

**MEETING AGENDA
KISSIMMEE CHARTER SCHOOL BOARD**

**KISSIMMEE CHARTER ACADEMY
2850 BILL BECK BOULEVARD, KISSIMMEE, FL 34744
THURSDAY, SEPTEMBER 22, 2022 AT 4:30 PM**



- 1. MEETING CALLED TO ORDER**
- 2. MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE**
- 3. AGENDA ADDITIONS OR REVISIONS**
- 4. HEAR AUDIENCE**
- 5. CONSENT AGENDA**
 - 5.A Minutes from August 25, 2022
 - 5.B Reunification Plan
- 6. OLD BUSINESS**
- 7. NEW BUSINESS**
 - 7.A Bus Repair and Purchase Discussion
 - 7.B FY 2022 Audit Presentation
 - 7.C Budget Amendment
- 8. SCHOOL REPORT**
 - 8.A School Improvement Plan Goals
- 9. REGION REPORT**
- 10. HEAR CHAIRMAN AND BOARD MEMBERS**
- 11. ADJOURNMENT - Next Meeting November 17, 2022**

In accordance with Florida Statutes 286.105: Any person wishing to appeal any decision made by the Kissimmee Charter School Board with respect to any matter considered at such meeting or hearing will need to ensure that verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is made.

In accordance with Florida State 286.26, persons needing assistance to participate in any of these proceedings should contact the Office of the City Clerk, 101 Church Street, Kissimmee, Florida, (407) 518-2309.

ITEM 5.A**Minutes from August 25, 2022****Explanation**

School Advisory Board minutes from the August 25, 2022 meeting.

Requested School Board Action: Approve

Staff recommends approval.

Attachment(s):

1. 8.25.22 Minutes

**MEETING MINUTES
KISSIMMEE CHARTER SCHOOL BOARD**

**KISSIMMEE CHARTER ACADEMY
2850 BILL BECK BOULEVARD, KISSIMMEE, FL 34744
THURSDAY, AUGUST 25, 2022 AT 4:30 PM**



- 1. MEETING CALLED TO ORDER** The meeting was called to order at 4:35 pm by Rodney Denson.
- 2. MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE** Rodney Denson led the Pledge of Allegiance and Moment of Silence.
- 3. AGENDA ADDITIONS OR REVISIONS** None
- 4. PRESENTATIONS**

4.A NASET Exceptional Charter School in Special Education

Our ESE director, Wendi Molina, submitted documentation for review and evaluation to the National Association of Special Education Teachers (NASET). NASET sent an email at the end of June to congratulate Imagine Kissimmee Charter Academy on having met the standards to be selected as a 2022 NASET Exceptional Charter School in Special Education in which this distinction is bestowed upon select qualified charter schools.

Selection as a NASET Exceptional Charter School in Special Education is the highest level of recognition a charter school can achieve through NASET. This honor is presented to charter schools that meet rigorous professional criteria and have demonstrated truly exceptional dedication, commitment, and achievement in the field of special education.

4.B Florida Civics and Debate Initiative (FCDI)

Dr. Fornes shared that in June of 2020, the Florida Civics and Debate Initiative began implementing phase one. The initiative aims to elevate civic knowledge, civic skills, and civic disposition for middle and high school students through speech and debate. Florida Civics and Debate Initiative's mission is to create access and opportunities for all students to have the best civics education, including curriculum, debate programs, and high-quality teachers that are catalysts for students becoming great citizens who can preserve our constitutional republic for future generations. It introduces students to real-world issues and allows them to participate in the democratic process. Each participating school in Florida Civics and Debate Initiative receives funding support to start their debate teams, including funds to offset educational resources, tournament transportation, coach stipends, and membership in the National Speech and Debate Association.

The Florida Civics and Debate Initiative is part of a multi-year, \$5 million grant from the Marcus Foundation, Inc., as well as a \$1.6 million investment from the Florida legislature to elevate civic knowledge, civic skills, and civic disposition for middle and high school students through speech and debate. The initiative plans to expand into all Florida school districts by 2023, aiming to increase access for all

students to participate in speech and debate programs, regardless of where they live, their socio-economic status, or their background.

Kissimmee Charter Academy applied to phase two of the FCDI and was accepted. We are excited to offer this opportunity to our students as this will help students develop problem-solving, communication, teamwork, and analytical skills. Our school coach, Jaris Cunningham, attended FCDI training at Florida State University in July to help implement this initiative at our school and have students experience debate for the first time.

4.C Golden School Award

The Florida Department of Education Golden School Award is presented annually to recognize exemplary schools that promote family and community engagement in education. The Golden School Award recognizes elementary, secondary, and adult schools with exemplary volunteer programs that have: Eighty percent (80%) of the school staff is trained in school volunteerism; A school volunteer coordinator is designated for recruitment, placement, training and supervision of school volunteers; the total number of hours of volunteer service equals or exceeds the number of students enrolled in the school.

5. HEAR AUDIENCE None

- 6. CONSENT AGENDA** Rodney Denson asked for a motion to pull item 6D from the consent agenda for discussion. Brenda Ryan seconded. All in favor. Motion carried. Brenda Ryan made a motion to approve the consent agenda with item 6D pulled for discussion. Joshua Pies seconded. All in favor. Motion carried.

6.A Approval of May 19, 2022 Minutes

6.B Prior Parental Notification of Involuntary Examination Policy and Procedures

The board previously adopted a policy on parental notification of involuntary examination based on previous law. New regulations have been passed which require a replacement of the existing policy. Attached is the previous board-adopted policy and the recommended model policy and procedure from the Florida Consortium of Public charter schools for adoption.

Background information: The Florida Mental Health Act, also known as the Baker Act, was enacted in 1971. The Act includes legal procedures for mental health examination and treatment, including voluntary and involuntary examinations. Additionally, it protects the rights of all individuals examined or treated for mental illness in Florida. However, over the past 15 years, the number of children subject to involuntary commitments under the Baker Act has increased faster than any other age group. Children are incapable of legally consenting to medical intervention needed to gauge whether an involuntary examination under the Baker Act is necessary, and there was no statewide statutory requirement for prior parental notification.

With the passage of Senate Bill 590 in 2021, s. 1002.33(9)(q), Florida Statutes, now requires charter school governing boards to adopt policies and procedures regarding prior parental notification of the involuntary examination of a student. Further, through the passage of Senate Bill 590, s. 1002.33(9)(r)1. and 2., Florida

Statutes, Florida public charter school students and their parents have certain rights, including the right to timely notification of threats, unlawful acts, and significant emergencies pursuant to s. 1006.07(4) and (7), Florida Statutes, and the right to access school safety and discipline incidents as reported pursuant to s. 1006.07(9), Florida Statutes.

6.C Teacher Representative

Patrick North has agreed to serve as the teacher representative for the 2022-2023 school year. According to the amended August 26, 2021 bylaws, the teacher representative shall be a nominee employed by the charter school whose appointment shall be affirmed by the Board annually. The teacher representative is a non-voting member of the board.

6.D Milner Copier Contract Extension

This item was pulled from consent for discussion. Brenda Ryan asked about the Milner copier extension. Clarity was provided based on the continuation of an existing contract. This is for a 36 month continuation of our current contract with Milner. It is \$863 for the 3 main copiers and 20 classroom multi-function printers and a few admin printers. It is single-sourced. They will continue to support a few extra devices that are not listed as we own them outright. This is the same contract we had before and includes the same equipment/maintenance that we are currently using. This has 20,000 prints per quarter, and overages are \$.0073 and calculated each quarter. The areas to sign are highlighted. We already have the equipment, so the sales order is good to sign off on delivery.

Brenda Ryan made a motion to approve the Milner copy contract. Joshua Pies seconded. All in favor. Motion carried.

7. OLD BUSINESS None

8. NEW BUSINESS Annual Officer Appointments

8.A Annual Officer Appointments

The board must annually appoint officers to the board. The Officers of the Kissimmee Charter School Advisory Board shall be a Chairperson and Vice Chairperson. A Recording Secretary and an Assistant Recording Secretary may be established as necessary.

Joshua Pies made a motion to nominate Kelly Trace as chair and Rodney Denson seconded. Joshua Pies made a motion to nominate Rodney Denson as vice chair and Mariana Valerio seconded. All in favor. Motion carried.

8.B Final 2021-2022 school year budget amendment

Brenda Ryan made a motion to approve the final 2022-2023 amended year-end budget. Rodney Denson seconded. All in favor. Motion carried.

Brenda Ryan made a motion to replenish the employee compensation assigned to fund \$200K. Joshua Pies seconded. All in favor. Motion carried.

8.C Teacher Salary Increase Allocation

The Florida Department of Education released the new allocation for teacher increases to the base salary for this school year. This year's allocation is anticipated to be \$171,130.89. Of these funds, 2.5% is held back as an administrative fee by the school district. The total cost to maintain the increases is \$116,549 to hold the increases in place from last school year. So, \$52,977.24 remains to be used for raises during the 22/23 school year. 50% of these funds are used to increase the base salary, and the remaining will apply to those teachers who are instructional staff members and those classroom teachers whose base salary did not meet the 2.0% minimum increase requirement.

Brenda Ryan made a motion to approve the Teacher Salary Increase Allocation Plan. Joshua Pies seconded. All in favor. Motion carried.

Joshua Pies made a motion to approve an additional increase from unassigned funds from the fund balance for teacher compensation to increase the base pay to \$44,000 and dollar amount increases for years of service. Rodney Denson seconded. All in favor. Motion carried.

9. **SCHOOL REPORT** Dr. Fornes shared the beginning of the year priorities and the success with these priorities, which included less Chromebook time, more practice at home with homework, and time in aftercare for homework. She also shared some hiring decisions and how these changes have reflected an improvement in instruction and classroom environments. She shared information about the Expect Respect program beginning in September, which will be provided by a non-profit organization. Dr. Fornes shared information about donations that are delivered to the school every Thursday by an organization called Embrace Celebration to help support our school families' needs, which include food, supplies, and clothing. She shared updates on the roadwork happening in front of the school. She also shared the school's most improved award for shared values. Jaris Cunningham shared information about the DC trip and the addition of New York. Jenn shared information about our new music program for elementary school.
10. **REGION REPORT** Diane Thorne celebrated Jennifer Fornes and her impact on the school's growth while acting as region director.
11. **HEAR CHAIRMAN AND BOARD MEMBERS** Brenda Ryan, Patrick North, Mariana Valerio, Joshua Pies, and Rodney Denson shared that they are happy with the many changes this school year. Kelly Trace reminded the board of their role and impact.
12. **ADJOURNMENT** Kelly Trace adjourned the meeting at 6:50 pm.

