

Seaside School, Inc

Finance Committee Monthly

Published on September 13, 2023 at 1:16 PM CDT
Amended on September 14, 2023 at 3:44 PM CDT

Date and Time

Friday September 15, 2023 at 9:15 AM CDT

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 | | | 9:15 AM |
| A. Record Attendance | | | 1 m |
| B. Call the Meeting to Order | | | |
| C. Approve Minutes | Approve Minutes | Thomas Miller | 1 m |
| Approve minutes for Monthly Finance Committee Meeting on August 11, 2023 | | | |
| II. 2022-2023 Audit Draft | | | 9:17 AM |
| A. Drafted Audit | Vote | Thomas Miller | 10 m |
| No significant findings noted. | | | |
| Attorney Letter Sent | | | |
| Finance Management Letter sent to Treasurer | | | |
| III. Finance Meeting Topics (2023-2024 Budget) | | | 9:27 AM |
| A. 2023-2024 Budget Updates/Recommendations | Discuss | Thomas Miller | 20 m |
| Amendments and work since the last meeting: | | | |
| Pulled together total insurance costs (\$83,900) (Click here) Moved from \$177,000 to \$100,000 | | | |
| Worked on budgeting the APR Funding (Budget and Allocations) | | | |
| Capital Outlay Budget (LCIR Funds) | | | |
| This budget SHALL eliminate the bulk, if not all operation costs from the budget of the Foundation demonstrating the focus of the Foundation revenue to go directly towards personalized learning and mission based programming. | | | |

| | Purpose | Presenter | Time |
|-----------|---|-----------|---------------|
| | Excel Version sent via email to members. | | |
| | Recommendation's to add: | | |
| | 1. Short Term Disability Costs (\$10,500) | | |
| B. | ARP Funds | Vote | Thomas Miller |
| | | | 5 m |

We received a notification that our ARP Funds Remaining **\$396,638.74 are eligible for amendment (due 9/20).**

These funds run out September 2024.

I would recommend that we pull from the following categories:

5100 / 394 - SNS - Digital Programs & Comp Hardware **\$207,824.74**

5900 / 394 - SNS - Tutoring / Summer Programs **\$91,224.35**

There is an additional \$10,203.65 that does not have an identified purpose.

\$309,252.74

Move to fully fund:

- Custodian Services Middle School (+\$27,960)

- Custodial Services High School (+\$38,500)

- Salary HS/Intervention (+\$26,500)

- Salary MS (5th Grade Teacher) Addressing learning gaps (+\$70,000)

\$162,960

This may not impact the budget bottom line but assures the FULL use of the ARP Funds.

*****Next year, we will need to fund these four positions 100% from the FTE.**

| | | | | |
|-----------|-------------------|---------|--------------|------|
| C. | SFS Budget Update | Discuss | Lily Meadows | 10 m |
|-----------|-------------------|---------|--------------|------|

- Last month the School had a \$196K receivable from the Foundation of prior year obligations, that has now been cleared out. Payment was made from the Foundation to the School.
- We are still projecting FEFP based off a reduced FTE from the goal of 440 to allow for the historic attrition related to classes taken at South Walton. (2%).

| Purpose | Presenter | Time |
|--|-----------|------|
| <ul style="list-style-type: none"> ◦ The District will continue to pay on 399 FTE until January or February after the state-wide count is finalized. This will cause a Receivable to build on the Balance Sheet until the district updates their student count. ◦ A draw from Foundation is to be expected before the end of the 1st semester due to this temporary short payment in cash. • The District shared the Schools allocation of LCIR; which I have started accruing. <ul style="list-style-type: none"> ◦ No payments have been made as of now; the District has until Feb 1 to begin making payments. The receivable will continue to build until the District starts paying this. • Budget entered in these financial statements has NOT been approved and is representative of a version from early August budget conversations. The final version was being finalized simultaneously to me completing this month's financial statements (thanks to Desi's help). <ul style="list-style-type: none"> ◦ Once voted on, I will input the approved budget into next month statements. This will allow closer monitoring of any variances. ◦ As the months pass and a few months of activity is complete, part of what I do on a monthly basis is examine the line items for variances. If they are unknown variances I then investigate and talk with the appropriate people to determine if they are valid and the future impact of the variance (will this continue?). Some of the variances are known to me before I see them – often from conversations had with administration. All of these pieces play into me analyzing the cash flow and doing my best to project what the year-end may look like each month based on the previous month(s) in combination with the future months of knowns/unknowns so that corrections can be made as quickly as possible if necessary. • In the near future, I will be working Teacher Salary Reports due to the District/State. As I begin to analyze the prior year salaries in comparison to current year salaries, I expect to find that the raises already given at the start of the new year will be sufficient to show the State the TSIA funds were appropriately used for FY24. Therefore no further action is needed from the school. • I will also begin digging back into ESSER expenses that may have been made since the beginning of the school year. A lot of the ESSER plan/budget was allocated to software subscriptions and salaries. I can begin to identify those expenses as they occur and invoice the district to have them reimburse the school for those costs. | | |

