Schools may support reading as a priority by spearheading a Reading Challenge in which all students will be expected to read a specific number of books at their independent level throughout the year.

Table 4 below provides CSUSA guidelines for the number of books that may be read by each student:

Table 4

Sample Reading Challenge Goals	
Grade Level	Number of Books
Kindergarten	100
1 st - 5 th Grade	50
6 th - 12 th Grade	30

Teachers can monitor students' independent reading, and check for comprehension in a variety of ways including, but not limited to, student created illustrations, summaries, and verbal explanations. Progress toward the school-wide goal will be tracked and celebrated on hallway or classroom displays. This challenge will also provide for a home-school connection with reading, in addition to their regular daily homework assignments from core courses. Parents will be required to sign a reading log or tracking system to monitor students' independent reading at home. Parents can facilitate deeper understanding of texts by being the "teacher" at home, asking their children questions about what they are reading and providing support for any book reports or projects that may need to be completed. Students may have the opportunity to use tablets or e-readers as well.

Staff members may also participate in a similar reading challenge. This can further promote CSUSA Schools' vision of creating the desire for students to be life-long learners as teachers will be role models, demonstrating their love for learning through reading.

CSUSA Schools will also have a Literacy Committee or Reading Leadership Team in order to develop programs and activities that will promote reading throughout the school.

Specification 3: High Quality Reading Instruction is a Dynamic System

- 3.1 Propels Student Learning in Essential Reading Components
- 3.2 Expends Efficient Use of Instructional Time
- 3.3 Contains Systematic Set of Assessment Practices
- 3.4 Differentiated Instruction

Essential Reading Components

The six components of reading will be taught explicitly with structured practice to ensure mastery. Speaking and listening skills is an essential component of literacy. Expressive and receptive oral language skills will be provided throughout the English Language Arts instructional block. Opportunities for students in all grades will be provided to engage in developmentally appropriate collaborative partner, small group and whole class discussions. These discussions will include vocabulary development, guided practice, demonstrating understanding by summarizing and retelling, reporting on topics and relating key details of stories in a logical fashion, presentations and picture chats.

Phonological awareness skills, such as phoneme blending and phoneme deletion, will be scaffolded beginning with simpler phonemes, and building to more complex phonemes. Phonics skills and decoding strategies will be taught systematically and sequentially so that students understand how letters represent sounds and sounds blend together to make words that contain meaning. The curriculum supports students enhancing their phonics skills within their writing. In addition to explicit whole group instruction, these skills are further mastered through small group instruction, centers, and cooperative learning activities.

Teachers will provide fluency instruction on three levels of text: high frequency word fluency, phrase fluency, and text fluency. Students will set individual goals for fluency, and teachers will track progress toward achievement through regular fluency assessments.

To build academic vocabulary, teachers will choose the most important vocabulary words to teach, and following a six-step process to teach new words so that students develop a deep understanding of the word (Marzano). Students are first provided a description or example of the word (verbally and in non-linguistic form). Students then restate this description in their own words, and also create a picture or symbol to represent the word. Students interact with this new word in various higher-order activities throughout the week, as well as with each other. They may also participate in games with the word for further motivation and connections.

Reading process and literary analysis skills will be taught through direct instruction of content cluster skills, and modeling of metacognitive, comprehension strategies (Keene and Harvey & Goudvis). This is supported through small group instruction with leveled texts. By providing direct, systematic instruction for all six components of reading, CSUSA Schools will ensure that all students achieve annual growth in reading.

Using an integrated approach, writing will be a part of all content areas. Included in this approach will be elements from direct skill instruction and the process-oriented methodology including frequent opportunities for students to engage in, and apply specific skills in a variety of communication activities. Additionally, writing skills will be strengthened across the curriculum through responding to text and the use of writing strategies such as, planning, revising, editing, peer review and collaboration. Furthermore, text production and process writing approaches will be incorporated. Technology, such as word processing will be utilized as support.