ITEM 5.B

Reunification Plan

Explanation

According to HB 1421, the Office of Safe Schools (OSS) requires schools to develop a model family reunification plan that guides family reunification when K-12 public schools are closed or unexpectedly evacuated due to natural or manmade disasters and requiring district school boards and charter school governing boards to adopt a reunification plan.

Requested School Board Action: Approve

Attachment(s):

1. 2022-2023 Kissimmee Charter Reunification Plan

ITEM 7.A**Bus Repair and Purchase Discussion****Explanation**

Buses at the school have been increasing in their repair costs, and there is a need for a discussion with the board to provide guidance on the next steps for transporting students.

Requested School Board Action: No Action

Attachment(s):

None

ITEM 7.B
FY 2022 Audit Presentation

Explanation

Requested School Board Action: No Action

Attachment(s):

1. 2022 kissimmee charter academy

KISSIMMEE CHARTER ACADEMY
(A CHARTER SCHOOL UNDER THE
CITY OF KISSIMMEE, FLORIDA)

INDEPENDENT AUDITOR'S REPORT AND
FEDERAL SINGLE AUDIT

for the fiscal year ended JUNE 30, 2022

King & Walker, CPAs, PL

Certified Public Accountants

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KISSIMMEE CHARTER ACADEMY
A CHARTER SCHOOL UNDER THE CITY OF KISSIMMEE, FLORIDA

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Independent Auditor's Report

To the Board of Directors of Kissimmee Charter Academy
(A Charter School Under the City of Kissimmee, 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 Kissimmee Charter Academy ("School"), a charter school under the City of Kissimmee, Florida ("the City") and included in the operations of the City as the Charter School Special Revenue Fund, as of and for the year ended June 30, 2022, 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 accompanying 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, 2022, 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (*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.

Emphasis of Matter

As described in Note 1, the accompanying financial statements referred to above present only the financial position of the School at June 30, 2022, and the respective changes in financial position for the year then ended, and is not intended to be a complete presentation of the City of Kissimmee, Florida. These financial statements do not purport to and do not present fairly the financial position of the City of Kissimmee, Florida as of June 30, 2022, and its changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 2, the School implemented Government Accounting Standards Board (GASB) Statement No. 87 - Leases, which is a change in accounting principle that addresses accounting and financial reporting for leases. This affects the comparability of amounts reported for the 2022 fiscal year with amounts reported for the 2021 fiscal year. Our opinion is not modified with respect to this matter.

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 GAAS 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 GAAS 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 Management's Discussion and Analysis, the Budgetary Comparison Schedule, and Note to Required Supplementary Information, 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 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 are presented for purposes of additional analysis and are 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 August 30, 2022, 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.

Respectfully submitted,

King & Walker, CPAs

August 30, 2022
Tampa, Florida

KISSIMMEE CHARTER ACADEMY
A CHARTER SCHOOL UNDER THE CITY OF KISSIMMEE, FLORIDA
MANAGEMENT’S DISCUSSION AND ANALYSIS - (Unaudited)

The Management’s Discussion and Analysis (MD&A) section of the annual financial report of the Kissimmee Charter Academy (“School”), a charter school under the City of Kissimmee, Florida, provides an overview of the School’s activities for the fiscal year ended June 30, 2022.

Because the information contained in the MD&A is intended to highlight significant transactions, events, and conditions, it should be considered in conjunction with the School’s financial statements and notes to financial statements, as shown in the table of contents.

FINANCIAL HIGHLIGHTS

- The School reported an Unrestricted Net Position balance of \$899,099, as shown on the Statement of Net Position.
- For the fiscal year ended June 30, 2022, the School’s revenue exceeded expenses by \$202,184 as shown on the School’s Statement of Activities.

OVERVIEW OF THE FINANCIAL STATEMENTS

The basic financial statements consist of three components:

- ✓ Government-wide financial statements
- ✓ Fund financial statements
- ✓ Notes to financial statements

Government-Wide Financial Statements

The government-wide financial statements provide both short-term and long-term information about the School’s overall financial condition in a manner similar to those of a private-sector business. The statements include a statement of Net Position and a statement of activities that are designed to provide consolidated financial information about the governmental activities of the School presented on the accrual basis of accounting. The statement of Net Position provides information about the government’s financial position, its assets and liabilities, using an economic resources measurement focus. The difference between the assets and liabilities, the Net Position, may serve as a useful indicator of the School’s financial position.

The statement of activities presents information about the change in the School’s Net Position and the results of operations, during the fiscal year. An increase or decrease in Net Position is an indication of whether the School’s financial position is improving or deteriorating. To assess the overall financial position of the School, one needs to consider additional non-financial factors such as changes in the School student base funding level.

KISSIMMEE CHARTER ACADEMY
A CHARTER SCHOOL UNDER THE CITY OF KISSIMMEE, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS - (Unaudited)

Fund Financial Statements

Fund financial statements are one of the components of the basic 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. Fund financial statements provide more detailed information about the School's financial activities, focusing on its most significant funds rather than fund types. This is in contrast to the entity-wide perspective contained in the government-wide financial statements.

Governmental Funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, the governmental funds utilize a spendable financial resources measurement focus rather than the economic resources measurement focus found in the government-wide financial statements. The financial resources measurement focus allows the governmental fund financial statements to provide information on near-term inflows and outflows of spendable resources as well as balances of spendable resources available at the end of the fiscal year.

The governmental fund financial statements provide a detailed short-term view that may be used to evaluate the School's near-term financing requirements. This short-term view is useful when compared to the long-term view presented as governmental activities in the government-wide financial statements. To facilitate this comparison, both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation of governmental fund to governmental activities.

The governmental funds balance sheet and statement of revenues, expenditures, and changes in fund balances provide detailed information about the School's most significant funds. The School operates three funds; a General Fund, a Capital Projects Fund, and a Special Revenue Fund. The School has elected to show each fund as a major fund.

The School adopts annual budgets for its governmental funds. A budgetary comparison schedule, as required, has been provided for the General Fund and Special Revenue Fund to demonstrate compliance with the budgets.

Notes to Financial Statements

The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements.

KISSIMMEE CHARTER ACADEMY
A CHARTER SCHOOL UNDER THE CITY OF KISSIMMEE, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS - (Unaudited)

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of the School's current year and prior year net position:

Net Position, End of Year

	Governmental Activities		
	6-30-21	6-30-22	Increase (Decrease)
ASSETS			
Current and Other Assets	\$ 1,226,890	\$ 1,185,283	\$ (41,607)
Capital Assets, Net	927,879	3,046,619	2,118,740
Total Assets	2,154,769	4,231,902	2,077,133
LIABILITIES			
Current Liabilities	257,103	194,875	(62,228)
Noncurrent Liabilities	-	1,937,177	1,937,177
Total Liabilities	257,103	2,132,052	1,874,949
NET POSITION			
Net Investment in Capital Assets	927,879	1,109,442	181,563
Restricted for Food Service	-	91,309	91,309
Unrestricted	969,787	899,099	(70,688)
Total Net Position	<u>\$ 1,897,666</u>	<u>\$ 2,099,850</u>	<u>\$ 202,184</u>

Current assets consist of cash and cash equivalents, amounts due from other agencies, amounts due from the Management Company, and accounts receivable. Current assets decreased due to decrease in amounts due from other agencies. Current liabilities are primarily comprised of salaries and benefits payable and accounts payable, and noncurrent liabilities are comprised of a long-term lease liability.

Total Net Position amounted to \$2,099,850, as of June 30, 2022, representing an increase of \$202,184 over the prior fiscal year.

KISSIMMEE CHARTER ACADEMY
A CHARTER SCHOOL UNDER THE CITY OF KISSIMMEE, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS - (Unaudited)

The following is a summary of the School's change in net position for the current year and prior year:

Operating Results for the Year			
	<u>Governmental Activities</u>		<u>Increase (Decrease)</u>
	<u>6-30-21</u>	<u>6-30-22</u>	
Revenues:			
Federal Through State and Local	\$ 374,874	\$ 1,092,867	\$ 717,993
State	5,669,757	5,193,117	(476,640)
Local and Other	<u>54,032</u>	<u>541,317</u>	<u>487,285</u>
Total Revenues	<u>6,098,663</u>	<u>6,827,301</u>	<u>728,638</u>
Expenses:			
Instruction	2,756,168	3,113,286	357,118
Student Support Services	105,665	50,108	(55,557)
Instructional Media	-	200	200
Instruction & Curriculum Development	63,766	51,402	(12,364)
Instructional Staff Training	499	3,486	2,987
Board	10,000	10,000	-
School Administration	1,402,753	1,197,270	(205,483)
Food Services	5,410	417,436	412,026
Central Services	256	526	270
Student Transportation	158,242	217,187	58,945
Operation of Plant	1,136,610	1,148,564	11,954
Maintenance of Plant	184,238	275,519	91,281
Community Service	11,762	104,839	93,077
Debt Service - Interest	<u>-</u>	<u>35,294</u>	<u>35,294</u>
Total Expenses	<u>5,835,369</u>	<u>6,625,117</u>	<u>789,748</u>
Increase/(Decrease) in Net Position	<u><u>\$ 263,294</u></u>	<u><u>\$ 202,184</u></u>	<u><u>\$ (61,110)</u></u>

The largest revenue source for the School is the State of Florida (76 percent). Revenues from State sources for current operations are primarily received through the Florida Education Finance Program (FEFP) funding formula and Charter School Capital Outlay funds. Both sources utilize student enrollment data to determine the funds available for the School.

The largest concentrations of expenses during the year were for Instruction (47 percent) and school administration (18 percent). The increase in Debt Service – Interest is due to the change in accounting principle that addresses accounting and financial reporting for leases. Other expense categories experienced increases and decreases between fiscal years due to general economic conditions and the financial needs of the School.

