



Seaside School, Inc

May 2023 Board Meeting

Published on May 17, 2023 at 11:03 AM CDT

Amended on May 18, 2023 at 7:16 AM CDT

Date and Time

Thursday May 18, 2023 at 5:30 PM CDT

Location

Seacoast Collegiate High School
109 Greenway Trail
Santa Rosa Beach, FL 32459

Founded in 1996

Serving Students in Grades 5 - 12

We seek to sustain an educational community where an emphasis on academic excellence is complemented by our concern for each learner's personal growth and intellectual, aesthetic, and psychological development. The curriculum is developmentally responsive – actively engaging students in learning skills in context, integrative – directing students to connect learning to daily lives, and exploratory – enabling students to discover their abilities, interests, learning styles, and ways that they can make contributions to society.

Information on procedures for public comment can be found at

<https://www.seasideschools.net/domain/35>.

If anyone needs special assistance to participate in the public input session, every effort will be made to provide an appropriate accommodation. When requesting accommodations for public input, please allow no less than 1 business day notice prior to the scheduled meeting.

Specific issues about a particular student should only be addressed to the school’s Director of Student Services, rather than the Board of Directors.

All public comments will be taken under advisement by the Board, but will not elicit a written or spoken response. The names of persons providing public comment and a brief summary of topics or input will be included in the meeting minutes published. A response will be provided to the stakeholder within seven (7) days.

Agenda

	Purpose	Presenter	Time
I. Opening Items			5:30 PM
A. Record Attendance			1 m
B. Call the Meeting to Order			
C. Board Meeting Minutes Approval	Approve Minutes	Kav Tucker	1 m
Approval of Board Meeting Minutes (Attached)			
Approve minutes for April 2023 Board Meeting on April 20, 2023			
II. Consent Items Approval			5:32 PM
Student Excellence Committee:			
- Approval of Dr. Suess books for graduation.			
Finance Committee:			
- Approval of updated 2022-202 budget (Currently projecting a \$96,000 surplus) See attached			
- Approval of Drew Ward permission to become a check signer.			
A. Dr. Seuss Books (Seek for approval)	Vote	Mark Foley	2 m
B. 2022-2023 Budget	Vote	Kav Tucker	2 m
C. Approve Check Signer	Vote	Kav Tucker	2 m

	Purpose	Presenter	Time
Drew Ward has been serving as the onsite building administrator at SCHS since April 1.			

The finance department needs additional individuals to sign checks after they have run through the proper internal controls.

III. Board Recruitment Committee

IV. Development 5:38 PM

A.	Update(s)	FYI	Mike Kerrigan	3 m
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V. Executive Committee 5:41 PM

A.	Executive Officer Recommendations	Vote	Kav Tucker	5 m
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VI. Finance 5:46 PM

A.	2022-2023 Budget Updates		Kav Tucker	5 m
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B.	The Seaside School Teacher Salary Scale	Vote	Kav Tucker	5 m
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The goal was to create a scale that separates us from the the reaction to Walton County's Scale.

Over the past two months multiple charter school salary scales across the nation were vetted.

The most common, personalized scale, included a consistent base plus a %.

These two scales attached were vetted through both SNS and SCS staff members, then followed up through survey.

In addition, charter school operators provided feedback.

The amended scale (1.2) aimed to create shorter time period salary scale increases, focus more on the 14+ tenured teachers as the majority of our staff are in this timeframe.

	Purpose	Presenter	Time
C. Auditor Approval	Vote	Kav Tucker	5 m
Two RFP's were received.			
Thomas and Comp King and Walker			
King and Walker:			
-Well known in the charter school world (referenced schools in their proposal)			
-SFS is familiar with them			
Recommendation will be King and Walker.			
D. Dr. Oprey's 2022-2023 Matching Increase	Vote	Kav Tucker	2 m
Recommendation to provide the same percentage of increase salary to Dr. Oprey for the year (in alignment to the other admin during the 2022-2023 school year).			

VII. Governance 6:03 PM

A. Board Committees for 2023-2024 Term	FYI	Kristen "Rhea" Goff	2 m
B. Executive Director Recruitment Update	FYI	Jenna O'Donoghue	5 m
C. Bylaws	Discuss	Kristen "Rhea" Goff	5 m
The governance committee has revised the bylaws for consideration by the Board.			
These will be reviewed in further detail and voted on during the June board meeting.			

VIII. Foundation Report 6:15 PM

A. Foundation Report	FYI	Teresa Horton	3 m
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IX. School Leadership Team 6:18 PM

A. Head of Schools Report	Vote	Thomas Miller	5 m
Actions for vote:			
Addition of Mr. Drew Ward to Seaside accounts at Regions and Suntrust/Truist Bank.			
Salary Scale			

	Purpose	Presenter	Time
X. Student Excellence			6:23 PM
A. Student Pick up	Discuss	Mark Foley	5 m
XI. Other Business			6:28 PM
A. High School Expansion Update	FYI	Kav Tucker	3 m
XII. Closing Items			6:31 PM
A. Adjourn Meeting	Vote	Kristen "Rhea" Goff	

Coversheet

Board Meeting Minutes Approval

Section: I. Opening Items
Item: C. Board Meeting Minutes Approval
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for April 2023 Board Meeting on April 20, 2023



Seaside School, Inc

Minutes

April 2023 Board Meeting

Date and Time

Thursday April 20, 2023 at 5:30 PM

Location

Seacoast Collegiate High School
109 Greenway Trail
Santa Rosa Beach, FL 32459

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Serving Students in Grades 5 - 12

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Directors Present

A. Winicki, D. Lilienthal, D. Tinghitella, F. Barker, G. Latour, K. Goff, L. Blue, M. Foley, M. Hale, M. Kerrigan, M. Uhlfelder

Directors Absent

C. Lewis, J. O'Donoghue, K. Tucker, T. Glavine

Guests Present

D. Ward, J. Robbins, K. Mixson

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

K. Goff called a meeting of the board of directors of Seaside School, Inc to order on Thursday Apr 20, 2023 at 5:32 PM.

II. Consent Items

A. Minutes

F. Barker made a motion to approve the minutes from March 2023 Board Meeting on 03-14-23.

A. Winicki seconded the motion.

The board **VOTED** to approve the motion.

B. Special Meeting Minutes

F. Barker made a motion to approve the minutes from Special BOD Meeting on 03-30-23.

A. Winicki seconded the motion.

The board **VOTED** to approve the motion.

C. Discipline/Enrollment Report

D. Financials

E. Adopt Consent Agenda Items

F. Barker made a motion to Adopt and approve the Consent Agenda Items.

A. Winicki seconded the motion.

The board **VOTED** to approve the motion.

III. School Update

A. School Leadership Team Update

Joy discussed the additional geographic diversity of lottery applicants. She also discussed the CTE being sought by students as part of their education. 5th and 6th grade students are pursuing GoogleDocs certifications. 7th and 8th grade students are pursuing Microsoft certifications. The administration is very proud of a 100% pass rate on ServeSafe by several 8th grade students. These certifications result in funding to the school which the school reinvests into its CTE programming.

B.

School Foundation Update

Foundation update provided in the board materials.

IV. Governance Committee

A. Update

Governance committee is working on bylaw updates.

Dr. O'Prey submitted his resignation letter last night effective June 15, 2023. Rhea complimented his many accomplishments and contributions to the school over his tenure.

Administration is working on a transition plan and messaging to staff and students.

F. Barker made a motion to Approve Tom Miller as the interim CEO.

M. Kerrigan seconded the motion.

Executive committee made this recommendation to help support administration with year-end activities and high school expansion.

Ms. Uhfelder raised that we needed to confirm compliance with Sunshine and other educational laws before any new hire was made.

The board **VOTED** to approve the motion.

V. Seacoast Collegiate High School Expansion Committee

A. Seacoast Collegiate High School Expansion Update

Rhea discussed the visit to Tallahassee last week. She noted the important contributions of Tom Glavine, among others, to those meetings. The team met with various representatives, aids and Governor DeSantis. We got incredible feedback and left very encouraged. We remain optimistic on receiving funding. We should know soon the result of our efforts as committees are meeting now.

We have collected a lot of letters of support, particularly when it goes to the governor's office. If you still have anything you are working on related to that, please submit it as soon as possible.

VI. Student Excellence Committee

A. Update

M. Foley praised the CTE certifications.

May testing is approaching.

8th grade graduation prep is underway. Volunteers have been requested.

Incoming 5th grade open house is next week.

A summary of spring athletics was given.

Seacoast graduation was discussed and some parent concerns on having to bring their own chairs and rain possibility options.

J. Robbins praised Mark Foley and other parents participating on Parents on Patrol and noted that the Parents on Patrol and pickets really helped make Spring Break season less stressful. Mark noted how important that we continue to implement this program every year.

All calendars will now be handled through Board on Track.

Both schools will do Teacher Appreciation in May. May 1 - 5 (Middle School) and May 8 -12 (High School).

VII. Public Comment

A. Parking Situation in Seaside

Dan asked about any update on the carpool situation in Seaside. Joy continues to work on this issue.

Michelle would like to propose that next year's selection committee publish the slate of directors prior to the board meeting. She was disappointed in the lack of diversity in this year's selections. Rhea noted how hard they tried to make it an inclusive process for all board members to engage in the process, and she noted that diversity of the board was considered, and the selection committee did their best to select the best candidates to fill the needs of the school. Jon Ward noted that the selection committee was majority female and stated that we should select candidates based on their skills but not simply to check a box.

There was other discussion about the selection committee's great efforts and the desire for the board to continue to improve the process.

VIII. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:54 PM.

Respectfully Submitted,
F. Barker

Coversheet

2022-2023 Budget

Section: II. Consent Items Approval
Item: B. 2022-2023 Budget
Purpose: Vote
Submitted by:
Related Material: Apr 2023 Seaside Board Financial Pack.pdf

The Seaside School, Inc
Balance Sheet All Funds
April 30, 2023

	Operating	ESSER Special Revenue	Capital Outlay	Total
Assets and Other Debits				
Cash - Operating - Regions	352,746	-	-	352,746
Cash - Internal - Truist	128,451	-	-	128,451
Cash - Athletic - Regions	17,704	-	-	17,704
Cash - Money Market - Regions	-	-	131,351	131,351
Cash - Prepaid Visa	17,500	-	-	17,500
Petty Cash	100	-	-	100
Accounts Receivable - FEFP	76,067	-	-	76,067
Accounts Receivable - Other	-	88,704	5,741	94,446
Due from Foundation	469,893	-	-	469,892
Prepaid Expenses	7,532	-	-	7,532
Due from Other Funds	88,704	-	135,729	224,434
Total Assets and Other Debits	<u>1,158,698</u>	<u>88,704</u>	<u>272,821</u>	<u>1,520,223</u>
Liabilities, Fund Equity, and Other Credits				
Liabilities:				
Accrued Salaries	123,177	-	-	123,177
Accrued Payroll Liabilities - Insurance	7,717	-	-	7,717
Accounts Payable	236,702	-	14,000	250,702
Deferred Revenue	-	-	-	-
Note Payable	-	-	-	-
Due to Other Funds	135,729	88,704	-	224,434
Total Liabilities	<u>503,325</u>	<u>88,704</u>	<u>14,000</u>	<u>606,030</u>
Fund Equity and Other Credits				
Fund Balance	408,059	-	234,371	642,430
Excess (Deficiency) of Revenues - YTD	247,313	-	24,450	271,763
Total Fund Equity and Other Credits	<u>655,372</u>	<u>-</u>	<u>258,821</u>	<u>914,194</u>
Total Liabilities Fund Equity and Other Credits	<u><u>1,158,698</u></u>	<u><u>88,704</u></u>	<u><u>272,821</u></u>	<u><u>1,520,223</u></u>