Efficient Use of Instructional Time

In order to maximize instructional time, teachers are requested to map out their lessons minute-by-minute. This ensures for “bell-to-bell” instruction, with research-based strategies implemented to engage students within learning the entire time. These lesson plans are approved by administrators and implemented with fidelity throughout the year. With administrative approval, teachers may adjust their plans as the year progresses to best fit the needs of students. These minutes are posted in the classroom for all students, as well as visitors, to see. This makes all stakeholders aware of what is happening in the classroom and assists with appropriate instructional pacing.

Teachers are also expected to map out their lesson plans in a very structured, research-based manner, following the guidelines of using an introduction, modeling, guided practice, independent practice, and closure within every lesson and every subject.

Reading processes and literary analysis skills will be taught through direct instruction of content cluster skills and by modeling of metacognitive comprehension strategies (Keene and Harvey & Goudvis). This is supported through small group instruction with leveled texts. Students will have access to leveled readings and activities in targeted small groups and centers used for individualized instruction and practice. Highly qualified teachers will appropriately group students by level and differentiate instruction targeted to particular groups’ needs through scaffolded, reading lessons. Additionally, instructional software, which adapts to student’s individual needs will be used.

Students move into independent practice when they have proven they have understood the concept, and the purpose is to master the objective. During this time, teachers can work with small-groups, and focus on targeted instruction using research-based strategies through targeted small group instruction and implement differentiated and skill-specific centers. This allows teachers to provide extra assistance to those who are not ready to move on to the independent practice stage and hone in on particular deficiencies. Lastly, a closure activity is conducted, whether it is in the form of an exit-slip, or turn-and-talk response, in order to gauge final understanding of the concept taught within the lesson. This effective use of instructional time plan applies to all subject areas, not just reading. For those students who are in need of extra instructional time and support, see the sample schedules provided.

Assessment

At the beginning of every school year, teachers will analyze previous year’s state assessment scores and identify each student’s reading level through a variety of assessments. Examples of assessments that may be available for CSUSA Schools are shown in Table 5.1 below. See the school addendums for specific progress monitoring assessments used at individual schools and Attachment B for an overview of CSUSA assessments and reports.

Table 5.1

Grades K-2 Sample Reading Assessments		
Category	Assessment	Frequency
Screening	NWEA MAP Growth; STAR; iReady	Up to 3 times a year
Diagnostic	iReady Progress Monitoring; DIBELS; NWEA Reading Fluency	1-3 times a year
Progress Monitoring	STAR; Easy CBM; DIBELS; NWEA Reading Fluency; DAR; MyView	Minimum of every 3-4 sessions within a 6-8-week intervention cycle
Outcome Measures	NWEA MAP Growth; State Assessments, Instructional Focus Assessments	Range: by unit → 3 times a year

Table 5.2

Grades 3-5 Sample Reading Assessments		
Category	Assessment	Frequency
Screening	NWEA MAP Growth; FAST; iReady	Up to 3 times a year
Diagnostic	iReady Progress Monitoring; DIBELS; DAR; NWEA Reading Fluency	1- 3 times a year
Progress Monitoring	FAST/Cambium; Easy CBM; STAR; DIBELS; DAR; NWEA Reading Fluency; MyView	Minimum of every 3-4 sessions within a 6-8-week intervention cycle.
Outcome Measures	NWEA MAP Growth; State Assessments, Instructional Focus Assessments	Range: by unit → 3 times a year

Table 5.3

Grades 6-12 Sample Reading Assessments		
Category	Assessment	Frequency
Screening	NWEA MAP Growth; iReady (6 th - 8 th); FAST	Up to 3 times a year
Diagnostic	DIBELS; DAR; iReady Progress Monitoring (6 th - 8 th)	1-3 times a year
Progress Monitoring	Easy CBM; FAST/Cambium (6-10); DIBELS, DAR	Minimum of every 3-4 sessions within a 6-8-week intervention cycle.
Outcome Measures	NWEA MAP Growth; State Assessments, Instructional Focus Assessments;	Range: by unit → 3 times a year

In addition to the assessments above, fluency assessments such as oral reading fluency checks using scaffolded discussion templates, will provide data regarding reading level progress. For those students with disabilities for whom participation in the regular state assessments has been deemed not appropriate per their Individualized Education Plans, alternative options will be provided per the Florida state guidelines. CSUSA Schools will be in compliance with all guidelines and requirements, including assessments for students with Individual Education Plans and English Language Learners. For those third grade students who do not meet standardized testing passing requirements, CSUSA Schools will utilize state approved alternative assessments for good cause promotion. Teachers will administer formative and summative standard based assessments that are designed to evaluate whether a student has mastered a specific standard at the lowest level that was taught. Each assessment will measure the academic performance of each student on a particular standard, based on content that has been introduced and practiced multiple times.