IV. Long Term Planning

10:02 AM

| | Purpose | Presenter | Time |
|---|---------|---------------|------|
| <p>A. Five Year Budget Work</p> <p>Here are some assumptions we are working on in alignment to the school's expansion.</p> <p>Click here for enrollment, personnel and other assumptions (Click here)</p> | Discuss | Thomas Miller | 10 m |
| <p>B. Salary Increase Allocation (Report due 10/1) Requirements</p> <p>Will gain the requirements from the District and send. We meet the criteria, not sure what new "difference" will be when compared to Walton.</p> | FYI | Thomas Miller | 5 m |
| <p>C. Long Term Budget Items</p> <p>We are working with the Development Committee on obtaining a three to five year plan for technology, instructional tools, and facility improvements.</p> | Discuss | Thomas Miller | 5 m |
| <p>D. Internal Controls and Finance Policy Review</p> <p>I'd like to work with the finance team to ensure we complete this internal controls document and put in place any areas for weakness. (Click here)</p> <p>I also have a template of financial policies. Page 19-21 has a couple of Finance Policies around spending and check signing. (Click here)</p> | FYI | Thomas Miller | 5 m |

V. Finance Committee Goals 10:27 AM

Finance Committee Goals 23/24 School Year

1. Reduce foundation draw by \$100k in the 23/24 school year, and continue work towards another \$100K reduction in 24/25

2. Work with foundation and development to secure all capital requirements for the high school expansion by Feb 2024

3. Work with foundation to diversify fundraising by implementing 2 additional revenue streams (e.g., booster club, summer camps)

4. Work with development committee to implement long-term building maintenance/capital improvement plan

| | | | |
|-----------------|------|--------------------|-----|
| A. Goals | Vote | Frank "Chip" Brown | 5 m |
|-----------------|------|--------------------|-----|

| | Purpose | Presenter | Time |
|---------------------------|---------|-----------|-----------------|
| VI. Closing Items | | | 10:32 AM |
| A. Adjourn Meeting | Vote | | |

Coversheet

Approve Minutes

Section: I. Opening Items
Item: C. Approve Minutes
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Monthly Finance Committee Meeting on August 11, 2023



Seaside School, Inc

Minutes

Monthly Finance Committee Meeting

Date and Time

Friday August 11, 2023 at 9:15 AM

Location

Seacoast High School

Seaside Monthly Finance Committee

Friday, August 11 · 9:15 – 10:15am

Time zone: America/Chicago

Google Meet joining info

Video call link: <https://meet.google.com/pwv-ehby-vea>

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.

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Committee Members Present

A. Jordan (remote), D. Lilienthal (remote), F. Brown (remote), L. Meadows (remote), T. Miller (remote)

Committee Members Absent

T. Peterson

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

F. Brown called a meeting of the Finance Committee of Seaside School, Inc to order on Friday Aug 11, 2023 at 9:27 AM.

C. Approve Minutes

F. Brown made a motion to approve the minutes from June Finance Committee Meeting on 06-12-23.

Motion by Kav..

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

II. 2022-2023 Close of the Year Budget Updates

A. Budget Update from SFS

Kav provided an overview.

One invoice came in back in June, added to the expenses.

No objection to reducing the contribution draw to add the funds to the endowment.

III. Finance Meeting Topics (2023-2024 Budget)

A. 2023-2024 Budget Updates/Recommendations

Budget sent last week, LCIR funds, true school expenses in the school.

The insurance, the leases, all paid for by the Foundation at this time.

This is in the Foundation budget, with the increase of the LCIR funds, moved to the school budget.

Contingent upon a State Report (typically sent late September).