**Revenues, Expenses, & Excess or Deficiency / Budget vs. Actual
Combined Summary
Month and Year-to-Date Ending April 30, 2023**

	<u>Revenues & Expenses</u>		<u>Annual</u>	<u>Balance</u>	<u>%</u>
	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>Remaining</u>	<u>Remaining</u>
Revenues					
FEFP - Walton County School District	322,521	3,225,208	3,440,881	215,673	6%
FEFP - Restricted Capital Outlay	2,621	26,214	25,561	(653)	-3%
Teacher Salary Allocation	-	97,112	-	(97,112)	-
Industry Certification Funding	-	-	18,700	18,700	100%
Advance Placement Funding	-	-	10,000	10,000	100%
Florida Teacher Lead Program	-	7,125	7,000	(125)	-2%
School Recognition Funds	-	-	38,680	38,680	100%
Miscellaneous Revenue	-	34,325	-	(34,325)	-
Recovery of Prior Year Expense	-	21,955	-	(21,955)	-
Transfer Facility Lease	14,000	140,000	168,000	28,000	17%
Sponsor a Teacher	-	-	6,000	6,000	100%
Charter School Capital Outlay	16,500	165,000	198,000	33,000	17%
Ed Securities Facility Grant	-	10,814	-	(10,814)	-
ESSER II	-	63,165	-	(63,165)	-
ESSER III	18,347	148,473	-	(148,473)	-
School Lunch Revenue MS	970	17,116	14,500	(2,616)	-18%
School Lunch Revenue HS	-	2,161	1,000	(1,161)	-116%
School Field Trips MS	-	2,435	7,000	4,565	65%
8th Grade Field Trip MS	-	20,191	15,000	(5,191)	-35%
School Field Trips (City/Senior) HS	(22)	46,746	13,000	(33,746)	-260%
Athletics General	-	17,910	-	(17,910)	-
Parent Teacher Gift Collection MS	-	16,585	7,500	(9,085)	-121%
Parent Teacher Gift Collection HS	-	8,236	3,000	(5,236)	-175%
Yearbook Revenue MS	-	-	500	500	100%
Yearbook Revenue HS	-	1,017	500	(517)	-103%
Student Activities MS	-	4,576	1,500	(3,076)	-205%
Student Activities HS	-	6,787	11,000	4,213	38%
Transfer from Foundation	301,044	301,044	361,253	60,209	17%
Interest and Dividend Income	0	1	-	(1)	-
Total Revenues	675,982	4,384,195	4,348,575	(35,620)	-1%
Expenses					
5100 - Instruction	202,261	2,172,087	2,398,867	226,780	9%
5200 - Exceptional Instruction	6,706	68,520	79,787	11,267	14%
6100 - Student Personnel Services	23,691	263,456	277,976	14,519	5%
6300 - Curriculum Development	1,920	2,592	14,880	12,288	83%
6400 - Instructional Staff Training Services	-	5,009	7,000	1,991	28%
6500 - Instructional-Related Technology	(13,080)	14,950	70,920	55,970	79%
7100 - Board Administration	37,307	138,265	35,700	(102,565)	-287%
7200 - General Administration	4,043	40,433	43,768	3,335	8%
7300 - School Administration	66,148	645,934	729,920	83,986	12%
7500 - Fiscal Services	5,833	73,333	90,000	16,667	19%
7800 - Student Transportation Services	266	3,482	12,074	8,592	71%
7900 - Operation of Plant	28,918	147,008	195,822	48,814	25%
F360 - Capital Outlay	14,250	151,364	168,000	16,636	10%
F435 - ESSER II	18,347	211,638	-	(211,638)	-
9100 - Community Services	13,642	174,361	129,900	(44,461)	-34%
Contingency/Buyback	-	-	93,962	93,962	100%
Total Expenses	410,252	4,112,432	4,348,575	236,143	5%
Excess (Deficiency) Revenues Over Expenses	265,730	271,763	(0)		

Coversheet

The Seaside School Teacher Salary Scale

Section: VI. Finance
Item: B. The Seaside School Teacher Salary Scale
Purpose: Vote
Submitted by:
Related Material: Seaside Schools Salary.xlsx
Seaside Salary Scale Comparisons.pdf

Notice

The following file is attached to this PDF. You will need to open this packet in an application that supports attachments to pdf files, e.g. [Adobe Reader](#):

Seaside Schools Salary.xlsx

Seaside Salary Scale Options

First Try (updated 5/4)

Note: Based on the number of years of classroom teaching experience in accordance with the teaching license.

Placement Level	Supplement		
0-1 w/License	5%	Advanced Degree Supplements	
0-4 w/License	7.5%	Masters	\$3,000
5-9 w/License	11%	Specialists	\$4,500
10-14 w/License	13%	Doctorate	\$6,100
15-19 w/License	16%		
20-25 w/License	25%		
26-30 w/License	27%		

Years 0-9 Base \$52,500- Years 10-19 \$56,000 Years 20-30 base \$60,000

Placement Level	Current Seaside	New Scale
0-1	\$52,500 - \$53,334	\$55,125
2-4	\$52,500 - \$53,592	\$56,438
5-9	\$53,642 - \$53,842	\$58,275
10-14	\$53,034 - \$57,413	\$63,280
15-19	\$57,111 - \$62,543	\$64,960
20 - 25*	\$62,797 - \$69,486	\$75,000
26-30	\$70,678 - \$78,140	76,200

Salary Scale Comparisons

Second Try

Note: Based on the number of years of classroom teaching experience in accordance with the teaching license.

Placement Level	Base	Supplement	New Salary		
1-3 w/License	\$53,500	3%	\$55,105	Advanced Degree Supplements	
4-6 w/License	\$55,000	7%	\$58,850	Masters	\$3,000
7-9 w/License	\$56,000	7%	\$59,920	Specialists	\$4,500
10-12 w/License	\$57,500	10%	\$63,250	Doctorate	\$6,100
13-15 w/License	\$59,000	10%	\$64,900		
16-18 w/License	\$61,000	12%	\$68,320		
19-21 w/License	\$62,500	12%	\$70,000		
22-24 w/License	\$64,000	15%	\$73,600		
25-27 w/License	\$65,500	15%	\$75,325		
28-30 w/License	\$67,000	17%	\$78,390		

Coversheet

Auditor Approval

Section: VI. Finance
Item: C. Auditor Approval
Purpose: Vote
Submitted by:
Related Material: Thomas_and_Comp_Proposal_for_Audit_Services.pdf
King_and_Walker_Proposal_for_Audit_Services.pdf

AUDIT PROPOSAL

PREPARED FOR

SEASIDE NEIGHBORHOOD SCHOOL

**Submitted by
Thomas & Company CPA PA**



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THOMAS & COMPANY, C.P.A., P.A.
Certified Public Accountants and Business Consultants

**Ms. Lily Meadows,
School Financial Services, Inc
54 South Martin Street
Bonifay, FL 32425**

April 19, 2023

Ms. Lily Meadows,

We are happy to present our qualifications to provide professional services for the independent audit of the financial statements of Seaside Neighborhood Schools for the years ending June 30, 2023, 2024, 2025, 2026, 2027 and 2028 in accordance with government auditing standards generally accepted in United States of America.

Our firm is a Certified Public Accounting firm, licensed by the Board of Accountancy in the State of Florida, with an expert staff of highly qualified and seasoned financial professionals having several years of experience in the audit of entities like Seaside Neighborhood Schools. All partners of the firm are Certified Public Accountants with many years of experience in the audit of non-profit organizations.

It is our understanding that the objective of the audit is to provide an opinion on the financial statements taken as a whole. We understand that the audit is to be conducted in accordance with auditing standards generally accepted in the United States. We have considered due dates for this engagement and anticipate that we will comply, subject to your approval.

Our professional fees for the services described will be based upon the standard hourly billing rates of individuals assigned to your organization's audit. This proposal is based on the assumption that your staff will provide us with the necessary documentation and information to perform our services. We estimate that our fees will be **\$ 21,120 for 2023, \$ 21,760 for 2024, \$ 22,340 for 2025, \$ 22,750 for 2026, \$ 23,160 for 2027 and \$ 23,550 for 2028** which includes the Single Audit in accordance with Uniform Guidance, and Form 990. This fee was based on the information provided by you and off the Audit Report received but can be negotiated and will adjust accordingly.

If you have any questions about our proposed services, please call me at (305)-747-3788.
Thank you in advance for the consideration of our proposal.

Very Truly,
Tony Thomas CPA
For Thomas & Company, C.P.A., P.A

9710 Stirling Rd, Suite # 101 -102 Cooper City, Florida 33024
Telephone (954) 435 7272, (954) 435 4488 Fax (954) 435 5558 Email –
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PROFILE OF OUR FIRM

Thomas & Company C.P.A., P.A., Certified Public Accountants committed to providing innovative, responsive solutions for full range of audit, compilation, review, accounting, tax, and management consulting services to a diversified clientele that includes both non-profit organizations and commercial businesses. Many of our clients receive program support in the form of federal, state, or local government funding.

While our firm can offer broad business and financial knowledge, we also can provide specialized expertise in field as diverse as taxation; computer and electronic data processing applications; accounting and auditing of non-profit organizations; and litigation services for attorneys.

At Thomas & Company C.P.A., P.A., we emphasize a close partner-client working relationship. Each client works with a partner who becomes the primary link between client and firm. We are a very friendly, knowledgeable, approachable, and dependable firm with a capability to complete the audit efficiently without affecting day to day operations. When matters require the attention of a specialist, the engagement partner can easily and quickly find the necessary skills within the firm. We believe that excellence in accounting and auditing comes with the highest degree of partner attention and involvement in client matters. That level of attention and involvement has always been the hallmark of Thomas & Company C.P.A., P.A. One of our partners, along with the professional staff, will be assigned to your engagement on a recurring basis to ensure continuity and audit efficiency. The principal partner will be supported by a concurring partner and a technical partner.

Illustrative of our commitment to excellence in service and community development is our active participation in numerous business and professional organizations. Jose Thomas, C.P.A., will be the team leader and partner in charge of this audit and is actively involved in the activities of various 501(c)3 organizations. He has excellent experience in Single audits in accordance with the Uniform Guidance, Florida Single Audit, Government Auditing Standards, *Rule 65E-14* and various Cost Center aspects of Community mental health and substance abuse providers. Mr. Thomas, C.P.A., served Florida Department of Children and Families (DCF) for many years as OMB A-133 & Florida Single Audit Evaluation and review analyst. He also provided technical assistance to local CPA firms in connection with the Federal Single Audit, Florida single audit, and various aspects of *Rule 65E-14*. ***Mr. Thomas is also a team captain for the Peer Reviews and conducts peer reviews for various CPA firms all over United States per the requirements of American Institute of Certified Public Accountants (AICPA) and Florida Institute of Certified Public Accountants (FICPA).***

In addition to the audit engagement Mr. Thomas will be available throughout the year to help the agency in the area of budget analysis and unit cost determination for various cost centers and for any other services without impairing the independence.

PROFESSIONAL STAFF RESOURCES

The firm has total 14 Professional staff, 4 administrative staff and 3 partners. The professional and administrative staff resources available to you through our Firm are as follows:

Partners	3
Managers	4
Senior Accounting staff	12
<u>IT Division Administrative staff</u>	<u>2</u>
Total	21

PEER REVIEW

Thomas & Company C.P.A., P.A., is member of the American Institute of Certified Public Accountants & Florida Institute of Certified Public Accountants and participates in the AICPA Peer Review program, a voluntary self-regulatory program organized to promote the highest standards of professionalism and assure the public of quality audit performance. **We also perform Engagement Quality Control Reviews, Monitoring, Inspection and Peer Reviews for the work of other CPA firms.**

INDEPENDENCE

Our firm complies, in all respects, with the rules of the profession requiring independence from audit clients. The independence rules, regulations, and interpretations of the AICPA and is distributed to all professional employees and included in the firms Audit and Accounting Manuals. Annually, we obtain written representation from each employee, attesting to his or her compliance with the standard of independence.