**KISSIMMEE CHARTER ACADEMY
A CHARTER SCHOOL UNDER THE CITY OF KISSIMMEE, FLORIDA
MANAGEMENT’S DISCUSSION AND ANALYSIS - (Unaudited)**

FINANCIAL ANALYSIS OF THE SCHOOL’S FUNDS

Governmental Funds

As the School completed the year, its governmental funds reported a combined fund balance of \$990,408.

BUDGETARY HIGHLIGHTS

The General Fund and Special Revenue Fund budgets for the fiscal year ended June 30, 2022, were developed based on the School’s anticipated revenues and expenditures, the expected student population, and Federal grant programs for the school year. Over the course of the year, management monitors the budgets and may revise the budgets. Refer to the Budgetary Comparison Schedule for additional information.

CAPITAL ASSETS

The School’s investment in capital assets for its governmental activities as of June 30, 2022, amounts to \$3,046,619 (net of accumulated depreciation/amortization). This investment in capital assets includes a leased asset – building, improvements other than buildings, buildings and fixed equipment, furniture, fixtures, and equipment, vehicles, computer software, IT equipment, and audio- visual materials. Additional information regarding the School’s capital assets is presented in a subsequent note to the financial statements.

LONG-TERM LIABILITIES

At June 30, 2022, the School had \$1,937,177 in long-term liabilities outstanding, a net increase of \$1,937,177 from last year due to the change in accounting principle that addresses accounting and financial reporting for leases. Additional information about the School’s long-term liabilities is presented in the notes to the financial statements.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Kissimmee Charter Academy’s finances. Questions concerning any of the information provided in the report or requests for additional financial information should be addressed to the Principal, Kissimmee Charter Academy, 2850 Bill Beck Boulevard, Kissimmee, FL 34744.

KISSIMMEE CHARTER ACADEMY
A CHARTER SCHOOL UNDER THE CITY OF KISSIMMEE, FLORIDA

STATEMENT OF NET POSITION

June 30, 2022

	Government Activities
ASSETS	
Cash & Cash Equivalents	\$ 998,442
Due From Other Agencies	156,499
Accounts Receivable	1,223
Net Due To/ From Management Company	29,119
Capital Assets:	
Leased Asset - Building, Net	1,937,177
Buildings & Fixed Equipment, Net	737,538
Improvements Other Than Buildings, Net	306,290
Audio Visual Materials	951
Furniture, Fixtures, and Equipment, Net	32,973
Vehicles, Net	30,708
IT Equipment, Net	982
Total Capital Assets	<u>3,046,619</u>
TOTAL ASSETS	<u><u>4,231,902</u></u>
LIABILITIES	
Salaries and Benefits Payable	185,894
Accounts Payable	8,358
Deferred Revenue	623
Noncurrent Liabilities:	
Due Within One Year:	
Long-Term Lease Payable	635,750
Due After One Year:	
Long-Term Lease Payable	<u>1,301,427</u>
TOTAL LIABILITIES	<u><u>2,132,052</u></u>
NET POSITION	
Net Investment in Capital Assets	1,109,442
Restricted:	
Food Service	91,309
Unrestricted	<u>899,099</u>
TOTAL NET POSITION	<u><u>\$ 2,099,850</u></u>

The accompanying notes to the financial statements are an integral part of this statement.

KISSIMMEE CHARTER ACADEMY
A CHARTER SCHOOL UNDER THE CITY OF KISSIMMEE, FLORIDA

STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2022

		Program Revenues			Net (Expenses) Revenue and Changes Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities:					
Instruction	\$ 3,113,286	\$ -	\$ 599,668	\$ -	\$ (2,513,618)
Student Support Services	50,108	-	-	-	(50,108)
Instructional Media	200	-	-	-	(200)
Instruction & Curriculum Development	51,402	-	-	-	(51,402)
Instructional Staff Training	3,486	-	-	-	(3,486)
Board	10,000	-	-	-	(10,000)
School Administration	1,197,270	-	-	-	(1,197,270)
Food Services	417,436	15,546	493,199	-	91,309
Central Services	526	-	-	-	(526)
Student Transportation	217,187	-	-	-	(217,187)
Operation of Plant	1,148,564	-	-	-	(1,148,564)
Maintenance of Plant	275,519	-	-	-	(275,519)
Community Service	104,839	40,971	-	-	(63,868)
Debt Service - Interest	35,294	-	-	428,825	393,531
Total Governmental Activities	<u>\$ 6,625,117</u>	<u>\$ 56,517</u>	<u>\$ 1,092,867</u>	<u>\$ 428,825</u>	<u>(5,046,908)</u>
General Revenue					
State Sources					4,764,292
Local and Other					484,800
Total General Revenues					<u>5,249,092</u>
Change in Net Position					202,184
Net Position - July 1, 2021					<u>1,897,666</u>
Net Position - June 30, 2022					<u>\$ 2,099,850</u>

The accompanying notes to the financial statements are an integral part of this statement.

KISSIMMEE CHARTER ACADEMY
A CHARTER SCHOOL UNDER THE CITY OF KISSIMMEE, FLORIDA
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2022

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
ASSETS				
Cash & Cash Equivalents	\$ 907,133	\$ 91,309	\$ -	\$ 998,442
Due From Other Agencies	-	114,908	41,591	156,499
Accounts Receivable	1,223	-	-	1,223
Net Due To/ From Management Company	29,119	-	-	29,119
Due from Other Funds	156,499	-	-	156,499
Total Assets	<u>\$ 1,093,974</u>	<u>\$ 206,217</u>	<u>\$ 41,591</u>	<u>\$ 1,341,782</u>
LIABILITIES				
Salaries and Benefits Payable	\$ 185,894	\$ -	\$ -	\$ 185,894
Accounts Payable	8,358	-	-	8,358
Deferred Revenue	623	-	-	623
Due to Other Funds	-	114,908	41,591	156,499
Total Liabilities	<u>194,875</u>	<u>114,908</u>	<u>41,591</u>	<u>351,374</u>
FUND BALANCES				
Assigned				
Technology	300,000	-	-	300,000
Instructional Materials	200,000	-	-	200,000
Employee Compensation	220,000	-	-	220,000
Buses	60,000	-	-	60,000
Restricted:				
Food Service		91,309		91,309
Unassigned	119,099	-	-	119,099
Total Fund Balances	<u>899,099</u>	<u>91,309</u>	<u>-</u>	<u>990,408</u>
Total Liabilities and Fund Balances	<u>\$ 1,093,974</u>	<u>\$ 206,217</u>	<u>\$ 41,591</u>	<u>\$ 1,341,782</u>

The accompanying notes to the financial statements are an integral part of this statement.

KISSIMMEE CHARTER ACADEMY
A CHARTER SCHOOL UNDER THE CITY OF KISSIMMEE, FLORIDA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2022

Total Fund Balances - Governmental Funds	\$ 990,408
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets, net of accumulated depreciation/amortization, used in governmental activities are not financial resources and therefore, are not reported as assets in governmental funds.	3,046,619
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Long-term liabilities are not due and payable in the current period and therefore, are not reported as liabilities in the governmental funds.

Long-Term Lease Payable	<u>(1,937,177)</u>
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Total Net Position - Governmental Activities	<u><u>\$ 2,099,850</u></u>
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The accompanying notes to financial statements are an integral part of this statement.

KISSIMMEE CHARTER ACADEMY
A CHARTER SCHOOL UNDER THE CITY OF KISSIMMEE, FLORIDA

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

For the Fiscal Year Ended June 30, 2022

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
Revenues				
Intergovernmental:				
Federal Through State and Local	\$ -	\$ 1,092,867	\$ -	\$ 1,092,867
State	4,764,292	-	428,825	5,193,117
Local and Other	525,771	15,546	-	541,317
Total Revenues	<u>5,290,063</u>	<u>1,108,413</u>	<u>428,825</u>	<u>6,827,301</u>
Expenditures				
Current - Education:				
Instruction	2,513,089	599,668	-	3,112,757
Student Support Services	50,108	-	-	50,108
Instructional Media	200	-	-	200
Instruction & Curriculum Development	51,402	-	-	51,402
Instructional Staff Training	3,486	-	-	3,486
Board	10,000	-	-	10,000
School Administration	1,193,794	-	-	1,193,794
Food Services	-	417,436	-	417,436
Central Services	526	-	-	526
Student Transportation	217,187	-	-	217,187
Operation of Plant	386,731	-	-	386,731
Maintenance of Plant	275,519	-	-	275,519
Community Service	104,839	-	-	104,839
Fixed Capital Outlay:				
Facilities Acquisition & Construction	2,563,155	-	-	2,563,155
Other Capital Outlay	321,423	-	-	321,423
Debt Service:				
Principal	232,447	-	393,531	625,978
Interest	-	-	35,294	35,294
Total Expenditures	<u>7,923,906</u>	<u>1,017,104</u>	<u>428,825</u>	<u>9,369,835</u>
Excess/(Deficiency) of Revenues				
Over Expenditures	<u>(2,633,843)</u>	<u>91,309</u>	<u>-</u>	<u>(2,542,534)</u>
Other Financing Sources (Uses):				
Inception of Long-Term Lease	2,563,155	-	-	2,563,155
Total Other Financing Sources (Uses)	<u>2,563,155</u>	<u>-</u>	<u>-</u>	<u>2,563,155</u>
Net Change in Fund Balances	<u>(70,688)</u>	<u>91,309</u>	<u>-</u>	<u>20,621</u>
Fund Balances, July 1, 2021	<u>969,787</u>	<u>-</u>	<u>-</u>	<u>969,787</u>
Fund Balances, June 30, 2022	<u><u>\$ 899,099</u></u>	<u><u>\$ 91,309</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 990,408</u></u>

The accompanying notes to financial statements are an integral part of this statement.

KISSIMMEE CHARTER ACADEMY
A CHARTER SCHOOL UNDER THE CITY OF KISSIMMEE, FLORIDA
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2022

Net Change in Fund Balances - Governmental Funds	\$	20,621
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Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in governmental funds as expenditures.

However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation/amortization expense.

Capital Outlays	2,884,578	
Depreciation/Amortization Expense	<u>(765,838)</u>	2,118,740

The repayment of principal of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term debt in the statement of net position.