Need to make a decision on the Capital Outlay Funds usage.

Identify the actual number.

B. 2023-2024 Salary Scales (Principal)

Accept the years by admin...

C. Capital Outlay Funds (Budget)

Discussed in the current budget. Getting the list from Teresa (report)

D. High School Cleaning Contract

Tricia provided review of the RFP and deciding of the contract.

IV. 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 10:22 AM.

Respectfully Submitted,
F. Brown

Documents used during the meeting

None

Coversheet

Drafted Audit

Section: II. 2022-2023 Audit Draft
Item: A. Drafted Audit
Purpose: Vote
Submitted by:
Related Material: draft 2023 the seaside school.pdf
Attorney Letter - Seaside School 2023.docx
Seaside Management Letter.pdf

THE SEASIDE SCHOOL, INC.

A Charter School and Component Unit of the
District School Board of Walton County, Florida

INDEPENDENT AUDITOR'S REPORT

for the fiscal year ended JUNE 30, 2023

Draft

King & Walker, CPAs, PL

Certified Public Accountants

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Draft

THE SEASIDE SCHOOL, INC.

A Charter School and Component Unit of the District School Board of Walton County, Florida

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Government Audit Quality Center

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

Independent Auditor's Report

To the Board of Directors of The Seaside School, Inc.
a Charter School and Component Unit of the
District School Board of Walton County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of The Seaside School, Inc. ("School"), and component unit of the District School Board of Walton County, Florida, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

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

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

Required Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report September 6, 2023, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's, internal control over financial reporting and compliance.

King & Walker, CPAs

September 6, 2023
Tampa, Florida

Draft

THE SEASIDE SCHOOL, INC.

A Charter School and Component Unit of the District School Board of Walton County, Florida

MANAGEMENT'S DISCUSSION AND ANALYSIS - (Unaudited)

The Management's Discussion and Analysis (MD&A) section of the annual financial report of The Seaside School, Inc. ("School"), provides an overview of the School's financial activities for the fiscal year ended June 30, 2023.

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

FINANCIAL HIGHLIGHTS

- For the fiscal year ended June 30, 2023, the School's revenues exceeded expenses as shown on the School's statement of activities by \$127,901.
- The School reported a total net position deficit of \$458,197, as shown on the statement of net position.

OVERVIEW OF THE FINANCIAL STATEMENTS

The basic financial statements consist of three components:

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

Government-Wide Financial Statements

The government-wide financial statements present the School's activities in two categories:

- Governmental Activities – This represents all of the School's services. Support functions such as transportation and administration are also included. The State's education finance program provides most of the resources that support these activities.
- Component Unit – The School presents one separate legal entity in this report, The Seaside School Foundation, Inc. Although a legally separate organization, it is considered a component unit of the School and is included in this report because it meets the criteria for inclusion provided by the governmental accounting standards board. Separately issued financial statements for this component unit are available at the School's administrative office.

The government-wide financial statements represent short-term and long-term information about the School's overall financial condition in a manner similar to those of a private-sector business. The statements include a statement of Net Position and a statement of activities that are designed to provide consolidated financial information about the governmental activities of the School presented on the accrual basis of accounting. The statement of net position provides information about the government's financial position, its assets, liabilities, and net position using an economic resources measurement focus. The statement of activities presents information about the change in the School's net position and the results of operations, during the fiscal year. An increase or decrease in net position is an indication of whether the School's financial health is improving or deteriorating.

THE SEASIDE SCHOOL, INC.*A Charter School and Component Unit of the District School Board of Walton County, Florida***MANAGEMENT'S DISCUSSION AND ANALYSIS - (Unaudited)**

Fund Financial Statements

Fund financial statements are one of the components of the basic financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund financial statements provide more detailed information about the School's financial activities, focusing on its most significant funds rather than fund types. This is in contrast to the entity-wide perspective contained in the government-wide financial statements.

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

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

The governmental funds balance sheet and statement of revenues, expenditures, and changes in fund balances provide detailed information about the School's most significant funds. A General Fund to account for its general operations, a Capital Projects Fund to account for financial resources that are restricted, committed or assigned to expenditures for capital outlays and a Special Revenue Fund to account for Federal grant programs. For reporting purposes, the General Fund and the Capital Projects Fund are considered a major funds. Data from the other governmental fund is combined into a single aggregate presentation.