In connection with this proposal to provide services to the organization, we know of no circumstances that could adversely affect our independence or create an appearance of impaired independence. We believe that we are, **in fact and appearance**, independent with respect to your organization.

ATTESTATION & AUDIT SERVICES

Some of our most important services are audits, reviews, and compilations. We provide financial statement audit services based on the standards of the various standard setting boards and bodies in the United States of America. We also provide financial statement review and compilation services. We make every effort to understand our client's organizations in order to understand their financial reporting needs.

TAX SERVICES THAT SEEK TO SAVE OUR CLIENTS' MONEY

Tax laws can have a major impact on every organization. Tax laws and their interpretations are constantly changing, and as a result, many organizations need assistance in staying abreast of the changes. We are proactive in meeting the tax needs of our clients.

PEER REVIEW SERVICES

We Peer Review other CPA firms and issue peer review reports as per the **AICPA** Guidelines. The managing partner Mr. Jose Thomas is the team captain for the Peer Reviews and conducts peer reviews for various CPA firms all over United States per the requirements of **AICPA**.

Our Clients Operate in the Following Fields:

Governmental

Non-profit organizations

Lending institutions

Professional associations

Homeowners/condominium associations

Brokerage companies

Certified Public Accounting firms (audit firms)

The range of our services spans from basic record keeping to full audits and specialized consulting services. We have a solid track record as financial advocates for our clients, we provide more than just services to our clients; **we work to add values to our clients' organizations.**

Our approach to service yields outstanding results because we make sure that we understand our clients' business and their needs. We dedicate our expertise and resources to keeping our clients informed of current technology, market, legal, and regulatory trends. Our goal is to see that our clients grow and stay competitive because our success is dependent on our clients' success. It is with this goal in mind that we strive to provide the highest quality of work and that we meet the highest standards of performance in serving our clients.

MANAGEMENT CONSULTING SERVICES

The background and experience of our staff enable our firm to provide effective management consulting services in almost every area of clients' operations. **We counsel management in planning, organizing, and controlling their activities. We provide consulting services in budgeting and forecasting, business plan preparation, and financial proposal preparation, implementing accounting software and procedures, and documenting accounting policies and procedures. We make every effort to provide our clients with information on improving their systems of internal controls, including their operating procedures.** We believe a well-managed organization must be constantly striving to develop and implement necessary systems and procedures to protect the assets of the organization and increase the stockholders' wealth in the organization.

RESOLUTION PROCESS OF AUDIT MATTERS

At Thomas & Company C.P.A., P.A., we emphasize a close partner-client working relationship. Each client works with a partner who becomes the primary link between client and firm. When matters require the attention of a specialist, the engagement partner can easily and quickly find the necessary skills within the firm. We believe that excellence in accounting and auditing comes with the highest degree of partner attention and involvement in client matters. At this time, we do not anticipate any potential audit matters. In case of any serious un-anticipated problems arise during the course of the audit; we will resolve it amicably after consulting with the audit committee or management.

ADDITIONAL SERVICES

After reviewing your proposal and previous financial statements, we see that your Organization is ready to undergo exciting changes which will affect the landscape of your Organization for years to come. With change comes uncertainty and challenges. Here at Thomas & Company we would like to help you adapt and provide your Organization with the best services to set up new grants and update your accounting system to account for a larger budget. We can help you set up an accounting system which can help ensure compliance with grants and accommodate a more complex, diverse accounting system which will stem from a solid backbone and foundation. We will be able to advise with policies which can help the Organization start off on a solid path for growth. As stated many times in the proposal, our objective is to see you succeed; we do not wish to simply provide only the audit services. We are here to help and watch you grow. That is our main priority and you will see this once you engage us.

FIRM SERVICES

Our firm provides detailed accounting, auditing, tax, litigation support and various business consulting services. The following are some of the services we offer

- **Annual Financial and Compliance Audits:**
 - Compliance Audits in Accordance with *Government Auditing Standards*
 - Compliance Audits in Accordance with the Federal Single Audit Act (Uniform Guidance)
 - Compliance Audits in Accordance with Department of Transportation
 - Compliance Audits in Accordance with Department of Education for various organizations receiving Student Financial Assistance Programs
- **Review and Compilation** Services of Financial Statements
- **Preparations** of Financial Statements and **Agreed-Upon Procedures** Services
- **Peer Review Services** for other CPA firms under the AICPA guidelines
- **Engagement Quality Control Review (EQCR)** for other CPA firms
- Monitoring and Inspection of other CPA audit firms
- Design and implementation of internal control
- Review of financial statements and compilation services
- Presentation of budget, financial statements, cost allocation methodology etc.
- Business valuation and consultation
- Assistance in litigation, including testimony in court
- Assistance in the preparation and development of economic projections and various investment strategies;
- Preparation and filing of **Corporate, Trust, and Partnership** tax returns
- Assistance in the preparation and the development of economic projection

REPRESENTATIVE CLIENTS

Thomas & Company CPA, PA, has developed an excellent reputation among its clients for high quality, responsive professional services. Please see below the contact information for few of the numerous clients we serve.

SABER College (TITLE IV Funding)

3990 W Flagler St., Ste 103,
Coral Gables, FL 33134

Josefina Habif

Chief Executive Officer
(305) 443 9170

Larkin University

18301 North Miami Avenue,
Miami, FL 33169

Alan Fessenden

Chief Financial Officer
(305) 760 7475

Academir Charter Schools

Consist of 6 different Charter Schools
Multiple Addresses

Superior Charter School Services

Management Company
(305) 225 0444

Excelsior Prep Charter School

Consist of 3 different Charter Schools
Multiple Addresses

Yamile Rafi-Marquez

Director of Operations
(786) 577 0661

Stellar Leadership Academy

7900 NW 27th Ave, Suite F-1
Miami, FL 33147

Angela Chaisson

Principal
(305) 693 2273

South Florida Behavioral Health Network (SFBHN)

205 NW 19th St #200,
Miami, FL 33126.

Steve Zuckerman

Chief Financial Officer
(954) 536 4501

Broward Behavioral Health Coalition (BBHC)

3521 West Broward Blvd, Ste 206
Miami, FL 33126.

Silvia Quintana

Chief Executive Officer
(954) 622 8121

Trinity Church

17801 NW 2nd Avenue
Miami, FL 33169

Rich Wilkerson

Executive Pastor
(305) 756 6587

Fellowship House

5711 South Dixie Highway
South Miami, FL 33143

Cristy Martinez

Vice President of Administration
(305) 667 1036

South Florida Wellness Network (SFWN)

5225 NW 33rd Ave
Fort Lauderdale, FL 33309

Susan Nyamora

President & CEO
(954) 629 0405

Agape Family Ministries

22790 SW 112th Ave
Miami, FL 33170

Claudio Perez

Chief Executive Officer
(305) 694 4040

Gang Alternative

12000 Biscayne Boulevard - Suite 402
North Miami, FL 33181

Michael Nozile

Chief Financial Officer
(954) 536 4501

OTHER REFERENCES

Paul Brown, CPA

Director of Technical Services

Florida Institute of CPAs

(850)-224-2727 x-251

LIST OF KEY MEMBERS FOR THE AUDIT

Jose Thomas, C.P.A.

Managing Partner

(Please see the resume on page (10 – 11))

Mr. Thomas, C.P.A will be available and participating in all phases of the audit.

Roby Thomas, C.P.A

Partner

Mr. Thomas brings 6 years of experience in the audit of various profit and non-profit organization. He is a member of AICPA, FICPA, and has trained many non-profit organizations in proper financial accountability with the Single Audit.

- Worked with Various Public Accounting Firm and successfully completed the audit of various non-profit and for profit multinational corporations
- Expert in the preparation Federal 990, 1040, 1065, 1120 and 1120 tax returns
- Successfully completed numerous risk evaluation and budget assistance to various providers
- Successfully conducted numerous independent financial statement audits, The Uniform Guidance and Florida Single Audit for various Community Mental Health Providers

Tony Thomas, C.P.A.

Partner

Mr. Tony Thomas is a certified public accountant in the United States of America. Tony has over 10 years of experience in Public Accounting. He has focused his practice to cater the needs of business ranging from small start-up businesses to large corporations including for-profit, not-for-profit, and governmental organizations.

Tony has wide-range of experience in the field of taxation for both personal and corporate taxation. He has worked with high net worth individuals and high-income producing businesses to decrease their tax liabilities through various tax strategies. He looks to not only help his client retrospectively but also prospectively through various tax and financial planning to pave a brighter financial pathway for his clients

Tony has extensive experience in the field of auditing. He has specialized in audits of numerous for-profit and not-for-profit organization in various industries. His expertise range from Single Audits in accordance with Uniform Guidance, Not-Profit Educational Institutions, Children's Trust Program Specific Audits, Governmental Audits including both Subrecipients and Pass through Entities, Condominium and Homeowner Associations, Construction Companies and various others. Outside of the field of Auditing, Tony also has performed various Reviews, Compilations, & Agreed-Upon Procedures.

Preethy Mackil, M.Com

Senior Audit Manager

Ms. Mackil has 22 years of rich experience in the field of audit, taxation and the system of Internal Control process. In addition to her experience with Thomas & Company, she worked in the audit department of various accounting firms for many years.

JOSE THOMAS, CPA

4003 Derby Drive
Davie, Florida 33401
(954) 270 7849, Fax (954) 435 5558
Josecpa@jtcca.com

QUALIFICATIONS:

Bachelor of Science, Accounting
York University, Toronto. Ontario

Bachelor of Science, Mathematics and Accounting
University of Kerala, India

Certified General Accountant of Canada
Toronto, Ontario

Executive Master of Science in Taxation
Florida International University

Certified Public Accountant — Florida and Delaware state Board

FICPA Peer Review Board Member

AICPA Peer Reviewer Team Captain

Member – Government Audit Quality Center

Successfully completed various intensive training and education in OMB A
— 133/ Uniform Guidance and Florida Single Audit Act Training

WORK HISTORY:

- Worked as an Audit Evaluation and Review Analyst with Florida Department of Children & Families.
- Provided technical assistance to local CPA –firms and ADM Providers in connection OMB A-133 Audit and Florida Single Audit Act
- Conducted contract compliance monitoring of various providers including Broward Behavioral Health Coalition, Inc and South Florida Behavioral Health Network, Inc.
- Implemented and formulated various audit tools for Department of Children and Families
- Worked with Various Public Accounting Firm and successfully completed the audit of various non-profit and for profit multinational corporations
- Expert in the preparation Federal 990, 1040, 1065,1120 and 1120S tax returns
- Successfully completed numerous risk evaluation to various providers

- Successfully conducted numerous independent financial statement audit, OMB A-133 audit and Florida Single Audit for various Community Mental Health Providers
- Provided technical assistance to various substance abuse providers in their budget and FS 65E-14 guidelines

Community activity:

- Treasurer — Catholic Association
- Treasurer — Ontario Government Employees charitable Campaign
- Treasurer of the Lions Club of Trivandrum
- Finance Committee Member – Center for Family and Children Faith Coalition (CFCE)



PROFESSIONAL SERVICES PROPOSAL

FOR:

THE SEASIDE SCHOOL, INC.