625,978

Inception of a long-term lease proceeds provide current financial resources; however, it creates a long-term liability in the Statement of Net Position.

In the current period, other financing source were received from the inception of a long-term lease.

(2,563,155)

Change in Net Position - Governmental Activities

\$ 202,184

The accompanying notes to the financial statements are an integral part of this statement.

KISSIMMEE CHARTER ACADEMY
A CHARTER SCHOOL UNDER THE CITY OF KISSIMMEE, FLORIDA
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

➤ **Reporting Entity**

Kissimmee Charter Academy (“School”) is a charter school under the City of Kissimmee, Florida (“the City”) and is included in the operations of the City as the Charter School Special Revenue Fund. The School’s charter is held by the City of Kissimmee, Florida. The governing body of the School is the City of Kissimmee Commission. The City created the School Advisory Board, which is comprised of seven members, to oversee the activities of the School.

The basic financial statements of the School present only the balances, activity and disclosures related to the School. They do not purport to and do not present fairly the financial position of the City of Kissimmee, Florida as of June 30, 2022, and its changes in financial position or budgetary comparisons, where applicable, for the year then ended in conformity with accounting principles generally accepted in the United States of America. The School is presented in the City’s Comprehensive Annual Financial Report (“CAFR”) as a separate special revenue fund.

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 District School Board of Osceola County, Florida, (“District”). The current charter is effective until June 30, 2025, and may be renewed by mutual agreement between the School and 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 this case, the District is required to notify the school in writing at least 90 days prior to the charter’s expiration. During the term of the charter, the District may also terminate the charter if good cause is shown. In the event of termination of the charter, the District shall assume operation of the School. The School is considered a division of the Charter holder; therefore, for financial reporting purposes, the School is required to follow generally accepted accounting principles applicable to state and local governmental units.

Criteria for determining if other entities are potential component units which should be reported within the School’s basic financial statements are identified and described in the Governmental Accounting Standards Board’s (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, Sections 2100 and 2600. The application of these criteria provides for identification of any entities for which the School is financially accountable and other organizations for which the nature and significance of their relationship with the School are such that exclusion would cause the School’s basic financial statements to be misleading or incomplete. Based on these criteria, no component units are included within the reporting entity of the School.

KISSIMMEE CHARTER ACADEMY
A CHARTER SCHOOL UNDER THE CITY OF KISSIMMEE, FLORIDA
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

➤ **Basis of Presentation**

Government-wide Financial Statements: Government-wide financial statements, including the statement of Net Position and the statement of activities, present information about the School as a whole. Government-wide financial statements are prepared using the economic resources measurement focus. The statement of activities presents a comparison between direct expenses and program revenues for each function or program of the School's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are thereby clearly identifiable to a particular function.

Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the School.

Fund Financial Statements: Fund financial statements report detailed information about the School in the governmental funds. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is reported in a separate column. Because the focus of governmental fund financial statements differs from the focus of government-wide financial statements, reconciliations are presented with each of the governmental fund financial statements.

The School's major governmental funds are as follows:

- General Fund – to account for all financial resources not required to be accounted for in another fund, and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.
- Special Revenue Fund – to account for Federal grant programs and food service operations.
- Capital Projects Fund – to account for all resources for the acquisition of capital assets and related items purchased by the School with capital outlay funds.

➤ **Basis of Accounting**

Basis of accounting refers to when revenues and expenditures, or expenses, are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are prepared using the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements imposed by the provider have been satisfied.

KISSIMMEE CHARTER ACADEMY
A CHARTER SCHOOL UNDER THE CITY OF KISSIMMEE, FLORIDA
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Governmental fund financial statements are prepared using the modified accrual basis of accounting. Revenues, except for certain grant revenues, are recognized when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The School considers revenues to be available if they are collected within 30 days of the end of the current fiscal year. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for Federal, State, and other grant resources, revenue is recognized at the time the expenditure is made. Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, and compensated absences, which are recognized when due. Allocations of cost, such as depreciation, are not recognized in governmental funds.

➤ **Cash and Cash Equivalents**

Cash deposits are held by banks qualified as public depositories under Florida law. All deposits are insured by Federal depository insurance and collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes.

➤ **Capital Assets**

Expenditures for capital assets acquired or constructed for general School purposes are reported in the governmental fund that financed the acquisition or construction. The capital assets so acquired are reported at cost in the government-wide statement of Net Position but are not reported in the governmental fund financial statements. Capital assets are defined by the School as those costing more than \$2,500. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at fair value at the date of donation.

Capital assets are depreciated/amortized over the following estimated useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Improvements Other Than Buildings	7 - 25 years
Buildings and Fixed Equipment	15 - 30 years
Furniture, Fixtures, and Equipment	5 - 7 years
Vehicles	5 years
Computer Software	3 - 5 years
IT Equipment	4 - 7 years
Audio Visual Materials	5 - 7 years
Leased Asset - Building	4 years

Current year information relative to changes in capital assets is described in a subsequent note.

KISSIMMEE CHARTER ACADEMY
A CHARTER SCHOOL UNDER THE CITY OF KISSIMMEE, FLORIDA
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

➤ **Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The School does not have any items that qualify for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until then. The School does not have any items that qualify for reporting in this category.

➤ **Net Position and Fund Balance Classification**

Government-wide Financial Statements

Net Position is classified and reported in three components:

- Net Investment in Capital Assets – consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any borrowings that are attributed to the acquisition or improvement of those assets.
- Restricted Net Position – consists of net position with constraints placed on their use either by external groups such as creditors, contributors, or laws or regulations of other governments.
- Unrestricted Net Position – all other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

Fund Financial Statements

GASB Codification Section 1800.142, *Fund Balance Reporting and Governmental Fund Type Definitions*, defines the different types of fund balances that a governmental entity must use for financial reporting purposes. GASB requires the fund balance amounts to be reported within one of the following fund balance categories:

- Nonspendable – fund balance associated with inventories, prepaid expenses, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed or assigned). All nonspendable fund balances at year end relate to assets that are in nonspendable form.
- Restricted – fund balance that can be spent only for the specific purposes stipulated by the constitution, external resource providers, or through enabling legislation.

KISSIMMEE CHARTER ACADEMY
A CHARTER SCHOOL UNDER THE CITY OF KISSIMMEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS
June 30, 2022

- Committed – fund balance that can be used only for the specific purposes determined by a formal action of the City of Kissimmee Commission.
- Assigned – fund balance that is intended to be used by the School’s management for specific purposes but does not meet the criteria to be classified as restricted or committed.
- Unassigned – fund balance that is the residual amount for the School’s general fund and includes all spendable amounts not contained in the other classifications.

➤ **Order of Fund Balance Spending Policy**

The School’s policy is to apply expenditures against nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance at the end of the fiscal year. First, nonspendable fund balances are determined. Then restricted fund balances for specific purposes are determined (not including nonspendable amounts). Any remaining fund balance amounts for the non-general funds are to be classified as restricted fund balance. It is possible for the non-general funds to be classified as restricted fund balance. It is possible for the non-general funds to have negative unassigned fund balance when nonspendable amounts plus the amount of restricted fund balances for specific purposes exceed the positive fund balance for non-general funds.

➤ **Revenue Sources**

Revenues for current operations are received primarily from the District 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 full-time equivalent students and related data to the District.

Under provisions of Section 1011.62, Florida Statutes, the District reports the number of full-time equivalent students and related data to the Florida Department of Education (FDOE) for funding through the Florida Education Finance Program (FEFP). Funding for the School is adjusted during the year to reflect the revised calculations by the FDOE under the FEFP and the actual weighted full-time equivalent (FTE) students reported by the School during designated full-time equivalent student survey periods. The Department may also adjust subsequent fiscal period allocations based upon an audit of the School's compliance in determining and reporting FTE and related data. Normally, such adjustments are treated as reductions or additions of revenue in the year when the adjustments are made. The District receives a 2.5% administrative fee from the School, which is reflected in the accompanying statement of activities and statement of revenues, expenditures and changes in fund balances – governmental funds.

The basic amount of funding through the FEFP under Section 1011.62 is the product of (1) unweighted FTE, multiplied by (2) the cost factor for each program, multiplied by (3) the base student allocation established by the Legislature.

KISSIMMEE CHARTER ACADEMY
A CHARTER SCHOOL UNDER THE CITY OF KISSIMMEE, FLORIDA
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Additional funds for exceptional students who do not have a matrix of services are provided through the guaranteed allocation designated in Section 1011.62(1)(e)2., Florida Statutes. For the fiscal year ended June 30, 2022, the School reported 648.19 unweighted FTE and 691.4004 weighted FTE.

FEFP funding may also be adjusted as a result of subsequent FTE audits conducted by the Florida Auditor General pursuant to Section 1010.305, Florida Statutes, and Rule 6A-1.0453, Florida Administrative Code (FAC). Schools are required to maintain the following documentation for three years or until the completion of an FTE audit:

- Attendance and membership documentation (Rule 6A-1.044, FAC).
- Teacher certificates and other documentation (Rule 6A-1.0503, FAC).
- Documentation for instructors teaching out-of-field (Rule 6A-1.0503, FAC).
- Procedural safeguards for weighted programs (Rule 6A-6.03411, FAC).
- Evaluation and planning documents for weighted programs (Section 1010.305, Florida Statutes, and Rule 6A-6.03411, FAC).

The School receives Federal and state awards for the enhancement of various educational programs. This assistance is generally received based on applications submitted to and approved by various granting agencies. For Federal or state awards in which a claim to these grant proceeds is based on incurring eligible expenditures, revenue is recognized to the extent that eligible expenditures have been incurred.

The School also receives state funds through the District under charter school capital outlay funding pursuant to Section 1013.62, Florida Statutes. Funds are based upon a capital outlay plan submitted to the District and are to be used for lease, rent or construction of school facilities. The School also receives funding through donations and fundraising efforts, school lunch sales and local property tax collections. The School follows the policy of applying restricted resources prior to applying unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted assets are available. A schedule of revenue sources for the current year is presented in a subsequent note.