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

Fiduciary Fund: Fiduciary funds are used to report assets held in trust or fiduciary capacity for the benefit of external parties, such as student activity funds. Fiduciary funds are not included in the government-wide statement of net assets because the resources are not available to support the School's own programs. The School uses a Custodial Fund to account for resources held for student activities and groups.

Notes to Financial Statements

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

THE SEASIDE SCHOOL, INC.*A Charter School and Component Unit of the District School Board of Walton County, Florida***MANAGEMENT'S DISCUSSION AND ANALYSIS - (Unaudited)****GOVERNMENT-WIDE FINANCIAL ANALYSIS**

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

| | Net Position, End of Year | | |
|--|----------------------------------|---------------------|------------------------|
| | Governmental Activities | | Increase (Decrease) |
| | 6-30-22 | 6-30-23 | |
| ASSETS | | | |
| Current and Other Assets | \$ 809,244 | \$ 1,058,360 | \$ 249,116 |
| Capital Assets, Net | 1,070,982 | 1,172,854 | 101,872 |
| Total Assets | <u>1,880,226</u> | <u>2,231,214</u> | <u>350,988</u> |
| DEFERRED OUTFLOWS OF RESOURCES | | | |
| Deferred Outflow Related to Pensions | 737,293 | 855,994 | 118,701 |
| Total Deferred Outflow Related to Pensions | <u>737,293</u> | <u>855,994</u> | <u>118,701</u> |
| LIABILITIES | | | |
| Current Liabilities | 170,582 | 379,350 | 208,768 |
| Noncurrent Liabilities | 2,046,759 | 3,055,302 | 1,008,543 |
| Total Liabilities | <u>2,217,341</u> | <u>3,434,652</u> | <u>1,217,311</u> |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Deferred Inflow Related to Pensions | 986,276 | 110,753 | (875,523) |
| Total Deferred Inflow Related to Pensions | <u>986,276</u> | <u>110,753</u> | <u>(875,523)</u> |
| NET POSITION | | | |
| Net Investment in Capital Assets | 90,338 | 297,264 | 206,926 |
| Restricted for Capital Projects | 234,371 | 56,828 | (177,543) |
| Unrestricted | (910,807) | (812,289) | 98,518 |
| Total Net Position | <u>\$ (586,098)</u> | <u>\$ (458,197)</u> | <u>\$ 127,901</u> |

Current and other assets consist primarily of cash & cash equivalents, amounts due from other agencies, and amounts due from the School's component unit. The School's liabilities are primarily comprised of a long-term lease payable and a net pension liability. Deferred outflows and inflows and the associated net pension liability relate to the accounting for pensions related to the School's Florida Retirement System participation.

THE SEASIDE SCHOOL, INC.*A Charter School and Component Unit of the District School Board of Walton County, Florida***MANAGEMENT'S DISCUSSION AND ANALYSIS - (Unaudited)**

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

| | Operating Results for the Year | | |
|--|---------------------------------------|-------------------|------------------------|
| | Governmental Activities | | |
| | 6-30-22 | 6-30-23 | Increase (Decrease) |
| Revenues: | | | |
| Federal Through State and Local | \$ 323,669 | \$ 296,721 | \$ (26,948) |
| State | 3,544,258 | 4,388,161 | 843,903 |
| Local and Other | 232,351 | 239,866 | 7,515 |
| Transfers from Component Unit | 346,988 | 178,044 | (168,944) |
| Total Revenues | 4,447,266 | 5,102,792 | 655,526 |
| Expenses: | | | |
| Instruction | 2,413,086 | 3,044,321 | 631,235 |
| Student Support Services | 279,051 | 326,760 | 47,709 |
| Instruction & Curriculum Development | 5,805 | 1,290 | (4,515) |
| Instructional Staff Training | 6,125 | 5,068 | (1,057) |
| Instructional Related Technology | 51,926 | 45,570 | (6,356) |
| Board | 28,914 | 186,753 | 157,839 |
| General Administration | 46,496 | 48,520 | 2,024 |
| School Administration | 769,906 | 817,201 | 47,295 |
| Fiscal Services | 90,000 | 90,000 | - |
| Student Transportation | 47,978 | 3,646 | (44,332) |
| Operation of Plant | 213,421 | 217,216 | 3,795 |
| Maintenance of Plant | - | 12,498 | 12,498 |
| Debt Service - Interest | 46,070 | 44,784 | (1,286) |
| Unallocated Depreciation/Amortization | 160,626 | 131,264 | (29,362) |
| Total Expenses | 4,159,404 | 4,974,891 | 815,487 |
| Increase/(Decrease) in Net Position | \$ 287,862 | \$ 127,901 | \$ (159,961) |

The largest revenue source for the School is the State of Florida (86%). Revenues from State sources for current operations are primarily received through the Florida Education Finance Program (FEFP) funding formula and Charter School Capital Outlay funds. Both sources utilize student enrollment data to determine the funds available for the School. The largest concentration of expenses was for Instruction, which comprised of 61% of total expenses.