Proposer:

King & Walker, CPAs, PL

Robert Walker, CPA – Partner

2803 W. Busch Blvd., Suite 106

Tampa, FL 33618

813.892.4274

www.KingandWalker.com





Members:
Florida Institute of CPAs
American Institute of CPAs
Government Audit Quality Center

2803 W. Busch Blvd. Suite 106
Tampa, FL 33618
office (813) 892-4274 fax (813) 932-1913
www.KingandWalker.com

April 31, 2023

The Seaside School, Inc.
Audit Committee
Re: Proposal for Audit Services

Dear Selection Committee:

King & Walker, CPAs, PL (K&W CPAs) appreciates the opportunity to submit a proposal for auditing services for The Seaside School, Inc. and The Seaside School Foundation, Inc. (Charter School and Component Unit"). We have prepared a proposal that reflects our understanding of the Charter School and Component Unit requirements and demonstrates our capability and commitment to serve in an expeditious manner as to comply with the required timeline.

We have extensive experience auditing Florida charter schools, school districts and other governmental entities. K&W CPAs performs annual audits and financial services for in excess of 100 Florida charter schools, 5 school districts and 25 special governmental taxing districts. No other firm in the State can match our level of Florida educational auditing experience.

Financial statement audit performance. K&W CPAs will provide a financial audit of the basic financial statements and individual fund statements for the fiscal year ending June 30, 2023. The audit will be conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States. Included in this engagement will be a report on our consideration of the Charter School's and Component Unit's internal controls; compliance with laws, administrative rules, and contractual agreements; assistance with the MD&A; and a management letter as required by 10.850, Rules of the Florida Auditor General will be provided. We will also prepare the annual tax return Form 990 Charter School and Component Unit.

We offer more than just a financial statement audit. We hope to be hired to perform your annual audit, but our other goal is to assist you through the audit process by examining your financial processes and thus ensuring that the Charter School and Component Unit has the best internal controls possible. We can further guide your Charter School and Component Unit through complex tax, accounting, and corporate structure issues. We understand the scope of services required and we are committed to the highest quality performance of these services. We understand the importance and have proven to our clients that we are willing to work hard to meet timelines expected of us. That is why we are proud to say that we have never missed a deadline with our clients. Please feel free to contact any of our clients to discuss our service to them.

This proposal is a firm an irrevocable offer.

Thank you in advance for your consideration and time. We look forward to this opportunity in serving your audit needs.

Regards,

A handwritten signature in black ink, appearing to read "Robert Walker".

Partner





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FIRM BACKGROUND

FIRM BACKGROUND

The firm of King & Walker, (K&W) CPAs, PL was formed by David M. King, CPA and Robert Walker, CPA to bring together the skills and experience of two CPAs, each with 20 years of governmental accounting and auditing experience with the Florida Auditor General's Office. The firm has been in existence in excess of nineteen years and we have been auditing charter schools since the inception of the firm. Our concentrated governmental reporting experience has allowed us to relate the most current reporting standards and accounting controls to our clients. K&W CPAs and their staff have performed audits of numerous governmental agencies. We currently have 1 partner, 2 audit managers, 5 senior auditors, 2 staff auditors, and 2 staff accountants located in Tampa, Florida. Our client list includes Charter Schools, School Districts, Colleges, local governments, Special Taxing Districts, and Housing Authorities. We have dedicated ourselves to the financial reporting and compliance regulations required of these organizations and feel that we are uniquely qualified and trained to provide a top-quality financial audit for your Charter School. Our enthusiasm for this type of work is unparalleled and our experience is unmatched.

Our Firm and its entire professional staff are licensed to practice in the State of Florida (Firm License #AD64102). We will not assign any part of this work to another party or sub-contract any of the work.



FIRM BACKGROUND

FIRM'S RESUMES

ROBERT WALKER, CPA – PARTNER

Experience

Prior to the formation of K&W CPAs, Robert has over 22 years of experience in governmental auditing as an audit senior with the Florida Auditor General's Office (AG). During his employment with the AG, he performed and directed numerous audits of District School Boards, Colleges, Universities, and other local governmental agencies. Robert has served as the partner in charge and review partner on over 100 charter school, school district and not-for-profit audit engagements. Bob serves as the quality control partner for the Firm. He also specializes in preparing not-for-profit tax returns and audit planning.



Education, Licenses & Certifications

Bachelor in Business Administration, University of Miami, Florida
 Certified Public Accountant (license #AC0019981)

Continuing Professional Education

Bob has taken over 700 hours of continuing education in the area of governmental accounting and auditing and internal control. Bob has also instructed a class regarding preparation of governmental financial statements.

Advances A-133 Single Audit Issues
 GASB 34 Financial Statements
 Local Government & Not-for-Profit Update
 Auditing District School Boards
 School Internal Accounts Auditing
 FL DOE Redbook Update
 Conducting Efficient Single Audits

Professional Affiliations

American Institute of Certified Public Accountants (AICPA)
 Florida Institute of Certified Public Accountants (FICPA)
 Florida Government Finance Officers Association (GFOA)
 Florida School Finance Officers Association (FSFOA)



FIRM BACKGROUND

DENIS JESSEN, CPA - AUDIT MANAGER

Experience

Prior to joining the professional staff of K&W CPAs, Denis has 35 years in governmental auditing experience as an employee with the Florida Auditor General's Office (AG). Throughout the majority of his career with the AG, Mr. Jessen served in an Audit Coordinator/Supervisory capacity overseeing approximately 20 professional audit staff members. During his employment with the AG, he performed, conducted, and directed numerous audits of District School Boards, Colleges, Universities, and other local governmental agencies.



Mr. Jessen has utilized various computerized auditing techniques to gain audit efficiency, developed and implemented audit programs, conducted reviews and evaluations of accounting systems and internal controls, and coordinated, reviewed, and supervised audit teams in a myriad of work assignments.

Education, Licenses & Certifications

Bachelor of Science in Accounting, University of Central Florida
 Certified Public Accountant (license #AC005816)

Continuing Professional Education

Denis has taught continuing education classes on the Consideration of Internal Control in a Financial Audit, accounting systems, and numerous revenue and expenditure audit topics, and has taken over 1,200 hours of continuing education in the area of governmental accounting and auditing.

Advances A-133 Single Audit Issues
 GASB 34 Financial Statements
 Local Government & Not-for-Profit Update
 Auditing District School Boards
 School Internal Accounts Auditing
 FL DOE Redbook Update
 Conducting Efficient Single Audits

Professional Affiliations

American Institute of Certified Public Accountants (AICPA)



FIRM BACKGROUND

STEVEN GIARRATANO, CPA - AUDIT SENIOR

Experience

Steven graduated from the University of South Florida in 2009 and is a Florida certified public accountant. Steven has worked with K&W CPAs since 2007 first serving as an intern and became a full-time staff auditor upon graduation in January 2009. He has performed numerous audits and has gained valuable experience in this industry. He specializes in FDOE Red Book reporting. Steven works directly with charter schools on their monthly financial statement preparation and reporting with the various School Districts.



Education, Licenses & Certifications

Bachelor of Science in Accounting, University of South Florida
Certified Public Accountant (license #AC44846)

Continuing Professional Education

Advances A-133 Single Audit Issues
GASB 34 Financial Statements
Local Government & Not-for-Profit Update
Auditing District School Boards
School Internal Accounts Auditing
FL DOE Redbook Update
Conducting Efficient Single Audits

Professional Affiliations

American Institute of Certified Public Accountants (AICPA)
Florida Institute of Certified Public Accountants (FICPA)



FIRM BACKGROUND

MICHELLE MARTINEZ, CPA – AUDITOR SENIOR

Experience

Michelle graduated from the University of Florida in 2010 and is a Florida certified public accountant. Michelle has worked with K&W CPAs since her graduation in December 2010. She has audited numerous charter school in her 10 years with K&W CPAs, as well as local governments and non-profit clients. In addition to audits, Michelle works directly with charter schools on their monthly financial statement preparation and reporting with the various School Districts.



Education, Licenses & Certifications

Bachelor of Science in Accounting, University of Florida
Certified Public Accountant (license #AC48178)

Continuing Professional Education

GASB 34 Financial Statements
Local Government & Not-for-Profit Update
Auditing District School Boards
School Internal Accounts Auditing
FL DOE Redbook Update

Professional Affiliations

American Institute of Certified Public Accountants (AICPA)
Florida Institute of Certified Public Accountants (FICPA)



FIRM BACKGROUND

MARTHA CAMPBELL, CPA – AUDIT SENIOR

Experience

Martha joined K&W, CPAs in 2013 as our newest firm member. She has over 30 years of experience as a CPA in public and private industry, with Price Waterhouse and Arthur Anderson, the Florida university system, the Florida Auditor General's Office and Florida school districts as a senior auditor, director of internal audit, chief financial officer and associate controller. Martha's primary responsibilities include overseeing all aspects of the audit process and communicating effectively with the clients she serves. As the Internal Audit Director for Lee County Schools, Martha has expertise in designing and implementing audit programs and audit techniques to improve the audit effectiveness and efficiency for Firm clients.



Education, Licenses & Certifications

Bachelor of Business Administration – University of Florida
 Masters of Accounting with a tax specialization - University of Florida
 Certified Public Accountant (license #AC0020240)
 Certified Internal Auditor (license 1166705)

Continuing Professional Education

As Director of Internal Audit, Martha provided professional development training to hundreds of bookkeepers and principals in Redbook accounting. She continues to update her own professional development through webinars, state meetings, and professional development courses.

Engagement Procedures and Fraud
 Compliance Auditing
 Forensic Accounting
 Governmental Audits
 Auditing District School Boards
 Florida DOE Redbook Update (taught)
 School Internal Accounts Auditing

Professional Affiliations

American Institute of Certified Public Accountants (AICPA)
 Florida West Coast Chapter of IIA
 User Advisory Panel Guidestar



FIRM BACKGROUND

DESIREE HENEGAR, CPA – AUDIT SENIOR

Experience

Desiree has 29 years of experience as a CPA in public and private industry, with Price Waterhouse Coopers the Florida Office of the Auditor General, and as Director of Finance with Hernando County Schools. Desiree's audit experience includes internal audit with school districts, governmental audits with the Florida Audit General, and over 100 audits of charter schools with K&W CPAs since 2013. Desiree has extensive experience with different accounting software applications including JD Edwards, Accounting CS, Dynamics Great Plains, QuickBooks Desktop and Online, and other ERP systems.

Education, Licenses & Certifications

Master of Accountancy – The University of West Florida
Bachelor of Arts in Business, with a minor in Finance – The University of West Florida
Certified Public Accountant (license #AC0031009)

Continuing Professional Education

Engagement Procedures and Fraud
Compliance Auditing
Forensic Accounting
Governmental Audits
GAGAS – Yellow Book Audits
Local Government & Not-for-Profit Update

Professional Affiliations

American Institute of Certified Public Accountants (AICPA)



FIRM BACKGROUND

LOUIS GIUNTA – AUDITOR

Experience

Prior to joining the professional staff of K&W CPAs, Mr. Giunta earned over 40 years in governmental auditing experience as an employee with the Florida Auditor General's Office (AG). Throughout the majority of his career with the AG, Mr. Giunta served in a staff auditor capacity conducting audit field work in numerous Florida government audit entities of all sizes of District School Boards, Colleges, Universities, and other local governmental agencies.

Mr. Giunta has conducted reviews and evaluations of accounting systems and internal controls, and been a part of audit teams in a myriad of work assignments and has taken over 1,300 hours of continuing education in the area of governmental accounting and auditing.

Education, Licenses & Certifications

Bachelor of Science in Accounting, University of Tampa

Continuing Professional Education

Advances A-133 Single Audit Issues
GASB 34 Financial Statements
Local Government & Not-for-Profit Update
Auditing District School Boards
School Internal Accounts Auditing
FL DOE Redbook Update
Conducting Efficient Single Audits



FIRM EXPERIENCE

AUDITING EXPERIENCE

As the Charter School proceeds through the process of selecting a CPA Firm, we would like to ask you to seriously consider our auditing experience. The firm's principal, Mr. Walker, the firm's audit manager, and the firm's audit staff have over 100 years combined experience in the governmental auditing field including audits of governmental agencies with budgets ranging from one hundred thousand to 1.5 billion dollars. We have a commitment to all of our clients to perform our engagements in a timely manner with independence, integrity, objectivity, and professionalism.