➤ **Income Taxes**

The School is a charter school included in the financial operations of the City of Kissimmee, Florida, and is, therefore, exempt from income tax. The School falls under the City of Kissimmee's exemption. Accordingly, no provision for income taxes has been included in the accompanying financial statements. Additionally, no uncertain tax positions have been made requiring disclosure in the related note to financial statements.

KISSIMMEE CHARTER ACADEMY
A CHARTER SCHOOL UNDER THE CITY OF KISSIMMEE, FLORIDA
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

➤ **Use of Estimates**

In preparing the financial statements in conformity with generally accepted accounting principles in the United States, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities as of the date of the statement of Net Position and affect revenues and expenditures for the period presented. Actual results could differ from those estimates.

➤ **Subsequent Events**

Management has evaluated all events subsequent to the balance sheet date and through the report date, which is the date these financial statements were available to be issued. Management determined there are no subsequent events which require disclosure.

2. ACCOUNTING CHANGE

The School implemented GASB Statement No. 87 - Leases, which establishes a single model for lease accounting based on the principle that leases are financing of the right to use an asset. This statement increases the usefulness of the Schools' financial statements by requiring recognition of certain lease assets and liabilities for leases that were previously classified as operating. In the current fiscal year, the School recognized a long-term lease liability and an intangible right-to-use asset (Leased Asset - Building) of \$2,563,155, which applies to their educational facility lease.

3. CASH DEPOSITS

Custodial Credit Risk – Deposits. In the case of deposits, this is the risk that in the event of a bank failure, the School's deposits may not be returned to the School. The School does not have a custodial credit risk policy. All cash deposits are held in banks that qualify as public depositories under Florida law. All such deposits are insured by federal depository insurance and/or collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes.

4. DUE FROM OTHER AGENCIES

The amounts Due From Other Agencies included in the accompanying statement of net position and balance sheet – governmental funds consist of amounts due from the Osceola County District School Board for grant expenditures awaiting reimbursement and capital outlay funds. These receivables are considered to be fully collectible and as such, no allowance for uncollectible accounts is accrued.

5. INTERFUND RECEIVABLES AND PAYABLES

At June 30, 2022, the School's Special Revenue Fund owed the General Fund \$114,908 for grant expenditures awaiting reimbursement from other agencies, and the Capital Projects Fund owed the General Fund \$41,591 for facility lease expenditures awaiting reimbursement. These amounts are netted together and not reported in the Statement of Net Position.

KISSIMMEE CHARTER ACADEMY
A CHARTER SCHOOL UNDER THE CITY OF KISSIMMEE, FLORIDA
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

6. CHANGES IN CAPITAL ASSETS

Changes in capital assets are presented in the table below:

	Beginning Balance	Additions	Deletions	Ending Balance
<u>Governmental Activities:</u>				
Leased Asset - Building	\$ -	\$ 2,563,155	\$ -	\$ 2,563,155
Computer Software	58,765	-	-	58,765
Improvements Other Than Buildings	183,430	278,000	-	461,430
Furniture, Fixtures and Equipment	336,666	3,322	-	339,988
Buildings & Fixed Equipment	1,464,111	40,101	-	1,504,212
Vehicles	85,749	-	-	85,749
IT Equipment	714,347	-	-	714,347
Audio Visual Materials	6,911	-	-	6,911
Total Capital Assets	<u>2,849,979</u>	<u>2,884,578</u>	<u>-</u>	<u>5,734,557</u>
Less Accumulated Depreciation/Amortization for:				
Leased Asset - Building	-	(625,978)	-	(625,978)
Computer Software	(58,641)	(124)	-	(58,765)
Improvements Other Than Buildings	(133,430)	(21,710)	-	(155,140)
Furniture, Fixtures and Equipment	(288,501)	(18,514)	-	(307,015)
Buildings & Fixed Equipment	(684,945)	(81,729)	-	(766,674)
Vehicles	(37,902)	(17,139)	-	(55,041)
IT Equipment	(713,037)	(328)	-	(713,365)
Audio Visual Materials	(5,644)	(316)	-	(5,960)
Total Accumulated Depreciation/Amortization	<u>(1,922,100)</u>	<u>(765,838)</u>	<u>-</u>	<u>(2,687,938)</u>
Governmental Activities Capital Assets, net	<u>\$ 927,879</u>	<u>\$ 2,118,740</u>	<u>\$ -</u>	<u>\$ 3,046,619</u>

Depreciation/amortization expense was charged to functions as follows:

<u>Governmental Activities:</u>	<u>Amount</u>
Instruction	\$ 529
School Administration	3,476
Operation of Plant	761,833
Total governmental activities depreciation/amortization expense	<u>\$ 765,838</u>

KISSIMMEE CHARTER ACADEMY
A CHARTER SCHOOL UNDER THE CITY OF KISSIMMEE, FLORIDA
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

7. LONG-TERM LEASE PAYABLE

The City provides the facility used for the operation of the School, and the School is assessed an annual facility use fee. The amount of the fee is related to the debt service payments of the \$9,400,000 City of Kissimmee, Florida, Charter School Improvement Revenue Note – Series 2000A (the “Notes”), dated December 8, 2000. The proceeds were used by the City to finance the construction of the School facilities.

On December 18, 2008, the City refinanced the Notes at a variable interest rate. The City last refinanced the Notes on February 4, 2016 at a fixed interest rate of 1.55%.

The City takes into account the debt service due on the notes through the expiration of the charter when determining the facility use fee. Upon expiration of the charter, including renewals, if any, possession of the School facilities will revert to the City who will be liable for future payments.

The fair value of the leased asset is \$2,563,155. Amortization of the leased asset recorded under this lease is included with depreciation/amortization expense in the accompanying financial statements. The imputed interest rate is 1.55%

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

Fiscal Year Ending June 30	Total	Principal	Interest
2023	\$ 661,272	\$ 635,750	\$ 25,522
2024	661,272	645,674	15,598
2025	661,272	655,753	5,519
Total	<u>\$ 1,983,816</u>	<u>\$ 1,937,177</u>	<u>\$ 46,639</u>

8. CHANGES IN LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities:

	Beginning Balance	Additions	Deductions	Ending Balance	Due in One Year
GOVERNMENTAL ACTIVITIES:					
Long-Term Lease Payable	\$ -	\$2,563,155	\$ (625,978)	\$ 1,937,177	\$ 635,750
Total Governmental Activities	<u>\$ -</u>	<u>\$2,563,155</u>	<u>\$ (625,978)</u>	<u>\$ 1,937,177</u>	<u>\$ 635,750</u>

KISSIMMEE CHARTER ACADEMY
A CHARTER SCHOOL UNDER THE CITY OF KISSIMMEE, FLORIDA
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

9. NET DUE TO/FROM MANAGEMENT COMPANY

The School has entered into an agreement with the management company as described in Note 15 of the notes to financial statements. The ending balance of \$29,119 represents an amount due from Management Company, and consists of the following:

	Net due (to)/from management company
Balance due (to)/from at July 1, 2021	\$ (155)
Payments	887,452
Invoiced	(858,178)
Balance due (to)/from at June 30, 2022	<u>\$ 29,119</u>

10. SCHOOL RESERVE FUND

Per the management agreement between the School and the City of Kissimmee, the City will hold a school reserve fund in its bank account for (a) payment or prepayment of the City Debt, (b) the establishment of the reasonable reserves for the payment of the Facilities Use Fee, and (c) the establishment of the reasonable reserves for renewal and replacement of the School Facility. The current year transfer by the School to the reserve fund held by the City amounted to \$30,635. At June 30, 2022, the total balance of the School reserve fund held by the City is \$1,602,555.

11. FUND BALANCE CLASSIFICATION

For the year ended June 30, 2022, the breakout of the fund balance is shown below:

	Total Governmental Funds
Assigned	
Technology	\$ 300,000
Instructional Materials	200,000
Employee Compensation	220,000
Buses	60,000
Restricted for Food Service	91,309
Unassigned	119,099
Total Fund Balance	<u>\$ 990,408</u>

12. FUNDING AND CREDIT CONCENTRATIONS

The School receives substantially all of its support and revenue from federal, state and local funding sources, passed through the District and to the City, then to the School, in the form of performance and budget based contracts. Continuing operation of the School is greatly dependent upon the continued support of these governmental agencies.

KISSIMMEE CHARTER ACADEMY
A CHARTER SCHOOL UNDER THE CITY OF KISSIMMEE, FLORIDA
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

13. SCHEDULE OF STATE REVENUE SOURCES

The following is a schedule of the School's State revenue:

<u>Source</u>	<u>Amount</u>
Florida Education Finance Program	\$ 4,097,378
Categorical Programs:	
Class Size Reduction	655,780
Charter School Capital Outlay	428,825
Miscellaneous	<u>11,134</u>
Total State Revenue	<u>\$ 5,193,117</u>

As provided in the charter school contract, the District has charged the School an administrative fee of available funds from the Florida Education Finance Program and categorical funding for which charter students may be eligible. The administrative fee for the fiscal year amounted to \$45,809.

14. RETIREMENT PLAN

The School participates in a 401(k) Retirement Savings Plan for employees. Contributions are directed to individual employee's accounts, and the individual employees allocate contributions and account balances among various available investment choices; therefore, the School has no liability for the administration or payments of benefits of the plan, and accordingly, the present value of the related benefits is not reflected in these financial statements. Contributions made by the School totaled \$76,807 for the year ended June 30, 2022. The School is currently making matching contributions up to 5% for participating employees. The rate of contribution is set annually by the Management Company.

15. OPERATING AGREEMENT

The School entered into a management service agreement with Imagine Schools, Inc., commencing July 1, 2017, and effective until June 30, 2024, and may be cancelled or terminated pursuant to the terms and conditions set forth in the charter.

This agreement calls for an Indirect Cost Allocation, for performance of its responsibilities, equal to eight percent (8%) of State revenue. The Indirect Cost Allocation shall be paid monthly in an amount equal to one-twelfth of the annual budgeted allocation. Additionally, the agreement provides for the payment of various incentive fees to the management company if specific benchmarks are achieved. If at the end of the fiscal year there are not sufficient funds to pay the management fee, then the management company shall forgive the unpaid balance. Current year Indirect Cost Allocation fees charged to operations totaled \$527,245.