NWEA MAP Growth, or a comparable assessment, may be administered three times per year, as well as interim assessments will provide data regarding progress toward the state-mandated assessment, and are described as follows:

- NWEA Interim Formative Assessments - The Northwest Evaluation Association (NWEA) MAP Growth assessments are nationally normed, and proven to be effective at targeting student achievement and determining skills students need to improve performance. NWEA uses a scale score (RIT) that continues through each grade level, which enables us to monitor growth from one grade level to the next, as well as determine exactly how far above or how far below grade level a student is. NWEA currently provides the Measures of Academic Progress (MAP). These assessments are adaptive and computer-based, which help prepare students for the format of the state assessments as well. NWEA MAP tests students with engaging, ability-appropriate content. NWEA is an adaptive assessment; therefore, as a student responds to questions, the test difficulty adjusts to the level of the student.

Assessments are followed by a decision-making process to determine the next action to take to meet students' needs. Teachers use data from state assessments, NWEA MAP, interim assessments, and class assessments to drive the decision-making process with regard to differentiated instruction. This decision making includes re-teaching, changing the instructional strategies, or modifying the developed product to demonstrate understanding. Student groupings will change in classes periodically depending on the activity level and ability level. Teachers will integrate formative assessments throughout activities to make adjustments. Continuously assessing, reflecting, and adjusting content, process, and product enables teachers to best meet the needs of each individual student.

For students receiving targeted intervention, for example those receiving Tier 2 or Tier 3 support, the decision-making process will be more formal. After every 3-4 intervention sessions there will be an analysis of the progress monitoring to determine the success of the intervention. After 6-8-weeks there will be a meeting to analyze the data to determine if the student needs to continue with the intervention, if the intervention needs to be modified, or if the student has met their goals and no longer needs the intervention. Time frames may be adjusted based on LEA guidelines.

Differentiated Instruction

CSUSA Schools will follow the belief that differentiated instruction includes:

- A teacher's response to student needs
- The recognition of students' varying background knowledge and preferences
- Student-centered instruction that addresses students' differences
- A blend of whole-group and small-group instruction.

Research states that teachers can differentiate in various ways: with the content students are learning; the process or environment in which the material is being taught; and the product that is developed to demonstrate learning. Teachers will take into consideration the students' readiness for learning, their interest, and their learning profiles.

Research-based best practices with regard to differentiating include:

- For student readiness: focusing on the standard for the content being taught and the objective that must be mastered, but content may be at various levels (i.e. students may read higher-level text yet still master the same standard as students reading on-level text).
- For student interest: allowing students to choose from a list of options of how they will demonstrate mastery (i.e. some students may complete a project, whereas others might write an essay).
- For student learning profile: addressing various individual student differences in learning styles (i.e. students that are tactile learners can use manipulatives, whereas students who are visual learners can use pictures).

Using assessments describe previously in the plan, students will be assessed at the beginning of the school year to determine basic reading development and to detect the presence of any difficulty. Based on the instructional implications of the diagnostic screening, students will be provided instruction to meet their individual needs with an emphasis on cooperative learning and small group instruction. Cooperative groups are flexible based on progress monitoring of reading skills. The reading lesson segments can incorporate differentiated texts—for on-level, advanced, below-level, and ELL students. Teachers will utilize various rigorous and standards-based center resources to engage students in reading activities to deepen their understanding of reading skills through hands-on activities, the use of manipulatives (i.e. word sorts, letter tiles, and dry erase boards), and integration of technology (i.e. listening centers, Reading Plus).