We currently have 9 professional staff and 2 staff accountants located in Hillsborough County. The partner and all professional staff are licensed CPAs with the required continuing education requirements in governmental accounting. This auditing team, which collectively garners extensive governmental auditing experience, possesses the technical knowledge and hands on experience to resolve the most complex issues in an efficient and effective manner. We will not assign any part of this work to another party, or sub-contract any of the work.

INDEPENDENCE

The Firm, its members, and staff are independent in fact and in appearance from the Charter School and its potential component units as defined in the U.S. General Accounting Office's Government Auditing Standards. The Firm, its members, and staff do not currently nor have in the past five years, had any professional relationships with the Charter School and its potential component units.

PROFESSIONAL ORGANIZATIONS

All certified public accounting staff are members of the AICPA. Additionally, the principal of the firm is a member of the FICPA. The Firm is also registered in the AICPA's Peer Review program and we are proud members of the AICPA's Government Audit Quality Center. The Center is a national community of CPA firms that demonstrate a commitment to governmental audit quality and raise awareness about the importance of governmental audits.



PEER REVIEW

Annually K&W CPAs selects engagements for an internal review. This review process is conducted by the firm's partner and audit manager. All significant findings are accumulated in order to continually refine our approach and accuracy in application of financial reporting and auditing standards. In addition, as required by Governmental Auditing Standards, we participate in the American Institute of CPA's peer review program. This review is conducted by an outside CPA firm and the peer review report is submitted to the AICPA. Our current peer review report is included in this proposal document.



FIRM EXPERIENCE

INDUSTRY SUPPORT

King & Walker, CPAs are committed to the Educational Industry and their members. We are sponsors of the Florida School Finance Officers' Association's annual conference and we are sponsors of the Florida Charter Schools' annual conference. This commitment to our industry keeps K&W CPAs in touch with the latest changing legislative actions and in touch with the members of the Educational Industry.

SINGLE AUDIT EXPERIENCE

K&W CPAs has overwhelming experience with the Federal and Florida Single Audit Acts. We have performed over 100 single audit engagements for Florida governmental entities. As you know, the relevant guidance for the Federal and State single audits is contained in OMB Uniform Guidance and the State of Florida Single Audit Act. The overall objective is the issuance of our report on internal control over major program compliance and an opinion on compliance with the requirements of the major Federal and State programs. All members of the engagement team where a single audit is required, are fully trained and involved in the single audit work as well as the financial statement audit. It takes additional education and training to become an auditor and firm qualified to perform single audit engagements. K&W CPAs have met this requirement since the inception of the Firm.



FIRM EXPERIENCE

COMPUTERIZED SYSTEMS AUDITING EXPERIENCE

Controls over the processing of financial information through computerized systems is an important part of our audits. Our general controls review of your computer system gives us an understanding of the entity's control environment in order to assess risk and to identify application controls that we can rely on during the audit. Our computer auditing capabilities allow us to assess the control environment for security vulnerabilities related to the computer system processes. This assessment aids us in our substantive testing and analytical review of the financial information.

TAX AND CORPORATE STRUCTURE EXPERIENCE

K&W CPAs has a strong presence in the not-for-profit industry through the filing of the initial application for non-profit status (Form 1023) to the annual organizations non-profit tax return (Form 990). We have assisted more than 35 organizations apply for and obtain their non-profit status. We provide guidance on the completion of the applications as well as negotiations and discussions with the IRS regarding our client's applications. As you may have learned, the Form 990 has gone through major revisions over the past couple of years. Compliance with the 990 requirements can be confusing and complex. K&W CPAs have completed over 100 returns annually and can guide your organization through this maze of rules.

REFERENCES

K&W CPAs makes a commitment to all of their clients to deliver a professional audit engagement and audit experience. We completed all of our audits on time and at the quoted price. Please feel free to take the time to contact any of our past clients. Below is a list of some clients and contact information for 8 clients.

Classical Preparatory School
Village of Excellence Academy
The Athenian Academy
Gulf Coast Academy of Science and Technology
Learning Gate Community School
Plato Academy Charter Schools
Literacy/Learning/Technology Academy
Kid's Community College Charters
Countryside Montessori Academy
Imagine School at Palmer Ranch
Pemayetv Emahakv, Inc. Charter School
Academy at the Farm
Dayspring Elementary Charter
Walton Academy
Waterstone Charter School
Independence Academy
Sarasota Suncoast Academy
Galileo School for Gifted Learning

River City Science Academy
Lutz Preparatory School
Manatee School of the Arts
Berkley Accelerated School
South Florida Autism Charter
Athenian Academy of Pasco County
Chautauqua Charter School
Compass Charter School
Imagine Charter of South Vero
Classical Preparatory School
Advantage Academy of Hillsborough
Orlando Science Charter School
St. Johns Classical Academy
Pineapple Cove Classical Academy
Summerville Advantage Academy
Burns Science & Technology
Palm Beach Maritime Schools
Imagine School at Land O'Lakes



FIRM EXPERIENCE

References continued...

Classical Preparatory School

Anne Corcoran, Director
16500 Lyceum Way
Spring Hill, FL 34610
(813) 803-7903
Anne@corcoranlawfirmpa.com

Kid's Community College Charter Schools

Timothy Kilpatrick, President
10544 Lake St. Charles Blvd.
Riverview, FL 33569
(813) 671-1440
TKilpatrick@kidscc.org

Galileo School for Gifted Learning

Michelle Nunez, Principal
3900 E SR 46
Sanford, FL 32771
(321) 249-9221
Michelle.nunez@galileogiftedschool.org

Dayspring Academy

John Legg, CFO
9509 Palm Ave.
Port Richey, FL 34668
(727) 857-6922
JLegg@dayspringacademy.org

Gulf Coast Academy of Science and Technology

Nevin Siefert II, Director
10444 Tillery Road
Spring Hill, FL 34608
(352) 688-5092
Siefert@gulfcoast.org

Academy at the Farm

Ray Polk Director
9500 Alex Lange Way
Dade City, FL 33525
(352) 588-9737
RPolk@academyatthefarm.com

Burns Science & Technology

Dr, Jan McGee, Principal
160 Ridge Road
Oak Hill, FL 32759
(386) 210-4915
McGeeJ@burnsscitech.org

The Charter School at Waterstone

Jeannette Merced VP of Finance
12524 W. Atlantic Blvd.
Coral Springs, FL 33071
(954) 414-5767
JMerced@charterk12.com



AUDIT SCOPE

King & Walker, CPAs shall provide independent auditing services to the School to examine the financial statements of the School, beginning with the financial statements for fiscal year ending June 30, 2021.

Financial Audit - Our examination will be a financial and compliance audit made in accordance with Generally Accepted Auditing Standards and Government Auditing Standards. The primary purpose of this audit is to express an opinion on the financial statements of the School. Our audit procedures used will be sufficient to enable us to express an opinion on the fairness with which the financial statements present the financial position of the School in accordance with generally accepted accounting principles.

Review of Internal Controls - An evaluation will be made of the system of internal controls, including the control environment, accounting systems and specific control procedures, to assess the extent to which the controls can be relied upon to ensure accurate information, to ensure compliance with laws and regulations, and to provide for efficient and effective operations. In order to assess the control risk, we will perform tests of controls and properly document its assessment. Reportable conditions shall be communicated in writing in accordance with generally accepted auditing standards.

Reports - Following the completion of the audit of the fiscal year's financial statements, we shall issue, as required by generally accepted auditing standards, and Governmental Auditing standards, Uniform Guidance, Florida Statutes, and rules of the State of Florida Auditor General including but not limited to the following:

- A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.
- A report on compliance and on internal control over financial reporting.
- A report on compliance with requirements applicable to each major federal award program and internal control over compliance in accordance with Uniform Guidance, if applicable.
- A schedule of findings and questioned costs.

Management Letter - A management letter as required by Section 10.850, Rules of the Auditor General will be issued that will contain significant audit findings that, among other matters, may include the following material items noted during the performance of the audit:

- Whether corrective actions have been taken to address significant findings and recommendations made in the preceding audit;
- If applicable, whether any errors or irregularities reported by or any recommendations made by the State of Florida, Office of the Auditor General, concerning the preceding fiscal year have been corrected or implemented;
- Violation of the laws, rules, regulations and contractual provisions or abuse discovered within the scope of the audit;
- Illegal expenditures discovered within the scope of the audit;
- Improper or inadequate accounting procedures;
- Failure to properly record financial transactions;
- Other inaccuracies, irregularities, shortages or defalcations, if any, discovered by us; and
- Recommendations to improve management, accounting procedures and internal controls and to increase efficiency.



COMMUNICATION PLAN AND TIMELINE

The audit approach will be a risk-based approach and the design will be based on the School's financial operations as it relates to the audit of the financial statements.

We identify audit risks by viewing risk from management's perspective. We begin by considering business conditions and risks that could prevent management from achieving its objectives. We assess risk in the following areas:

1. Financial
2. Operation and Governance
3. Information and Transaction
4. Business Environment

Based on our risk assessment, we can then focus our audit processes to meet the needs of the School and conduct a more efficient and effective audit. School financial staff will be interviewed and operations will be reviewed in a preliminary nature and based on the results of the interviews and review an audit plan will be prepared for the financial audit. As the audit relates to the Federal Funds (A-133 Single Audit) expended by the School, the audit approach will strictly comply with the Single Audit Act requirements.

We will begin field work on or about July 15 of each year and complete our field work by August 15 of each year. The audited financial statements will be completed and submitted by the required deadline of September 30 of each year.

The audit will be carried out in three phases and is summarized as follows:

Phase 1 – PLANNING

Phase 2 – AUDIT FIELDWORK (Interim and Final)

Phase 3 – FINALIZATION AND WRAP UP

PHASE 1 – PLANNING

- ✓ **Meet with School personnel to establish work schedules, contact personnel, discuss work plan, and understand specific objectives and risks.**
- ✓ **Prepare an Audit Plan.**
- ✓ **Review prior audit reports and meeting with prior year's auditors, if necessary.**
- ✓ **Prepare an audit program suited for the School.**
- ✓ **Assign staffing schedule and audit assignments.**
- ✓ **Acquire an understanding of internal control and prepare a preliminary assessment.**
- ✓ **Assess IT general controls.**
- ✓ **Conduct a fraud risk analysis.**
- ✓ **Perform preliminary analytical reviews on account balances.**
- ✓ **Develop testing plan.**



COMMUNICATION PLAN AND TIMELINE

PHASE 2 – AUDIT FIELDWORK

- ✓ Assess materiality.
- ✓ Perform preliminary analytical procedures.
- ✓ Review School's original budget and amendments.
- ✓ Review the School's minutes and note items of a significant nature.
- ✓ Determine Type A and B Federal programs.
- ✓ Test internal controls at interim and after year-end.
- ✓ Prepare account confirmations for bank accounts and investment accounts.
- ✓ Perform Single Audit work.
- ✓ Perform review of Information Systems.
- ✓ Perform substantive tests of account balances.
- ✓ Review reconciliation of capital asset expenditures with asset additions.
- ✓ Vouch Federal expenditures to Schedule of Expenditures of Federal Awards.
- ✓ Conduct final analytical review.
- ✓ Test depreciation of capital assets.
- ✓ Review cut-off procedures for receivables and inventory and test recorded amounts.
- ✓ Verification of accounts payable valuation and test for unrecorded payables.
- ✓ Confirm material revenue sources.
- ✓ Determine the adequacy and accuracy of the Notes to Financial Statements.
- ✓ Review draft financial statements.
- ✓ Review working papers to assure quality and direction of the audit.
- ✓ Meet with School personnel to any findings and audit progress.
- ✓ Prepare preliminary audit report.