KISSIMMEE CHARTER ACADEMY
A CHARTER SCHOOL UNDER THE CITY OF KISSIMMEE, FLORIDA
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

16. RISK MANAGEMENT PROGRAMS

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. There have been no significant reductions in insurance coverage and settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

17. LEGAL MATTERS

In the normal course of conducting its operations, the School occasionally becomes party to various legal actions and proceedings. In the opinion of management, the ultimate resolution of such legal matters will not have a significant adverse effect on the accompanying financial statements.

**KISSIMMEE CHARTER ACADEMY
A CHARTER SCHOOL UNDER THE CITY OF KISSIMMEE, FLORIDA**

**REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND AND SPECIAL REVENUE FUND (UNAUDITED)
For the Fiscal Year Ended June 30, 2022**

	General Fund				Special Revenue Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Revenues:								
Intergovernmental:								
Federal Through State and Local	\$ -	\$ -	\$ -	\$ -	\$ 1,076,677	\$ 1,092,867	\$ 1,092,867	\$ -
State	5,202,372	4,764,292	4,764,292	-	-	-	-	-
Local and Other	145,205	525,771	525,771	-	6,550	15,546	15,546	-
Total Revenues	5,347,577	5,290,063	5,290,063	-	1,083,227	1,108,413	1,108,413	-
Expenditures:								
Current - Education:								
Instruction	2,656,995	2,513,089	2,513,089	-	725,805	599,668	599,668	-
Student Support Services	62,866	50,108	50,108	-	-	-	-	-
Instructional Media	-	200	200	-	-	-	-	-
Instruction & Curriculum Development	-	51,402	51,402	-	-	-	-	-
Instructional Staff Training	-	3,486	3,486	-	-	-	-	-
Board	10,000	10,000	10,000	-	-	-	-	-
School Administration	1,403,632	1,193,794	1,193,794	-	-	-	-	-
Food Services	-	-	-	-	337,944	417,436	417,436	-
Central Services	1,926	526	526	-	-	-	-	-
Student Transportation	205,175	217,187	217,187	-	-	-	-	-
Operation of Plant	529,510	386,731	386,731	-	-	-	-	-
Maintenance of Plant	387,884	275,519	275,519	-	-	-	-	-
Community Service	79,589	104,839	104,839	-	-	-	-	-
Fixed Capital Outlay:								
Facilities Acquisition & Construction	-	2,563,155	2,563,155	-	-	-	-	-
Other Capital Outlay	10,000	321,423	321,423	-	-	-	-	-
Debt Service:								
Principal	-	232,447	232,447	-	-	-	-	-
Total Expenditures	5,347,577	7,923,906	7,923,906	-	1,063,749	1,017,104	1,017,104	-
Excess (Deficiency) of Revenues Over Expenditures	-	(2,633,843)	(2,633,843)	-	19,478	91,309	91,309	-
Other Financing Sources (Uses):								
Inception of Long-Term Lease	-	2,563,155	2,563,155	-	-	-	-	-
Total Other Financing Sources (Uses)	-	2,563,155	2,563,155	-	-	-	-	-
Net Change in Fund Balances	-	(70,688)	(70,688)	-	19,478	91,309	91,309	-
Fund Balances, July 1, 2021	969,787	969,787	969,787	-	-	-	-	-
Fund Balances, June 30, 2022	\$ 969,787	\$ 899,099	\$ 899,099	\$ -	\$ 19,478	\$ 91,309	\$ 91,309	\$ -

See Independent Auditor's Report

KISSIMMEE CHARTER ACADEMY
A CHARTER SCHOOL UNDER THE CITY OF KISSIMMEE, FLORIDA
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2022

1. BUDGETARY BASIS OF ACCOUNTING

Budgets are presented on the modified accrual basis of accounting. During the fiscal year, expenditures were controlled at the object level (e.g., salaries and benefits, purchased services, materials and supplies and capital outlay) within each activity (e.g., instruction, pupil personnel services and school administration). Budgets may be amended by resolution at any Board meeting prior to the date for the annual report.



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**Report on Internal Control Over Financial Reporting and Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance with *Government
Auditing Standards***

Independent Auditor's Report

To the Board of Directors of the Kissimmee Charter Academy
(A Charter School Under the City of Kissimmee, Florida)

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Kissimmee Charter Academy ("School"), a charter school under the City of Kissimmee, Florida ("the City") and included in the operations of the City as the Charter School Special Revenue Fund, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated August 30, 2022.

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.

Respectfully submitted,

A handwritten signature in black ink that reads "King & Walker, CPAs". The signature is written in a cursive, flowing style.

August 30, 2022
Tampa, Florida



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**Report on Compliance for Each Major Federal Program; Report on
Internal Control Over Compliance; and Report on Schedule of
Expenditures of Federal Awards Required by the Uniform Guidance**

Independent Auditor's Report

To the Board of Directors of the Kissimmee Charter Academy
(A Charter School Under the City of Kissimmee, Florida)

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Kissimmee Charter Academy's ("School") 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, 2022. 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, the School complied, in all material respects, with the 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, 2022.

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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 GAAS, *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 GAAS, *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.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs. Our opinion on each major Federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the School's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The School's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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. 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.

Respectfully submitted,

Handwritten signature of King & Walker, CPAs in black ink.

August 30, 2022
Tampa, Florida

KISSIMMEE CHARTER ACADEMY
A CHARTER SCHOOL UNDER THE CITY OF KISSIMMEE, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures
Clustered			
Child Nutrition Cluster:			
United States Department of Agriculture:			
Florida Department of Agriculture and Consumer Services:			
School Breakfast Program	10.553	20002	\$ 94,789
National School Lunch Program	10.555	20001, 20003	398,410
Total Child Nutrition Cluster			<u>493,199</u>
Not Clustered			
United States Department of Education:			
Osceola County District School Board:			
Title I Grants to Local Educational Agencies	84.010	212	171,453
Student Support and Academic Enrichment Program, Title IV	84.424	241	12,094
Education Stabilization Fund:	84.425		
Elementary and Secondary School Emergency Relief Fund	COVID-19, 84.425D	124	416,121
Total United States Department of Education			<u>599,668</u>
Total Expenditures of Federal Awards			<u><u>\$ 1,092,867</u></u>

See Independent Auditor's Report

KISSIMMEE CHARTER ACADEMY
A CHARTER SCHOOL UNDER THE CITY OF KISSIMMEE, FLORIDA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
TITLE 2 U.S. CODE OF FEDERAL REGULATIONS PART 200
June 30, 2022

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the Federal award activity of the School under programs of the Federal government for the year ended June 30, 2022. The information on this Schedule is prepared 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 (Uniform Guidance).

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The School has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

KISSIMMEE CHARTER ACADEMY
A CHARTER SCHOOL UNDER THE CITY OF KISSIMMEE, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS – FEDERAL PROGRAMS
TITLE 2 U.S. CODE OF FEDERAL REGULATIONS PART 200
June 30, 2022

Section I - SUMMARY OF AUDIT RESULTS

As required by Title 2 U.S. Code of Federal Regulations Section 200.515, the following is a summary of the results of the audit of Kissimmee Charter Academy, for the fiscal year ended June 30, 2022:

<u>Financial Statements</u>	<u>Results</u>
Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal Control Over Financial Reporting:	
Material weakness identified?	No
Significant deficiency identified?	None reported
Noncompliance material to financial statements noted?	No
<u>Federal Awards</u>	
Internal control over the major Federal program:	
Material weakness identified?	No
Significant deficiency identified?	None reported
Type of auditor's report issued on compliance for the major Federal program?	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?	No
Identification of major program:	
CFDA Number:	
84.425	Education Stabilization Fund
84.010	Title I Grants to Local Educational Agencies
Dollar threshold used to distinguish between Type A and Type programs:	\$750,000
Auditee qualified as low-risk auditee?	No

Section II – FINANCIAL STATEMENT FINDINGS

No matters were reported.

Section III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

Section IV– STATUS OF PRIOR YEAR FINDINGS

No matters were reported.



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**Management Letter as Required by Rules of the Florida Auditor General,
Chapter 10.850, Florida Statutes, *Charter School Audits***

To the Board of Directors of the Kissimmee Charter Academy
(A Charter School Under the City of Kissimmee, Florida)

Report on the Financial Statements

We have audited the financial statements of Kissimmee Charter Academy ("School"), a charter school under the City of Kissimmee, Florida ("the City"), and included in the operations of the City as the Charter School Special Revenue Fund, as of and for the fiscal year ended June 30, 2022, and have issued our report thereon dated August 30, 2022.

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 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*. Disclosures in those reports and schedule, which are dated August 30, 2022, 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. There were no prior audit findings or recommendations.

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 of the entity are Kissimmee Charter Academy, 490866.

Financial Condition and Management

Sections 10.854(1)(e)2. and 10.855(11), Rules of the Auditor General, require us to apply appropriate procedures and communicate whether or not the School has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the 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 that we address 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 which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

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

Respectfully submitted,

Handwritten signature in black ink that reads "King & Walker, CPAs". The signature is written in a cursive, flowing style.

August 30, 2022
Tampa, Florida

ITEM 7.C
Budget Amendment

Explanation

Budget amendment for the 2022-2023 school year.