THE SEASIDE SCHOOL, INC.

A Charter School and Component Unit of the District School Board of Walton County, Florida

MANAGEMENT'S DISCUSSION AND ANALYSIS - (Unaudited)

FINANCIAL ANALYSIS OF THE SCHOOL'S FUNDS

Governmental Funds

As the School completed the year, its governmental funds reported a combined fund balance of \$679,010.

BUDGETARY HIGHLIGHTS

The general fund budget for the fiscal year ended June 30, 2023, was developed based on the School's anticipated revenues and expenditures and the expected student population for the school year. Over the course of the year, the school revised its general fund budget several times. For the fiscal year ended June 30, 2023, the actual expenditures were equal to the final budget. Refer to the Budgetary Comparison Schedule for additional information.

CAPITAL ASSETS

The School's investment in capital assets for its governmental activities as of June 30, 2023, amounts to \$1,172,854 (net of accumulated depreciation/amortization). This investment in capital assets includes land, improvements other than buildings, buildings and fixed equipment, furniture, fixtures, and equipment, leased asset – building, and construction in progress. Additional information regarding the School's capital assets can be found in the notes to the financial statements.

DEBT ADMINISTRATION

At the end of the current fiscal year, the School had total debt outstanding of \$875,590 related to a long-term lease payable, \$2,022,010 related to pension liability, and \$157,702 related to compensated absences. Additional information regarding the School's long-term debt is located in the notes to the financial statements.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of The Seaside School, Inc.'s finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director, The Seaside School, Inc. 10 Smolian Circle, Santa Rosa Beach, FL 32459.

THE SEASIDE SCHOOL, INC.
A CHARTER SCHOOL AND COMPONENT UNIT OF THE
DISTRICT SCHOOL BOARD OF WALTON COUNTY, FLORIDA

STATEMENT OF NET POSITION
June 30, 2023

| | Government Activities | Component Unit |
|---|--------------------------|-------------------|
| ASSETS | | |
| Cash & Cash Equivalents | \$ 568,617 | \$ 1,283,780 |
| Investments | - | 825,753 |
| Due From Other Agencies | 142,798 | - |
| Due From Component Unit | 196,839 | - |
| Due From Fiduciary Fund | 131,827 | - |
| Prepaid Items & Deposits | 18,279 | 25,041 |
| Leased Asset Receivable | | 875,590 |
| Capital Assets: | | |
| Land | - | 816,000 |
| Buildings & Fixed Equipment, Net | 14,055 | 2,259,892 |
| Improvements Other Than Buildings, Net | 90,251 | - |
| Leasehold Improvements, Net | 167,380 | - |
| Furniture, Fixtures, and Equipment, Net | 25,578 | 25,394 |
| Leased Asset - Building, Net | 875,590 | 59,473 |
| Construction in Progress | - | 196,440 |
| Total Capital Assets | 1,172,854 | 3,357,199 |
| TOTAL ASSETS | 2,231,214 | 6,367,363 |
| DEFERRED OUTFLOWS OF RESOURCES | | |
| Deferred Outflows Related to Pensions | 855,994 | - |
| TOTAL DEFERRED OUTFLOWS OF RESOURCES | 855,994 | - |
| LIABILITIES | | |
| Salaries and Benefits Payable | 161,336 | - |
| Accounts Payable | 218,014 | 2,500 |
| Due to Primary Government | - | 196,839 |
| Deferred Revenue | - | 5,000 |
| Noncurrent Liabilities: | | |
| Due Within One Year: | | |
| Long-Term Lease Payable | 129,198 | 29,190 |
| Due After One Year: | | |
| Compensated Absences Payable | 157,702 | - |
| Long-Term Lease Payable | 746,392 | 30,283 |
| Net Pension Liability | 2,022,010 | - |
| TOTAL LIABILITIES | 3,434,652 | 263,812 |
| DEFERRED INFLOWS OF RESOURCES | | |
| Deferred Inflows Related to Pensions | 110,753 | - |
| Deferred Inflows Related to Lease | - | 875,590 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | - | 875,590 |
| NET POSITION | | |
| Net Investment in Capital Assets | 297,264 | 3,297,726 |
| Restricted for Capital Projects | 56,828 | - |
| Unrestricted | (812,289) | 1,930,235 |
| TOTAL NET POSITION | \$ (458,197) | \$ 5,227,961 |