PHASE 3 - FINALIZATION AND WRAP-UP

- ✓ Compare School's financial statements and notes with audited amounts.
- ✓ Perform final detailed review of audit work.
- ✓ Hold exit conference with School personnel to convey proposed adjustments, draft of audit report, internal control report, compliance report, and management letter.
- ✓ Review School's MD&A section of the audit report.
- ✓ Deliver findings to the District and record responses, as appropriate.
- ✓ Deliver final audit reports to the School and submit Federal audit to respective agencies.

PREPARED BY CLIENT LISTING (CLIENT RECORDS REQUEST)

We understand the School's time constraints on its staff during the hurried times of the preparation of their financial statements. Based on our experience with charter school audits, we can minimize the need for School prepared specialized schedules and documents for the auditors.

COMPLETION ASSURANCE

K&W CPAs is committed to complete every engagement regardless of the contingencies that may not have been anticipated. Our forethought and planning of audit time has allowed our current and projected workload to accommodate this engagement. The audit team assigned possesses the experience with this type of audit that will enable us to staff this audit to the desired level to meet the deadline established.



PROPOSED FEE STRUCTURE

King & Walker, CPAs, submits the following fees for services (all inclusive). These services can be renewed upon mutual agreement of both parties:

Fiscal Year Ending	Combined Seaside School Inc. and Seaside School Foundation Inc. Financial Audit	Seaside School Inc. Form 990 Preparation	Seaside School Foundation Inc. Form 990 Preparation
June 30, 2023	\$ 13,000	\$ 800	\$ 1,000
June 30, 2024	\$ 13,000	\$ 800	\$ 1,000
June 30, 2025	\$ 13,000	\$ 800	\$ 1,000
June 30, 2026	\$ 13,000	\$ 800	\$ 1,000
June 30, 2027	\$ 13,000	\$ 800	\$ 1,000
June 30, 2028	\$ 13,000	\$ 800	\$ 1,000

Fees are to be paid in full upon delivery of the audit report.



PREPARED BY CLIENT LISTING

The following is a list of supporting documents needed at the beginning of the audit fieldwork projected to start around July 15 of each year:

CHARTER SCHOOL AUDIT RECORDS REQUEST

General

1. Copy of the original approved School budget and the final amended budget.
2. Listing of all board members, management and any other known related parties.
3. List of current authorized signers for all bank accounts and their signature limits, if any.
4. Detailed list of all funding sources, including the CFDA (catalog of federal domestic assistance) number, contract number or other identifying information, and the amount received during the fiscal year. Note that some amounts received from the state may actually be federal awards which pass through the state. Identify grants or contributions awarded or restricted for specific purposes.
5. Copy of funding agreements with the School district, state or federal agencies.
6. Copy of the trial balance for all funds as of 6/30, as well as a copy of the year-to-date general ledger showing the detail of all activity in each account.
7. Copy of the minutes of all board meetings, including documentation of public notice of each meeting.
8. Copy of the School's charter in effect for the fiscal year.
9. Please make available any documentation/agreements related to transportation of students or food services, if any.
10. Copy of the prior year Federal Tax Return (Form 990).

Cash and Investments

11. List of any depository institutions and their addresses, including bank account numbers and names of each depository account.
12. Please make available all monthly bank reconciliations for all bank accounts.
13. Copies of 6/30 bank statement, including a detailed listing of deposits in transit and outstanding checks. Copy of 7/31 bank statement (when available)

Disbursements

14. List of the beginning and ending check numbers from the fiscal year for each bank account.
15. Listing of disbursements not paid by checks (i.e.: EFT or telephone payments), if any.



PREPARED BY CLIENT LISTING

Capital Assets

16. Detailed listing of all property and equipment by account number. Please include the acquisition date, description, cost, location, depreciation method, estimated life, and accumulated depreciation as of 6/30.
17. Detail listing of all property and equipment disposed during the fiscal year, including the date acquired, description, cost, accumulated depreciation, location, date of disposal, method of disposal (i.e.: sale, trade, abandon) and any proceeds from disposal.
18. Copies of any new leases entered into during the fiscal year.

Payroll and Personnel

19. Copies of the payroll register for the last pay period ending in June and the next subsequent pay period.
20. Please make available personnel files for all teachers, including documentation of teacher certification, fingerprinting and background checks.

Other Assets

21. Detailed listing of other assets at 6/30 (i.e.: rent deposits, prepaid insurance, prepaid rent, etc.), if any.

Funding Receivable and Revenue

22. Detailed schedule of all funding amounts receivable as of 6/30 and a reconciliation of the detailed schedule to the general ledger balance. Please also provide the final FEFP revenue calculation for the fiscal year.
23. Please provide access to the cash receipt journal, deposit slips or other documentation of revenue received.

Accounts Payable and Cash Disbursements

24. Detailed listing accounts payable at 6/30.
25. Please make available all cash disbursement records from 7/1 to the date of our visit, as well as the file of unpaid invoices as of the date of our visit.

Debt

26. Copy of notes payable or other financing agreements in effect during the fiscal year.



CLIENT QUALITY ASSURANCES

K&W CPAs has a strong commitment to quality control. Our Firm and its partners are members of the American Institute of Certified Public Accountants (AICPA) and the Florida Institute of Certified Public Accountants CPAs. Our practice, policies and operational procedures have been structured to meet the standards of the Division for CPA firms of the AICPA.

GOVERNMENTAL AUDIT QUALITY CENTER

K&W CPAs has joined the American Institute of Certified Public Accountants' (AICPA) Governmental Audit Quality Center for CPA firms. The Center is a national community of CPA firms that demonstrate a commitment to governmental audit quality and raise awareness about the importance of governmental audits. The Center provides members with best practices, guidelines, and tools CPAs need to perform quality governmental audits and better serve their clients.

Members of the Center demonstrate their commitment by voluntarily agreeing to adhere to Center membership requirements, including designating a partner responsible for the its governmental audit practice, establishing quality control programs, performing annual internal inspection procedures, and making the firm's peer review report findings publicly available.

JESSICA LUNSFORD ACT

We will meet Level 2 Screening requirements (fingerprinted, followed by a statewide criminal and juvenile justice records check through the FDLE and FBI) at no cost to the District, as described in Florida Statutes 1012.32 and 1012.465. All of K&W CPAs employees and agents, including sub-contractual personnel, will meet the Level 2 screening requirements, for anyone going to a school, regardless of the time or day.

DISCIPLINARY ACTION AND LAWSUITS

There have been no disciplinary actions taken against any member of K&W CPAs' professional staff or partners nor have there been any actions taken against the Firm by the State Board of Accountancy, state or Federal regulatory bodies or other professional organizations. There are no lawsuits pending or filed against the Firm.

INSURANCE

Upon acceptance of our proposal, we will provide proof of insurance coverage.

CONFIDENTIALITY

Confidentiality is essential in order to build client trust and confidence. We do not gather information from our clients or their customers to share with others. We realize the sensitive nature of our client's information, and we respect their desire to maintain complete confidentiality of audit evidence.



CLIENT QUALITY ASSURANCES

CONTINUING EDUCATION

K&W CPAs requires all of its professionals to take the required number of governmental continuing professional education credits to meet the requirements of *Governmental Auditing Standards* and Chapter 61H1-33.035 Continuing Professional Education/Governmental Auditing, Florida Administrative Code. Due to the nature of K&W CPAs practice, all of partners continuing professional education hours exceed the governmental education requirements.

DRUG FREE WORK PLACE

The Firm has adopted a Drug Free Work Place policy. This policy has been made available to each of the Firm's employees. Employees are required to sign a statement stating that they have received and reviewed our policy.

CERTIFICATION REGARDING DEBARMENT

As required by Executive Order 12549, Debarment and Suspension, 7 CFR Part 3017, Section 3017.510, Participants Responsibilities, we certify that neither K&W CPAs nor its staff is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.

LIABILITY

We agree to save and hold harmless the School, its officers, agents and employees against any and all claims by third parties resulting from our Firm's breach of the contract (if awarded), negligence, and/or other wrongful acts.

IRREGULARITIES AND ILLEGAL ACTS

If at any time in the audit process, we discover the possibility of probability of irregularities or illegal acts, we will make an immediate written report to the School's Audit Committee.

WORKING PAPER RETENTION

We will retain the working papers for seven years and will make available the working papers to those parties designated by the School.



PEER REVIEW



6815 Dairy Road
Zephyrhills, FL 33542

813.788.2155
BodinePerry.com

Report on the Firm's System of Quality Control

To the Managing Partner
King & Walker, CPAs, PL

August 5, 2020

and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of King & Walker, CPAs, PL, (the firm), in effect for the year ended December 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of King & Walker, CPAs, PL, in effect for the year ended December 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. King & Walker, CPAs, PL, has received a peer review rating of *pass*.


Bodine Perry Tampa, LLC

(KING_WALKER REPORT20)



Coversheet

Bylaws

Section:	VII. Governance
Item:	C. Bylaws
Purpose:	Discuss
Submitted by:	
Related Material:	Seaside School Bylaws (2023), 2.docx

BYLAWS FOR
THE SEASIDE SCHOOL, INC.
(A Florida Not-For-Profit Corporation)

SECTION I
NAME, ADDRESS, PURPOSE AND LIMITATIONS

1. Name: The name of the corporation is the “**The Seaside School, Inc.**”, hereinafter referred to as the “**School.**” The street address of the School’s principal office is 10 Smolian Circle, Seaside, FL 32459. The School is named for, and its middle school campus is located within, the community known as Seaside, in Walton County Florida. Its use of the name Seaside is with the permission of the community’s developer, Seaside Community Development School. The School’s high school campus operates under the name Seacoast Collegiate High School as of the date of this amendment.
2. Purpose: The School has been organized to operate a charter school in Walton County, Florida and in connection therewith, to receive and maintain a fund or funds of real or personal property, or both, and subject to the restrictions and limitations hereinafter set forth, to use and apply the whole or any part of the income therefrom and the principal thereof exclusively for charitable, religious, scientific, literary, or educational purposes, either directly or by contributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code of 1986 or the corresponding provision of any future United States Internal Revenue Code.
3. Limitations: The following are limitations on the activities, purposes and organization of the School:
 - a. The School is not organized for and is not to be operated for pecuniary gain or profit.
 - b. No part of the property of the School and no part of its income or earnings are to accrue to the benefit of any director, officer, employee of, or member of a committee of, or person connected with the School. This shall not prevent the payment to any such person of such reasonable compensation for services rendered to or for the School in effecting any of its purposes as shall be fixed by the Board of Directors. No such person or persons shall be entitled to share in the distribution of any of the corporate assets upon the dissolution of the School. Upon dissolution or winding up of the affairs of the School, whether voluntary or involuntary, the assets of the School, after all debts have been satisfied, then remaining in the hands of the Board of Directors shall be distributed, transferred, conveyed, delivered, and paid over, in such amounts as the Board of Directors may determine or as may be determined by a court of competent jurisdiction upon application of the Board of Directors, exclusively to religious, charitable, scientific, literary, or educational organizations that would then qualify under the provisions of Section 501(c)(3) of the Internal Revenue Code of 1986 and its regulations as they now exist or as they may hereafter be amended and which organizations carry on activities which are the same as or similar to those activities which were supported, promoted or conducted by the School.
 - c. The School is prohibited from engaging in any activity contrary to the purposes for which the School is organized. No director, officer, employee, or representative of the School shall take any action or carry on any activity by or on behalf of the School not permitted to be taken or carried on by an organization exempt under Section 501(c)(3) of the Internal

Revenue Code of 1986 and its regulations as they now exist or as they may hereafter be amended, or by an organization, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1986 and its regulations as they now exist or as they may hereafter be amended.