Requested School Board Action: Approve

Attachment(s):

1. IKCA 2022-2023 Budget Amendment - August

Kissimmee Charter Academy
2022-2023 Budget

		623	662		
		Projected			
		Year end	Prelim	Variance	Comment +/- \$4,000
GENERAL FUND					
REVENUES					
Fed, State & Local Revenue					
1	FEFP Funding	4,851,111	4,993,556	(142,445)	Enrollment
2	Capital Outlay Funding	445,646	446,850	(1,204)	
3	Miscellaneous State Revenue	100	-	100	
4	Fed, State & Local Revenue	5,296,857	5,440,406	(143,549)	
5					
6	Supplemental Fee Revenue				
7	VPK - State	56,070	52,000	4,070	Increased ELC Rates
8	VPK - Local	25,930	30,000	(4,070)	Under-estimated, being reviewed
9	School Aged Child Care	46,000	46,000	(1)	
10	Local-Other School, Courses	9,000	9,000	0	
11	Summer Program	20,444	42,500	(22,056)	Based upon summer 2022
12	Field Trips	38,000	36,000	2,000	
13	Fund Raising Activities	42,000	42,000	0	
14	Other Local	20,882	-	20,882	EE Comp Fund
15	Supplemental Fee Revenue	258,326	257,500	826	
16					
17	TOTAL REVENUES	5,555,183	5,697,906	(142,723)	
18					
19	EXPENSES				
20					
21	Salaries/Benefits	2,584,514	2,575,177	9,337	
22	Benefits	768,760	884,315	(115,555)	Benefit Elections
23	<i>Total Salaries & Benefits</i>	3,353,274	3,459,492	(106,218)	
24					
25	Lease Payment	661,272	661,272	-	
26					
27	Direct Educational Expenses				
28	Kto6-.-Supplies	30,000	30,000	0	
29	K-8 Software	1,033	-	1,033	
30	VPK - Supplies	3,000	3,000	-	
31	Health-.-Supplies	1,500	1,500	-	
32	Principal-.-Supplies	2,500	2,500	(0)	
33	Principal-.-Noncap FF&E	7,489	-	7,489	Office Furniture/Radios
34	Summer Program	14,409	14,409	0	

Kissimmee Charter Academy
2022-2023 Budget

	623	662	
	Projected Year end	Prelim	Variance
GENERAL FUND			Comment +/- \$4,000
35 Supplies/Books-Bef/After--Supplies	500	500	-
36 Direct Educational Expenses	60,431	51,909	8,522
37			
38 Facility Operating Expenses			
39 Plant Ops--Electricity	81,876	86,973	(5,097)
40 Plant Ops--Water & Sewer	16,780	17,925	(1,145)
41 Plant Ops--Waste	12,083	10,656	1,427
42 Principal--Copier Maint Supplies	18,364	18,364	0
43 Principal--Printing/Duplication	500	500	-
44 Plant Ops--Landscaping Exp	16,000	16,000	-
45 School Ops--Repairs & Maint	50,000	45,000	5,000
46 Technology - Repairs and Maintenance	5,000	5,000	0
47 Plant Ops--Telecommunications	5,374	3,682	1,692
48 Facility Operating Expenses	205,978	204,100	1,878
49			
50 Imagine Fees	555,047	568,455	(13,408)
51			Reduced funding
52 Marketing & Enrollment Expenses			
53 Principal--Advertising	14,952	14,952	-
54 Principal--Internet	1,753	11,000	(9,247)
55 Marketing & Enrollment Exp	16,705	25,952	(9,247)
56			
57 General & Administrative			
58 Workers Compa & Liability Insurance	30,179	30,179	(0)
59 Plant Ops--Gen. Liab. Ins	143,787	126,568	17,219
60 Board--Audit Fees	14,000	12,000	2,000
61 Principal--District Fees	48,667	47,145	1,523
62 Principal--Dues & Fees	65,000	65,000	0
63 Principal--Postage	1,500	1,500	(0)
64 Principal--Misc. Exp	10,800	9,000	1,800
65 Cent Support--Drug Testing	575	575	-
66 Cent Support--Fingerprinting	891	350	541
67 Fundraising--Misc. Exp	42,000	42,000	-
68 General & Administrative	357,399	334,317	23,082

**Kissimmee Charter Academy
2022-2023 Budget**

	623	662		
	Projected Year end	Prelim	Variance	Comment +/- \$4,000
GENERAL FUND				
Operating Reserves	-	88,908	(88,908)	To Balance
Other School Services				
Kto8-Travel	1,000	1,000	-	
Kto8-Field Trips	37,497	36,000	1,497	
Principal--Travel	4,970	2,500	2,470	
Bus Fuel	32,000	32,000	(0)	
Other Bus Expenses	109,690	57,000	52,690	Increased costs
Bus Dues/Fees/Tags	5,000	5,000	-	
Prof & Tech - Contr Services - PT & OT	2,500	2,500	-	
Sch Outside Svc-Speech--Prof & Tech	50,000	50,000	-	
Inst Staff Trng--Prof & Tech Contracted	3,000	3,000	-	
Plant Ops--Guard/Security Svcs	71,037	70,000	1,037	
Plant Ops--Janitorial Exp	40,000	40,000	(0)	
Plant Ops--Exterminating	4,500	4,500	-	
Other School Services	361,194	303,500	57,693	
TOTAL EXPENSES	5,571,300	5,697,906	(126,606)	
CHANGE IN FUND BALANCE (NEGATIVE)	(16,117)	0	(16,117)	
Fund Balances	Change in Funds	Beginning Fund Balance	Ending Fund Balance	
Unassigned	-	119,099	119,099	
Assigned Funds: Instructional Materials	-	200,000	200,000	
Assigned Funds: Employee Compensation	(20,822)	220,000	199,178	
Assigned Funds: Technology		300,000	300,000	
Assigned Funds: Buses		60,000	60,000	
Restricted Funds: Food Services		91,309	91,309	
	(20,822)	990,408	969,586	

Kissimmee Charter Academy
2022-2023 Budget

		623	662		
100	ESSER II-III	Projected			
101	REVENUES	Year end	Prelim	Variance	Comment +/- \$4,000
102	ESSER II	123,284	703,441	(580,157)	Retention Bonuses Retention Bonuses
103	ESSER III	692,659	-	692,659	
104		815,943	703,441	112,502	
105				-	
106	EXPENSES			-	
107	Salaries	593,369	452,720	140,649	
108	Benefits	112,956	78,449	34,507	
109	Academics	61,005	68,774	(7,769)	
110	Custodial	13,000	-	13,000	
111	Classroom Technology	35,614	40,000	(4,386)	
112	Capital Additions	-	63,498	(63,498)	
113	TOTAL EXPENSES	815,944	703,441	112,503	
114					
115	FOOD SERVICE	Projected			
116	REVENUES	Year end	Prelim	Variance	Comment +/- \$4,000
117	Food - Federal Reimbursement	525,805	491,733	34,072	Meals served/Reimbursement Rates 100% F/R
118	Food - Local Sales	400	12,708	(12,308)	
119	TOTAL REVENUES	526,205	504,441	21,764	
120					Increased Support Staff Meals Served
121	EXPENSES				
122	Salaries	58,440	45,290	13,150	
123	Benefits	6,218	4,733	1,485	
124	Purchased Services	373,642	362,384	11,258	
125	Materials and Supplies	40,571	43,304	(2,733)	
126	TOTAL EXPENSES	478,871	455,711	23,160	
127					
128	CHANGE IN FUND BALANCE (NEGATIVE)	47,335	48,730	(1,395)	
129					
130	Beginning Fund Balance	91,309			
131	Ending Fund Balance	138,644			
132					

Kissimmee Charter Academy
2022-2023 Budget

	623	662		
	Projected			
	Year end	Prelim	Variance	Comment +/- \$4,000
133 Title Funds				
134 REVENUES				
135 Title I	145,756	145,756	-	
136 Title II/IV	12,097	12,097	-	
137	157,853	157,853	-	
138				
139 EXPENSES				
140 Salaries	106,791	115,219	(8,428)	
141 Benefits	33,925	27,219	6,706	
142 Tutoring	5,040	3,318	1,722	
143 Reading Teacher 25%	-	-	-	
144 Contracted Services	12,097	12,097	-	
145 Fixed Assets	-	-	-	
146 TOTAL EXPENSES	157,853	157,853	(0)	
147				

ITEM 8.A

School Improvement Plan Goals

Explanation

Requested School Board Action:

Attachment(s):

1. 2022-2023 School Excellence Plan IKCA SAB



2022 - 2023 School Excellence Plan (SEP)

Teaching & Learning

ESTABLISH Goals: ACADEMIC GROWTH - READING

Teachers utilize the reading pacing guides to collaboratively plan rigorous lessons that integrate the literacy focus strategies and use researched based reading tools to ensure that lessons are standards-driven, cohesive and correctly paced • Teachers unpack the reading standards in weekly horizontal and vertical planning and align their resources appropriately for ongoing assessment and progress monitoring • A ninety minute reading block includes the elements of guided reading with whole group, small group and organized activities for independent practice • A clear purpose for reading is established and direct teaching of skills (phonemic awareness, phonics, vocabulary, comprehension and fluency) occurs • Adherence to the Common Core State Standards shifts is evident with a true balance of literary and informational texts in classroom libraries, read-alouds and during instruction • Content area teachers outside of the ELA classroom emphasize literacy experiences in their planning and instruction

Overarching **S.M.A.R.T. Goal(s)** (Specific, Measurable, Achievable, Relevant, and Timely):

- *By the end of the school year, the mean Reading Learning Gain for all students will increase from a 1.03 to a 1.05 or higher, as measured by the Fall to Spring STAR Reading Assessment.*
- *By the end of the school year, the median Reading SGP for all students will increase from 49 to 50 or higher as measured by the Fall to Spring STAR Reading Assessment.*
- *By the end of the school year, 50 % of students will be at a Proficient Level or higher, as measured by the Reading State Assessment.*

Goal(s) Met?