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

THE SEASIDE SCHOOL, INC.
A CHARTER SCHOOL AND COMPONENT UNIT OF THE
DISTRICT SCHOOL BOARD OF WALTON COUNTY, FLORIDA

STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2023

| | Expenses | Program Revenues | | | Net (Expense) Revenue and Changes in Net Position | |
|---|---------------------|----------------------------|--|--|--|-----------------------|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities | Component Unit |
| Primary Government | | | | | | |
| Governmental Activities: | | | | | | |
| Instruction | \$ 3,044,321 | \$ - | \$ 200,150 | \$ - | \$ (2,844,171) | \$ - |
| Student Support Services | 326,760 | - | - | - | (326,760) | - |
| Instruction & Curriculum Development | 1,290 | - | - | - | (1,290) | - |
| Instructional Staff Training | 5,068 | - | - | - | (5,068) | - |
| Instructional Related Technology | 45,570 | - | 30,520 | - | (15,050) | - |
| Board | 186,753 | - | - | - | (186,753) | - |
| General Administration | 48,520 | - | - | - | (48,520) | - |
| School Administration | 817,201 | - | 2,652 | - | (814,549) | - |
| Fiscal Services | 90,000 | - | - | - | (90,000) | - |
| Student Transportation | 3,646 | - | - | - | (3,646) | - |
| Operation of Plant | 217,216 | - | 58,948 | - | (158,268) | - |
| Maintenance of Plant | 12,498 | - | - | 12,498 | - | - |
| Debt Service - Interest | 44,784 | - | - | 168,000 | 123,216 | - |
| Unallocated Depreciation/Amortization | 131,264 | - | - | - | (131,264) | - |
| Total Governmental Activities | <u>\$ 4,974,891</u> | <u>\$ -</u> | <u>\$ 292,270</u> | <u>\$ 180,498</u> | <u>(4,502,123)</u> | <u>-</u> |
| Component Unit | | | | | | |
| The Seaside School Foundation, Inc. | <u>\$ 1,130,756</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>-</u> | <u>\$ (1,130,756)</u> |
| General Revenue | | | | | | |
| State Sources | | | | | 4,161,442 | - |
| Grants and Contributions not restricted to specific program | | | | | 50,672 | 1,179,020 |
| Rental Income | | | | | - | 168,000 |
| Investment Earnings | | | | | - | 82,287 |
| Local and Other | | | | | 239,866 | 716 |
| Transfers between primary government and component unit | | | | | 178,044 | (178,044) |
| Total General Revenues | | | | | <u>4,630,024</u> | <u>1,251,979</u> |
| Change in Net Position | | | | | 127,901 | 121,223 |
| Net Position - July 1, 2022 | | | | | (586,098) | 5,106,738 |
| Net Position - June 30, 2023 | | | | | <u>\$ (458,197)</u> | <u>\$ 5,227,961</u> |

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

THE SEASIDE SCHOOL, INC.**A CHARTER SCHOOL AND COMPONENT UNIT OF THE
DISTRICT SCHOOL BOARD OF WALTON COUNTY, FLORIDA****BALANCE SHEET - GOVERNMENTAL FUNDS***June 30, 2023*