4. No Members: The School shall have no members.

SECTION II BOARD OF DIRECTORS

1. Qualifications: Qualifications for members of the Board of Directors (the “**Board**”) shall be as determined from time to time by the Board based on the needs, goals and objectives of the School at such time. Notwithstanding the foregoing, the Board shall not have the right to refuse any application for any person based on a reason relating to discrimination of any protected class of individuals recognized as such by the State of Florida.
2. Board Selection Committee:
 - a. There shall be a Board Selection Committee composed of at least four (4) members of the Board, one of which shall be the Chairman.
 - b. The Board Selection Committee shall be appointed by the Chairman.
 - c. The Board Selection Committee shall review and consider those individuals which have properly submitted a complete application for consideration in accordance with policies and procedures adopted by the Board and shall present a slate of recommended candidates for all vacancies to be filled. The Board Selection Committee shall also select no less than three (3) alternates for consideration by the Board for consideration in the event one or more of the initial slate is not selected.
 - d. The candidates shall be chosen by a majority of the votes of the directors voting. The Board may vote on such candidates as a slate or individually upon motion by a director.
3. Number: The Board shall be composed of not less than seven (7) directors nor more than fifteen (15) directors, provided, that, the total number of directors shall decrease to not more than eleven (11) directors on or before August 1, 2027 and shall remain capped at no more than eleven (11) directors thereafter. The number of directors shall be determined from time to time by the Board.
4. Term: Each director elected prior to August 1, 2023 shall serve for a period of three (3) years and each director elected after August 1, 2023 shall serve for a period of four (4) years, unless the director was selected to fill a vacancy, in which case that director shall serve the balance of the term left by the Director creating the vacancy.
5. Resignation: A director may resign at any time by submitting a written notice of resignation to the Chairman. Such resignation is effective when received, unless a later date is set forth in the written notice of resignation, not to exceed ninety (90) days after the date of such notice. No acceptance of the resignation by the Board is necessary.

6. Removal: A director may be removed at any time for cause at a regular or special meeting called by the Chairman for that purpose by the vote of a majority of the total number of directors elected at such time (the “**Entire Board**”). The director subject to removal shall be given not less than ten (10) days’ advance notice of the purpose of the meeting. For purposes of these Bylaws, the term “cause” includes, but is not limited to, (a) commission of an act malicious or detrimental to the School or the purposes for which it is formed, (b) failure to attend three (3) consecutive Board meetings, (c) violation of or refusal to sign when required the Conflict of Interest or Code of Ethics policies of the School, or (d) failure to actively engage in Board and/or committee work to a level commensurate with the prevailing standard of participation of directors, including but not limited to failing to regularly attend or participate in Board and/or committee meetings.
7. Vacancy: Any vacancy occurring in the Board during a director’s term may be left vacant or may be filled for the remainder of the term. The decision as to whether to leave a position vacant or to fill such position for the remainder of the term shall be made by a majority vote of the directors present at any Board meeting at which there shall be a quorum present. If the Board desires to fill such position, the Board Selection Committee shall recommend an alternative from the immediately preceding regular selection process for consideration by the Board. The individual selected to fill the vacant position shall serve for the remainder of the term of the position being filled.
8. Conflict of Interest and Code of Ethics Policy: Each director shall abide by the Conflict of Interest and Code of Ethics policies of the School, as amended from time to time. Each director shall annually review, complete and sign a copy of the Conflict of Interest and Code of Ethics policies.

SECTION III OPERATION OF BOARD OF DIRECTORS

1. Meetings: The Board shall hold a minimum of six (6) regular meetings in each calendar year on such dates as may be called by the Chairman or by a majority vote of the Entire Board. Reasonable notice of time, purpose and location of the meeting shall be given to all members of the Board and public notice of such meeting shall be given in accordance with applicable law. The fiscal year of the School shall be the school year. Special meetings may be called by the Chairman, by a majority vote of the Entire Board at a meeting. In addition, a special meeting shall be called by the Chairman within not more than twenty (20) days upon receipt of a written request signed by four (4) or more directors, provided that such request must specifically state the purpose(s) for which the meeting is requested. Proxies, general or special, will not be accepted for any purpose in the meetings of the Board. The minutes of all meetings of the Board shall be kept and made available in accordance with applicable law.
2. Powers: The affairs and property of the School shall be managed by or under the direction of the Board, subject to applicable law and in accordance with the purposes and limitations set forth in the Articles of Incorporation and these Bylaws. The Board is authorized to adopt such policies, rules and regulations as may be necessary and appropriate to implement the provisions of these Bylaws and to achieve the purpose and goals of the School. The Board is authorized to take such other action as may be required by the laws of the State of Florida and the United States of America or as may be directed by a court of competent jurisdiction. It shall be the duty of the Board to regularly evaluate the progress of the School and to ensure that the policies, rules and regulations of the School are properly implemented.

3. Quorum: A majority of the members of the Board present at a meeting shall constitute a quorum for the transaction of business. If a quorum is not achieved and a majority of the directors present declare an emergency, then directors reached by telephone conference may be counted toward a quorum and may act upon any matter presented to the Board, provided that such process is not contrary to applicable law.
4. Action by the Board. The act of a majority of the directors present at any meeting at which there is a quorum shall be the act of the Board except where otherwise specifically provided by statutes or by these Bylaws. A board member shall abstain from voting on a particular matter if required by the Conflicts of Interest policy and may abstain from voting on a particular matter for personal reasons which the director believes makes him/her unable to vote in the best interests of the School. A director who abstains from a vote shall not be counted for purposes of determining the satisfaction of any voting or consent requirement for action by the Board and shall be excluded from the denominator for purposes of determining the satisfaction of any required voting percentage.
5. Conduct of Meetings: All meetings of the Board and any committees of the Board shall be conducted according to the most current edition of Robert's Rules of Order, to the extent consistent with the Articles of Incorporation and the Bylaws. Provided, however, that the failure to strictly follow the procedures set forth in Roberts' Rules of Order shall not, standing alone, form a basis to challenge or invalidate any otherwise proper action taken by the Board.
6. Reimbursement for Expenses: Directors shall be entitled to reimbursement for out of pocket expenses incurred on behalf of the School provided that such reimbursement has been approved by the Board.
7. Committees: The Chairman may appoint from time to time such committees as it deems appropriate in carrying out the purposes of the School. The role and duties of each committee shall be determined by the Board from time to time. Committee members, other than the chairperson of such committee, are not required to be directors. Reasonable notice of time, purpose and location of any committee meeting shall be given to all members of the committee, and public notice of such meeting shall be given in accordance with applicable law. The minutes of all committee meetings shall be kept and made available in accordance with applicable law.

SECTION IV OFFICERS

1. Selection: The officers described in this section shall be elected by the Board. All officers must be members of the Board. A director may serve as more than one (1) officer provided that the secretary and the president shall not be the same person.
2. Composition: The officers of the School shall be elected from and by the Board on an annual basis and shall include the following positions at a minimum: Chairman of the Board, Vice Chairman, Secretary and Treasurer. The terms of office of these officer positions shall be for one (1) year. The Board shall have the authority to appoint such other officers to assist in the affairs of the School in its discretion. The officers shall have those duties as determined by the Board.
3. Chairman: The Chairman of the Board shall preside over the meetings of the Board. He/she shall

have the general powers and duties of supervision and oversight of the affairs of the School, shall keep the Board fully informed of the activities of the School and shall count the votes on all matters. The Chairman may, at any time in the interest of the School, appoint a special committee or call a special meeting.

4. Other Officers: The other officers shall have such duties and powers which customarily pertain to such office or which are otherwise delegated to such officers by the Board. Without limiting the foregoing, the Vice Chairman shall act in the place and stead of the Chairman in the event of his or her absence, inability or refusal to act, and shall exercise and discharge such other duties as may be required of the Vice Chairman by the Board.
9. Resignation: An officer may resign at any time by submitting a written resignation to the Chairman. Such resignation is effective when received, unless a later date is set forth in the written notice of resignation, not to exceed ninety (90) days after the date of such notice. No acceptance of the resignation by the Board is necessary.
5. Removal: An officer may be removed at any time with or without cause by the vote of the Board.
6. Vacancy: Any vacancy occurring in the required officer positions shall be filled for the unexpired portion of the term by a director elected by the Board to such position.

SECTION V INDEMNIFICATION

1. Generally: The School shall indemnify any officer, director or committee member of the School who was or is a party or is threatened to be made a party to any threatened, pending or contemplated action, suit or proceeding, whether civil, criminal, administrative or investigative, by reason of the fact that he/she is or was a director, officer or committee member of the School, against all expenses (including attorneys' fees and appellate attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by him/her in connection with such action, suit or proceeding, unless (a) it is determined by a court of competent jurisdiction, after all available appeals have been exhausted or not pursued by the proposed indemnity, that he/she did not act in good faith or that he/she acted in a manner he/she believed to be not in or opposed to the best interest of the School, and, with respect to any criminal action or proceeding, that he/she had reasonable cause to believe his/her conduct was unlawful, and (b) such court further determines specifically that indemnification should be denied. The termination of any action, suit or proceeding by judgment, order, settlement, conviction, or upon a plea of nolo contendere or its equivalent, shall not, of itself, create a presumption that the person did not act in good faith or did act in a manner which he/she believed to be not in or opposed to the best interest of the School, and with respect to any criminal action or proceeding, that he/she had reasonable cause to believe that his/her conduct was unlawful.
2. Insurance: The School shall purchase and maintain a Director and Officer Liability Policy in amounts deemed appropriate by the Board insuring the School and its individual directors and officers against the defense costs or liabilities arising out of such individuals service as directors or officers of the School.

3. Non-exclusive: The rights of indemnification set forth in these Bylaws shall be in addition to, and not exclusive of, all other rights of indemnification to which he/she otherwise may be entitled, including any rights to indemnification under the terms of the Director and Officer Liability Policy.
4. Committee Members: To the extent that insurance is reasonably available, the School shall extend the same indemnification provided in this Section V to non-Director committee members.

SECTION VI GENERAL

1. Gender: The masculine or feminine gender is used for convenience and is intended to include the other gender as well.
2. Amendment: These Bylaws and the Articles of Incorporation may be amended, altered or rescinded by a vote of two-thirds of the Directors present at a meeting at which a thirty (30) day written notice of the purpose has been given and a quorum is present.

[Remainder of page intentionally left blank; officer certification appears on the following page.]

The undersigned hereby certifies that these Bylaws were approved and adopted by the Board of Directors on June ____, 2023.

Chairman, The Seaside Neighborhood School, Inc.

Secretary, The Seaside Neighborhood School, Inc.