- | | |
|-------|------|
| • YES | • NO |
| • YES | • NO |
| • YES | • NO |

EQUIP with Implementation Action Plan: ACADEMIC GROWTH - READING

PRIORITY AREA(S) State the priority areas identified in the Needs Assessment	ACTION STEP(S) (Implementation strategy/ best practices – not programs. Include a corresponding PL in next section)	Implementation Tools and Resources (materials to support each priority/action step)	Schedule a specific timeframe (daily, monthly, quarterly) for expected implementation	Designate person(s) responsible for implementation and monitoring (using monitoring tool listed in next column)	Identify how you will measure the effectiveness of each priority/action step. List monitoring tool to track progress & outcomes during the scheduled timeframe.
Focus on shifts in ELA due to new B.E.S.T. Standard and implementation of the Science of Reading	A ninety minute reading block focused on Student Centered Learning with whole group, small group and organized activities for independent practice. A clear purpose for reading is established and direct teaching of skills (phonemic awareness, phonics, vocabulary, comprehension and fluency) occurs.	Wit and Wisdom FUNdations Geodes Collaborative Planning with Repetition Imagine Literacy Position Paper	August PD B.E.S.T. Standards, Science of Reading Sept-April: Data chats focused on student data. Sept-April: PD for strategies and components of the Science of Reading	Leadership Team Peer Coaches Lead Planners	Quantitative: Star Reading Progress Monitoring Report, Predicted Proficiency, SGP Qualitative data: Classroom Observations Data Chat Reflections



EQUIP with Professional Learning Opportunities: ACADEMIC GROWTH - READING				
Professional Learning (PL) Topic (to support each priority/ action step)	Determine PL Delivery Type : PLC, Book Study, Workshop, Webinar, Course, Module. (Indicate type next to each PL listed)	PL Facilitator & Audience (grade level, subject area, teams)	Schedule <u>specific</u> times for PL Cycle (Include date(s) for Delivery , and times for Practice, Observation/Feedback , and Modeling/Coaching)	Person responsible for supporting & person responsible for monitoring PL Cycle
Science of Reading Latest in Literacy	Workshop at Pre-planning	Stephania and Leadership team	August: Delivery in preplaning workshop, Sept-April observations and ongoing coaching	Leadership
K-2 Sound Walls	Peer Coach Workshop	Peer Coach	September Workshop and ongoing coaching	



2022 - 2023 School Excellence Plan (SEP)

Teaching & Learning

ESTABLISH Goals: ACADEMIC GROWTH – MATH

Teachers utilize the mathematics pacing guides to collaboratively plan rigorous lessons that integrate the literacy focus strategies and use researched based math tools to ensure that lessons are standards-driven, cohesive and correctly paced • Teachers unpack the math standards in weekly horizontal and vertical planning and align their resources appropriately for ongoing assessment and progress monitoring • Procedural skills as well as conceptual understanding are taught • A sixty to ninety minute math block includes the elements of guided math with whole group, small group and organized activities for independent practice • Students study algorithms as “general procedures” in order to gain insights to the structure of mathematics (e.g. organization, patterns, predictability) • Students are able to apply a variety of appropriate procedures flexibly as they solve problems • Students have opportunity to develop the eight mathematical practices: Make sense of problems and persevere in solving them, Reason abstractly and quantitatively, Construct viable arguments and critique the reasoning of others, Model with mathematics, Use appropriate tools strategically, Attend to precision, Look for and make use of structure, and Look for and express regularity in repeated reasoning

Overarching S.M.A.R.T. Goal (s) (Specific, Measurable, Achievable, Relevant, and Timely):

- *By the end of the school year, the mean Math Learning Gain for all students will increase from a 1.01 to 1.05 or higher as measured by the Fall to Spring STAR Math Assessment.*
- *By the end of the school year, the median Mathematics SGP for all students will increase from 38 to 45 or higher as measured by the Fall to Spring STAR Mathematics Assessment.*
- *By the end of the school year, 50 % of students will be at a Proficient Level or higher, as measured by the Math State Assessment.*

Goal(s) Met?

• YES	• NO
• YES	• NO
• YES	• NO

EQUIP with Implementation Action Plan: ACADEMIC GROWTH – MATH

PRIORITY AREA(S) State the priority areas identified in the Needs Assessment	ACTION STEP(S) (Implementation strategy/ best practices – <u>not</u> programs. Include a corresponding PL in next section)	Implementation Tools and Resources (materials to support each priority/action step)	Schedule a specific timeframe (daily, monthly, quarterly) for expected implementation	Designate person(s) responsible for implementation and monitoring (using monitoring tool listed in next column)	Identify how you will measure the effectiveness of each priority/action step. List monitoring tool to track progress & outcomes during the scheduled timeframe.
Focus on the shifts in Math instruction and mindset with the implementation of the B.E.S.T. Math Benchmarks and Mathematical Thinking and Reasoning.	A sixty to ninety minute math block includes the elements of Student centered learning with whole group, small group and organized activities for independent practice Students are able to apply a variety of appropriate procedures flexibility as they	Freckle Zearn Star Collaborative Planning with Repetition counting Eureka ²	August PD on B.E.S.T Standards September PD on MTR Weekly collaborative planning Middle school monthly vertical planning	Leadership Team Peer Coaches	Quantitative Data: Star Progress Monitoring, Proficiency Report, SGP Qualitative Data: Observations of classroom lessons Data Chat Reflections



	solve problems on Personalized targeted Freckle assignments				
EQUIP with Professional Learning Opportunities: ACADEMIC GROWTH – MATH					
Professional Learning (PL) Topic (to support each priority/ action step)	Determine PL Delivery Type : PLC, Book Study, Workshop, Webinar, Course, Module. (Indicate type next to each PL listed)	PL Facilitator & Audience (grade level, subject area, teams)	Schedule <u>specific</u> times for PL Cycle (Include date(s) for Delivery , and times for Practice, Observation/Feedback , and Modeling/Coaching)	Person responsible for supporting & person responsible for monitoring PL Cycle	
MTR Shifts	Workshop (peer coaches)	Peer coaches	Delivery monthly and ongoing collaborative planning	Leadership Team	



2022 - 2023 School Excellence Plan (SEP)

Teaching & Learning

ESTABLISH Goals: ACADEMIC GROWTH – Social Studies CIVICS

Teachers utilize the Civics pacing guides to collaboratively plan rigorous lessons that integrate the literacy focus strategies and use researched based writing tools to ensure that lessons are standards-driven, cross-curricular, cohesive and correctly paced • Teachers unpack the Civics standards in weekly horizontal and vertical planning and align their resources appropriately for ongoing assessment and progress monitoring • A civics block includes the elements of direct instruction, independent writing, teacher and peer conferencing and shared experiences • The importance of the writing-reading connection is stressed by requiring students to draw upon and write about evidence from literary and informational texts • Student writers use evidence from research (including the text being read) to support their opinions

Overarching S.M.A.R.T. Goal (s) (Specific, Measurable, Achievable, Relevant, and Timely):

By the end of the school year, 70% or more of 7th grade students will be at a Proficient Level or higher, as measured by the Civics State Assessment.

Goal(s) Met?

• YES • NO

EQUIP with Implementation Action Plan: ACADEMIC GROWTH – Social Studies CIVICS

PRIORITY AREA(S) State the priority areas identified in the Needs Assessment <i>(add rows as needed)</i>	ACTION STEP(S) (Implementation strategy/ best practices – not programs. Include a corresponding PL in next section)	Implementation Tools and Resources (materials to support each priority/action step)	Schedule a specific timeframe (daily, monthly, quarterly) for expected implementation	Designate person(s) responsible for implementation and monitoring (using monitoring tool listed in next column)	Identify how you will measure the effectiveness of each priority/action step. List monitoring tool to track progress & outcomes during the scheduled timeframe.
Preparing for the Florida Civics Debate Initiative	FCDI teams	iCivics FCDI CPALMS	2022-2023 school year	7th Grade Civics Teacher, Principal, Gifted Teacher, Thespian Teacher	Data collected from Civics Benchmarks

EQUIP with Professional Learning Opportunities: ACADEMIC GROWTH – Social Studies CIVICS

Professional Learning (PL) Topic (to support each priority/ action step) <i>(add rows as needed)</i>	Determine PL Delivery Type: PLC, Book Study, Workshop, Webinar, Course, Module. (Indicate type next to each PL listed)	PL Facilitator & Audience (grade level, subject area, teams)	Schedule specific times for PL Cycle (Include date(s) for Delivery , and times for Practice, Observation/Feedback , and Modeling/Coaching)	Person responsible for supporting & person responsible for monitoring PL Cycle
Building background knowledge through the Science of Reading	Civics Benchmarks	7th Grade Civics Teacher, Principal, Gifted Teacher, Thespian Teacher	Ongoing	Leadership Team



Teaching & Learning

ESTABLISH Goals: ACADEMIC GROWTH – SCIENCE

Teachers utilize the science pacing guides to collaboratively plan rigorous lessons that integrate the literacy focus strategies and use researched based science tools to ensure that lessons are standards-driven, cohesive and correctly paced • Teachers unpack the science standards in weekly horizontal and vertical planning and align their resources appropriately for ongoing assessment and progress monitoring • All teachers structure purposeful activities that result in high student engagement that are grounded in higher-order thinking, problem solving, and real world connection for all students • All students are actively involved in the learning process through collaborative discussions, higher-order thinking, decision making, and investigations with new approaches • Students consistently generate and test hypotheses through experimental inquiry, problem solving, systems analysis, and investigation

Overarching **S.M.A.R.T. Goal (s)** (Specific, Measurable, Achievable, Relevant, and Timely):

By the end of the school year, 50% or higher of fifth and eighth grade students will be at a Proficient Level or higher, as measured by the Science State Assessment.

Goal(s) Met?

• YES • NO

EQUIP with Implementation Action Plan: ACADEMIC GROWTH – SCIENCE

PRIORITY AREA(S) State the priority areas identified in the Needs Assessment <i>(add rows as needed)</i>	ACTION STEP(S) (Implementation strategy/ best practices – <u>not</u> programs . Include a corresponding PL in next section)	Implementation Tools and Resources (materials to support each priority/action step)	Schedule a specific timeframe (daily, monthly, quarterly) for expected implementation	Designate person(s) responsible for implementation and monitoring (using monitoring tool listed in next column)	Identify how you will measure the effectiveness of each priority/action step. List monitoring tool to track progress & outcomes during the scheduled timeframe.
We will emphasize a 5E model for science instruction through a PLC.	All teachers structure purposeful activities that result in high student engagement that are grounded in higher-order thinking, problem solving, and real world connection for all students	StemScopes CPALMS	Ongoing observations and feedback	Keri Cruz	Science benchmarks

EQUIP with Professional Learning Opportunities: ACADEMIC GROWTH – SCIENCE

Professional Learning (PL) Topic (to support each priority/ action step) <i>(add rows as needed)</i>	Determine PL Delivery Type: PLC, Book Study, Workshop, Webinar, Course, Module. (Indicate type next to each PL listed)	PL Facilitator & Audience (grade level, subject area, teams)	Schedule specific times for PL Cycle (Include date(s) for Delivery , and times for Practice, Observation/Feedback, and Modeling/Coaching)	Person responsible for supporting & person responsible for monitoring PL Cycle
5E Science Model	Workshop	Keri Cruz	Professional Dev Preplanning and ongoing collaborative planning	Leadership team