To further enhance learning for those students who are higher-level, including gifted learners, CSUSA Schools will emphasize using higher-order thinking skills and higher-order tasks to challenge the students. These tasks are utilized as students master concepts and deepen their understanding, and ultimately will benefit all levels of learners. The activities are to enrich college-ready skills, such as problem-solving, critical thinking, synthesizing, analysis, connections, creativity, metacognition, evaluation of decision-making, and transferring knowledge. Not only can these be applied within the reading program, but also across all content areas. Examples of higher-order activities that can be utilized include, but are not limited to:

- Cooperative learning groups
- Student-created artifacts
- Cross-curricular projects
- Inductive learning
- Real-world application projects
- Circle of knowledge
- Evaluations and Critiques
- Research projects
- Debates
- Mock trials

Specification 4: Reading Text Materials and Resources

- 4.1 Materials Aligned with Student Reading Levels
- 4.2 Comprehensive Instructional Materials
- 4.3 Wide Assortment of Diverse Text
- 4.4 Flexible Use of Text
- 4.5 Appropriate Use of Technology

The Comprehensive Core Reading Plan (CCRP) Materials: CSUSA Schools will use SAVVAS MyView Literacy (K-5) and Houghton Mifflin Harcourt Into Literature (6-12). As all reading resources are consistently reviewed and evaluated, these choices may change in the future if new, more effective, research-based resources are determined. As stated previously, these proposed programs include a range of diverse print and media aligned with the Florida's BEST Standards. Within the programs there are diagnostic assessments, leveled texts, intervention and supplemental resources, as well as various other components to meet the needs of all students.

Accompanying instructional materials such as workshop kits, decodable books, and leveled reading sets will be used for differentiated instruction during the K-5 90-minute ELA block, and during the regularly scheduled double block of middle school ELA as illustrated on the sample student schedules in this document. This integrated reading and ELA block will infuse reading instruction for all students through the use of research-based strategies such as close reading experiences and novel studies with the use of exemplar texts. The increase in complexity will be accomplished by exposing students to authentic texts. Students will have the opportunity to utilize these resources at school and at home.

Supplemental Intervention Reading Program (SIRP) Materials

CSUSA Schools will meet the individual needs of students during the school day. The schedules outlined in this plan show additional minutes outside of the uninterrupted 90- minutes of core reading instruction through the Supplemental Intervention Reading Program. Based on classroom and benchmark data, students will receive additional instruction and practice on identified skills. Teachers will provide additional instruction outside of the 90-minute ELA block in times such as the RtI block, through content area integration, during enrichment activities, and any other opportunity, to support student achievement of individual learning goals. A comprehensive list of programs, materials and resources for SIRP is detailed in Attachment A. See the school addendums for the list of resources utilized by individual schools, along with descriptions of how the programs are implemented. Individual schools are not limited to the resources listed in Attachment A. CSUSA is dedicated to increase the resources and materials used to support SIRP at the 6-12 grade levels.

Comprehensive Intervention Reading Programs (CIRP) Materials: CSUSA Schools will meet the individual needs of students who, based on diagnostic data, have been identified to have significant skill deficiencies, and/or read one or more years below grade level, these students will be given additional instructional minutes using an evidence-based intervention program. In addition to SIRP intervention, students will receive this additional instruction outside of the regularly scheduled ELA block, in a small-group setting, with more frequent progress monitoring, to ensure accelerated progress toward grade level expectations. Various materials and strategies will be utilized to aid those students needing extra support in meeting and exceeding a year's worth of learning. A comprehensive list of programs, materials and resources for CIRP is detailed in Attachment A. See the school addendums for the list of resources utilized by individual schools, along with descriptions of how the programs are implemented. Individual schools are not limited to the resources listed in Attachment A. CSUSA is dedicated to increase the resources and materials used to support CIRP at the 6-12 grade levels.

Attachment C demonstrates a sample of the decision-making process through which students are identified for strategic or intensive support. For students who have not responded to a specific reading intervention delivered with fidelity and with the initial intensity (time and group size) provided, reading intervention instruction and/or materials will be changed based on student data. Also, reflected in Attachment C are examples of materials that may be utilized during the intervention process. Listed materials will be utilized as the resource, such as FCRR, for research-based reading acquisition strategies. When students are not responding to an intervention their supports are increased, and/or the intervention being used is changed. Assessment and progress monitoring is continued in order to determine and target the deficiency.