Original Document Prepared 1994; Revised 1996;
Revised 1999;
Revised 2006;
Revised August 2014.
Revised May 21, 2020
Revised June 15, 2023

4883-7516-4003, v. 2

DRAFT

Coversheet

Foundation Report

Section: VIII. Foundation Report
Item: A. Foundation Report
Purpose: FYI
Submitted by:
Related Material: 05.18.23 Seaside School Board Report-2.pdf



SEASIDE SCHOOL FOUNDATION UPDATE | 05.18.23

Submitted by: Teresa Horton, Executive Director

SSF Financial Review as of 04.30.23

- Cash/Operating Fund: \$884,605
- Capital Campaign Fund: \$1,006,082
- Investment/Endowment Fund: \$811,392

Capital Campaign Update



SEACOAST
COLLEGIATE HIGH SCHOOL
AT NORTHWEST FLORIDA STATE COLLEGE
EXPANSION PROJECT

- \$1,079,171.00 towards \$10MM Goal
- Annual Fund: \$39,814 (as of 4.30.23)
- Lunch + Learn Schedule
 - Wednesday, 05.17.23 | 9:30 AM | Walton Area Chamber of Commerce
 - Wednesday, 05.24.23 | 9:30 AM | Walton Area Chamber of Commerce
 - Thursday, 06.22.23 | 5:30 PM | Seacoast Collegiate High School

Upcoming Events

Tom Glavine's Field of Dreams Golf Outing | Tuesday, October 3, 2023 | Shark's Tooth Golf Club

- Sponsorships will be available in May
- \$125K Projected Net Proceeds

Seaside School Race Weekend | February 16-18, 2023 | Seaside, Florida

Capital Campaign Public Launch Event | Thursday, August 24, 2023 | Seacoast Collegiate High School

Coversheet

Head of Schools Report

Section: IX. School Leadership Team
Item: A. Head of Schools Report
Purpose: Vote
Submitted by:
Related Material: Seaside Executive Director Report Template (2).pdf

Seaside School Head of School Report

To: Board Members

From: Tom Miller and Team

Re: Head of School's Monthly Board Report

Date: May 18, 2023

Actions for vote:

- Adding Drew Ward as a check signer.
- Approval for The Seaside School Salary Scale (1.2) ([click here](#))

The following information is provided to the Board of Directors:

Enrollment

Grade Level	Active Enrollment	Avg. Class Sizes	Withdrawals Since 8/1/22	2023-2024 Enrollment to Date	2023-2024 Waitlist
5 th Grade	49	16	0	46	87
6 th Grade	49	16	3	49	73
7 th Grade	48	16	1	49	36
8 th Grade	46	15	1	48	24
9 th Grade	50	17	13	72 (85)	8
10 th Grade	53	18	1	51 (60)	1
11 th Grade	47	N/A	2	66	0
12 th Grade	59	N/A	0	52	0
Total	401		21	433 Goal 445	
				(-12)	

Enrollment Scoreboard for 2023-2024 ([Click here](#))

Marketing plan to increase high school enrollment: ([Click for marketing idea board](#))

Ask current parents (email, video, phone calls) to recruit multiple new families (identify possible incentives). Current families are the best marketing tool.

Identify high volume print or electronic ads, family-targeted flyers, restaurant menus, or local billboards.

Taglines from surveys:

- *For students who want individualized care in a small learning community, quality friends and want to get ahead on their college journey versus the traditional high school model.*
- *A challenging, fast paced, rewarding experience.*
- *Strong community, helpful, individualized counseling guidance and exceptional responsive teachers.*
- *Independence and flexibility.*
- *High expectations, scholarship opportunities and service hour opportunities for students.*
- *Unique opportunities, Associates degree upon graduation, experience and career paths.*

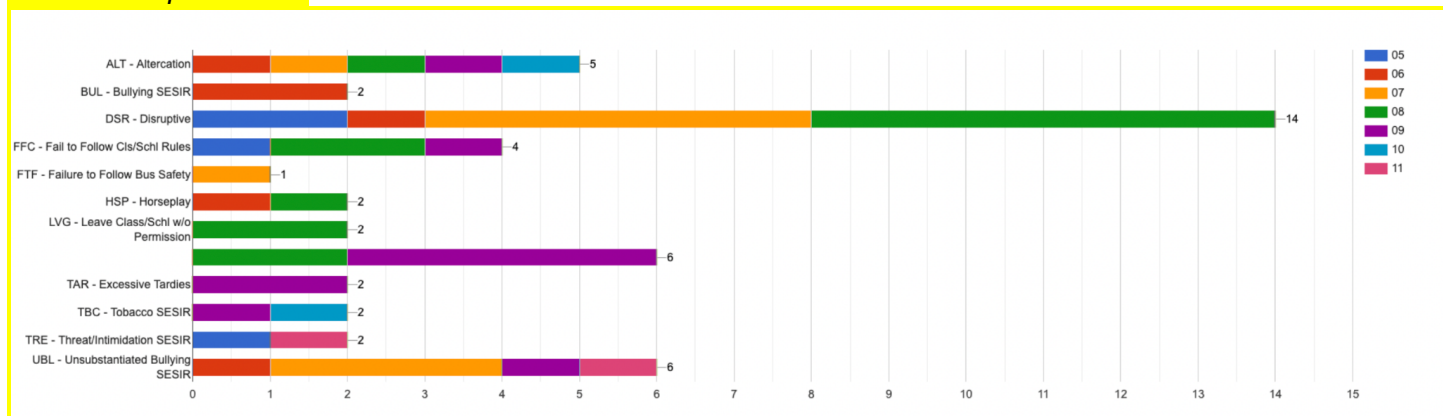
Provide The Seaside School packets of promotional material to local real estate agencies, churches, and community centers.

Utilize space on the college campus to advertise the benefits of attending Seacoast Collegiate as compared to other dual enrollment programs.

Note: Working on an internal marketing campaign to ensure we keep the enrollment of the transitioning students.

Student Discipline Report

School Discipline Goal:



discipline	05	06	07	08	09	10	11	12	ALL GRADES
ALT - Altercation	0	1	1	1	1	1	0	0	5
BUL - Bullying SESIR	0	2	0	0	0	0	0	0	2
DSR - Disruptive	2	1	5	6	0	0	0	0	14
FFC - Fail to Follow Cls/Schl Rules	1	0	0	2	1	0	0	0	4
FTF - Failure to Follow Bus Safety	0	0	1	0	0	0	0	0	1
HSP - Horseplay	0	1	0	1	0	0	0	0	2
LVG - Leave Class/Schl w/o Permission	0	0	0	2	0	0	0	0	2
PRO - Profane, Obscene, Abusive Lang	0	0	0	2	4	0	0	0	6
TAR - Excessive Tardies	0	0	0	0	2	0	0	0	2
TBC - Tobacco SESIR	0	0	0	0	1	1	0	0	2
TRE - Threat/Intimidation SESIR	1	0	0	0	0	0	1	0	2
UBL - Unsubstantiated Bullying SESIR	0	1	3	0	1	0	1	0	6
UCP - Use of Cell Phone	0	0	0	0	1	0	0	0	1
*** SCHOOL TOTALS	4	6	10	14	11	2	2	0	49

April Data:

Hope Scholarship- 0
 Seacoast- TA
 Hope Scholarship- 0

Positive Behavioral Program Update:

<Specific reward system information, trips/privileges earned>

Next 30 Days (From April EC Meeting)

1. Ensure Portables are on time
 - a. Portable lease signed
 - b. All permits have been obtained
2. Market and recruit for high school staff and students (10th-12th)
 - a. Family recruitment email being sent week of 5/19
 - b. Investing in new signs for front of school (identify if we can add a sign on 98)
 - c. 5/24 Chamber Meeting
3. Ensure strong end of year experience for all staff and students
 - a. Senior Graduation
 - b. EOY events planned out
4. Communication plans (internal and external)
 - a. Lead by walking around
5. Ensure calendars, professional development and first 90 days are set for the 2023-2024 year
 - a. Not fully accomplished
6. Grant Data finalized and ready for distribution
 - a. Liberty Meeting on 5/11 ([notes and action steps](#))
7. Staffing contracts in hand (new salary scale?)
 - a. For vote 5/18
 - i. Working on non-instructional staff (similar model)
 - b. Contracts reviewed by Farrar Barker
8. Finalize the budget for 2023-2024
 - a. June Board Meeting
9. Recruit and hire any open positions
 - a. Positions are posted and being recruited
10. Ensure student and staff orientations are planned
 - a. Not completed
11. Strengthen partnerships with college (align courses)
 - a. Committee engaged
12. Review the organizational chart and make changes where necessary
 - a. Drafted
13. Work through the principal quarterly checklist with the admin team ([click here](#))

Updates on Goals/Issues for Discussion

Goals for 2022-2023

Academic - For the 2022-2023 school year, 70% of Seaside School, Inc students will show learning gains based on a comparative analysis of PM1 and PM3 FAST testing.

Seniors Preliminary Data:

- 100% graduation rate (59 students)
- Earned over 3,300 college credits
- Saving students/families \$760,000 in college tuition
- \$3,648,845 earned in scholarships by this class

- 34% received the Bright Futures scholarship: Earning an additional \$260,000 in tuition free college credits. (Verified on June 30)
- Earned AA degrees (75%) 44 students

Additional Testing Data:

First Year Entrepreneurship and Small Business Certification: CTE data

- 33 students tested
- 29 students passed
- 88% pass rate

Culture - Four school-wide events will be planned to foster a strong 5-12 culture.

Professional Development - Staff (5-12) will meet 7 times a year as part of a comprehensive professional development program.

Internal Communication - One school-wide (5-12) google calendar will be created and shared among all staff.

External Communication - Streamline communication by sending quarterly school-wide (5-12) messages through Teacherease, Blackboard, and website.

Financial - Seek additional revenue streams with a goal of raising \$30,000 to support the school budget.

Summary statement of data, assessment of current program and effectiveness toward goals

Identified changes to the plan to achieve the goals (new interventions, professional development, etc.)

I. Mission Based Program and School Improvement Initiatives Updates:

- Tangible Evidences of Implementation
- Needs from the Board (ex: budget or policy amendment)

Expansion Update:

- All building permits have been received and contractors identified.
- Portables are projected to be on campus mid July at the latest.

High School Expansion Messaging ([Click here](#))

II. School Culture

Goals for surveys, attendance for events, number of events

- Family Engagement:
 - New Student Welcome
 - SNS - New Student Welcome bags were delivered to all SNS student's homes by 4/23
 - SNS - House leaders introduced and toured new students on 4/25
 - SCHS - 150+ students and family members attended a cookout on 5/4
 - SCHS Honors Ceremony and Graduation
 - SCHS Honors Ceremony was held at Good News Church on 5/15
 - SCHS Graduation Ceremony was held in the Seaside Amphitheater on 5/16

- o Parent only SCHS Expansion Information Session 5/17
- Staff Experience:
 - o Teacher Appreciation Week of 5/1 and Week of 5/8
 - Monetary Gifts
 - Staff Lunch
 - Special Treats
- Student Experience:
 - o SNS State Debate Championship Competition on 4/1
 - o SCHS Student Volunteers with CBA on 4/5, 4/12, and 4/13
 - o SCHS SGA Field Trip to Dave and Busters on 4/16
 - o SCHS Senior Prom on 4/28
 - o SCHS Student Art Show at the Seaside Assembly Hall on 5/3
 - o SNS Band Concert 5/4
 - o SNS Music and Pictures on 5/4
 - o SNS House Leader Field Trip to Big Kahuna on 5/16
 - o SNS Field Trip to ECTC's Sound of Music on 5/12

Staff climate survey being disseminated week of 5/15

Human Resource Update

Goal: Attract, Retain, and Grow Excellent Teachers

Researching the current places to advertise positions (Handshake, Teams, State Charter Association, Local Chamber, and school website. More to come on the processes moving forward.

- *Update: Handshake account was created.*

Created a salary scale that on average places our teachers at 7.7% above local scales. Scales were shared with staff on two occasions for feedback.

Reviewing and revising the employee handbook. Will be sent to Governance next.

Employee contracts reviewed by legal support.

New Hire Profiles for Approval			
Name	Position	Licensure	Budgetary Impact
<ex. John Smith	6 th Grade Language Arts	SP II: 6-9 ELA	+\$2000>

Current Vacancies
HS Spanish
Facility Mgr
HS Math (PT)
HS
HS
Executive Director

Fiscal Operations Update

1. **Salary Scale Approval ([Click here for access](#))**
 - a. **Comparisons ([Click here](#))**
2. **Budget Amendments Requested**
3. **Unpaid Invoices (Time frame for payment)**
4. **Identified Potential Short/Long Term Issues**

Important Dates

SNS and SCHS Digital Graffiti 5/19-5/22

Parent only SCHS Expansion Information Sessions 5/25

SNS 8th Grade Graduation 5/25

SNS Summer Movie Social 6/20

Community SCHS Expansion Information Session 6/22

SNS Shark School 8/1

SCHS Big Kahuna Trip 8/2