Use of Technology and Digital Materials

A primary focus of CSUSA Schools is utilizing technology as an effective way to increase student engagement and interaction with learning, as well as for real-world application. CSUSA Schools will do the same and leverage many digital curriculum assets to enhance the offerings for remediation, enrichment and direct classroom instruction. The goal of technology usage is to create an interactive classroom, taking technology out of the hands of the teachers and place it within the hands of students, for an optimal experiential learning environment. Teachers will be trained to integrate technology into the student-learning environment to increase academic achievement for each student.

With the integration of technology, all students will have targeted access to curricular resources, assessment, technology-based intervention, and enrichment enhancing differentiation. Teachers and students will have technology integrated in the classroom through a variety of modalities. For students, this may include:

- Flat screen televisions with interactive tablets
- SMART/Interactive Panel Boards
- Laptop computers
- Computer labs
- Tablets
- Document cameras
- Production room

CSUSA Schools will utilize digital texts and materials in addition to the traditional texts used in schools. All of the textbook programs used will have a digital book component for both school and home. CSUSA Schools will work to build a partnership with a local library as well to obtain more access to digital content. Materials will consistently be reviewed and updated based on impact on student achievement, with digital texts as a priority to meet student needs.

Attachment A

Evidence-Based Intervention Resources, Programs, and Materials

Examples of Evidence-Based Assessments

Additional evidence-based assessments may be used at the individual school level.

Name of Assessment	Type of Assessment	Frequency
NWEA MAP Growth (K-12)	Screening	up to 3 times per year
NWEA Reading Fluency (K-5)	Screening, Diagnostic and/or Progress Monitoring	up to 3 times per year
STAR Early Literacy/Reading State Assessments (K-2)	Screening	3 times per year
MyView, MyFocus (K-5)	Progress Monitoring	Ongoing, as needed
Read 180	Progress Monitoring	Ongoing, as needed
DIBELS (through 8 th grade)	Diagnostic/Progress Monitoring	Ongoing, as needed
Easy CBM (K-12)	Diagnostic/Progress Monitoring	Ongoing, as needed
FAST Progress Monitoring (3-10)	Progress Monitoring	2 times per year, plus summative FAST
DAR (K-12)	Diagnostic/Progress Monitoring	Ongoing, as needed
i-Ready (K-8)	Screening/ Diagnostic	1 to 3 times per year

Examples of Evidence-Based Intervention Resources, Programs, and Materials

Additional evidence-based programs, resources and materials may be used at the individual school level.

Resources/ Program	Grade Level	Phonics	Phonemic Awareness	Fluency	Comprehension	Vocabulary	Oral Language
Lexia Core 5	K-5	x	x	x	x	x	x
Lexia Power Up	6-12		x	x	x	x	
i-Ready	K-8	x	x		x	x	
Reading Horizons	4-12			x	x	x	x
Read 180	3-12	x	x	x	x	x	
Phonics for Reading	2-6	x	x	x			
Intensive Reading	MS Course	x	x	x	x	x	x
Edgenuity MyPath	6-12				x	x	
STARI	6-8			x	x		
FCRR	K-12	x	x	x	x	x	x
Scholastic Reading Kits	K-5	x	x	x	x	x	x
Exact Path	K-12	x	x	x	x	x	x
Spire	1-8	x	x	x	x	x	x
Orton Gillingham	K-12	x	x	x	x	x	
Heggerty	K-12	x	x				
Corrective Reading	3-12	x		x	x		
SIPPS	K-12	x	x	x		x	

*See school specific addendums for details.

Attachment B

CSUSA Assessment and Data Reference Sheet

NWEA – Northwestern Evaluation Association

Name	Description
MAP (Measures of Academic Progress) Growth	<ul style="list-style-type: none"> • Administered up to three times annually • Grades 2-5, 6-10, 11-12 students that retake a reading course • Computer-based, Adaptive • Data: RIT score, student’s instructional level • K-2 Test includes audio support (for K-1 and non-reading 2nd grade students)
MAP for Reading Fluency	<ul style="list-style-type: none"> • Leverages speech recognition technology and automatic scoring to measure oral reading fluency, reading comprehension, and foundational reading skills – and delivers immediate results to teachers
Surveys	<ul style="list-style-type: none"> • Grades 2+ • Used to test students outside of the testing window • Not a replacement for MAP assessments • Cannot be used in growth calculations (not enough questions) • Computer-based, Adaptive • Data: RIT score • Limited questions and reporting (no goal area RIT scores)
Skills Checklists	<ul style="list-style-type: none"> • Grades K and 1 • Skill specific assessments for early literacy and numeracy • 28 Math Checklists, 10 ELA Checklists • Does not replace MAP
Kindergarten Screener	<ul style="list-style-type: none"> • Pre-screener for incoming Kindergarteners • 30 questions each (early literacy and early numeracy) • Does not replace MAP

Teacher Level Reports	
Name	Notes
Class Report	<ul style="list-style-type: none"> • Mean & median class RIT • Goal area performance RIT • Student percentile rankings • Lexile range (Reading MAP only) • National and district comparisons
Class Breakdown	<ul style="list-style-type: none"> • Student groupings by 10-point RIT bands • Student groupings by subject and goal area • Direct access to Learning Continuum • Organized by RIT band, subject, goal area and sub-goal area
Achievement Status and Growth*	<ul style="list-style-type: none"> • Student growth projections • Student status and growth percentiles • Growth projection attainment • Percent of students who met growth projection • Percentage of overall RIT met • Quadrant graphs of student status and growth percentiles • National and district comparisons
Student Progress	<ul style="list-style-type: none"> • Student and parent friendly summary report of student
Student Profile Report	<ul style="list-style-type: none"> • student learning continuum • goal setting per subject area and projected student proficiency performance • Historical data over time • National and district comparisons • Skills students are ready to learn, reinforce and introduce
MPG Class Report	<ul style="list-style-type: none"> • Skills Checklist and Kindergarten Screener results per class • Class summary information provided
MPG Student Report	<ul style="list-style-type: none"> • Skills Checklist and Kindergarten Screener results per student

School Level Reports	
Name	Notes
District Summary	<ul style="list-style-type: none"> • Grade level achievement on MAP assessments • Historical results by test • Mean RIT, Median RIT and Goal Area Mean RIT • Only available after window closes. Prior to closed window pull ASG by grade pool
Student Growth Summary*	<ul style="list-style-type: none"> • Grade level growth projection and performance on MAP assessments by subject for a specified testing season • Grade level mean RIT, growth projections • % of students in a grade level who met growth projection • Grade level status and growth percentiles • Only available after window closes. Prior to closed window pull ASG by grade pool
Projected Proficiency Summary	<ul style="list-style-type: none"> • Reading • Math • ACT
Grade Report	<ul style="list-style-type: none"> • Mean & median grade level RIT • Goal area performance grade level RIT • Student Percentile Rankings • Lexile Range • National and district comparisons

Progress Learning

Assessments	
Standards-Based Instructional Focus Assessments (IFAs)	<ul style="list-style-type: none"> • Grades K-12 • Standards assessed according to the pacing of the CSUSA Curriculum Maps • Aligned to Florida Standards (BEST) • Computer based
Supplemental Benchmark Assessments	<ul style="list-style-type: none"> • Select priority courses • Standards-based and cumulative • Administered 1-3 times per year
Teacher Created Formative Assessments	<ul style="list-style-type: none"> • Florida standards (BEST) aligned item bank • Computer based

NWEA MAP Reading Fluency

- Mandatory for all Kindergarten, 1st and 2nd graders (additional students/grade levels may be tested as the school deems necessary)
- Administered a minimum of 3 times per year, consistent with NWEA testing windows
- Areas Assessed: Oral reading fluency, literal comprehension, foundational reading skills

Attachment C

Reading Intervention Decision Tree

Pearkin & Board Approval