| | <u>General Fund</u> | <u>Other Governmental Fund</u> | <u>Capital Projects Fund</u> | <u>Total Governmental Funds</u> |
|-------------------------------------|-------------------------|--|--------------------------------------|---|
| ASSETS | | | | |
| Cash & Cash Equivalents | \$ 437,265 | \$ - | \$ 131,352 | \$ 568,617 |
| Due From Other Agencies | 112,442 | 30,356 | - | 142,798 |
| Due From Component Unit | 196,839 | - | - | 196,839 |
| Prepaid Items & Deposits | 18,279 | - | - | 18,279 |
| Due from Governmental Funds | 30,356 | - | 51,842 | 82,198 |
| Due from Fiduciary Fund | 131,827 | - | - | 131,827 |
| Total Assets | <u>\$ 927,008</u> | <u>\$ 30,356</u> | <u>\$ 183,194</u> | <u>\$ 1,140,558</u> |
| LIABILITIES | | | | |
| Salaries and Benefits Payable | \$ 161,336 | \$ - | \$ - | \$ 161,336 |
| Accounts Payable | 91,648 | - | 126,366 | 218,014 |
| Due to Other Funds | 51,842 | 30,356 | - | 82,198 |
| Total Liabilities | <u>304,826</u> | <u>30,356</u> | <u>126,366</u> | <u>461,548</u> |
| FUND BALANCES | | | | |
| Nonspendable | 18,279 | - | - | 18,279 |
| Restricted | - | - | 56,828 | 56,828 |
| Unassigned | 603,903 | - | - | 603,903 |
| Total Fund Balances | <u>622,182</u> | <u>-</u> | <u>56,828</u> | <u>679,010</u> |
| Total Liabilities and Fund Balances | <u>\$ 927,008</u> | <u>\$ 30,356</u> | <u>\$ 183,194</u> | <u>\$ 1,140,558</u> |

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

THE SEASIDE SCHOOL, INC.
A CHARTER SCHOOL AND COMPONENT UNIT OF THE
DISTRICT SCHOOL BOARD OF WALTON COUNTY, FLORIDA

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2023

| | | | |
|--|--------------------|-----------|-------------------------|
| Total Fund Balances - Governmental Funds | | \$ | 679,010 |
| Amounts reported for governmental activities in the statement of net position are different because: | | | |
| Capital assets, net of accumulated depreciation/amortization, used in governmental activities are not financial resources and therefore, are not reported as assets in governmental funds. | | | 1,172,854 |
| Deferred Outflows and Inflows of resources are not available in the current period and not reported in the governmental funds. | | | |
| Deferred Outflows | 855,994 | | |
| Deferred Inflows | <u>(110,753)</u> | | 745,241 |
| Compensated Absences are not due and payable in the current period and therefore, are not reported as liabilities in the governmental funds. | | | (157,702) |
| Long-term liabilities are not due and payable in the current period and therefore, are not reported as liabilities in the governmental funds. | | | |
| Long-Term Lease Payable | (875,590) | | |
| Net Pension Liability | <u>(2,022,010)</u> | | <u>(2,897,600)</u> |
| Total Net Position - Governmental Activities | | \$ | <u>(458,197)</u> |

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

THE SEASIDE SCHOOL, INC.
A CHARTER SCHOOL AND COMPONENT UNIT OF THE
DISTRICT SCHOOL BOARD OF WALTON COUNTY, FLORIDA

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

For the Fiscal Year Ended June 30, 2023

| | General Fund | Other Governmental Fund | Capital Projects Fund | Total Governmental Funds |
|---------------------------------------|-------------------|-------------------------------|-----------------------------|--------------------------------|
| Revenues | | | | |
| Intergovernmental: | | | | |
| Federal Through State and Local | \$ - | \$ 296,721 | \$ - | \$ 296,721 |
| State | 4,161,442 | - | 226,719 | 4,388,161 |
| Local and Other | 239,864 | - | 2 | 239,866 |
| Total Revenues | <u>4,401,306</u> | <u>296,721</u> | <u>226,721</u> | <u>4,924,748</u> |
| Expenditures | | | | |
| Current - Education: | | | | |
| Instruction | 2,706,636 | 200,150 | - | 2,906,786 |
| Student Support Services | 326,760 | - | - | 326,760 |
| Instruction & Curriculum Development | 1,290 | - | - | 1,290 |
| Instructional Staff Training | 5,068 | - | - | 5,068 |
| Instructional Related Technology | 15,050 | 30,520 | - | 45,570 |
| Board | 186,753 | - | - | 186,753 |
| General Administration | 48,520 | - | - | 48,520 |
| School Administration | 814,549 | 2,652 | - | 817,201 |
| Fiscal Services | 90,000 | - | - | 90,000 |
| Student Transportation | 3,646 | - | - | 3,646 |
| Operation of Plant | 158,268 | 58,948 | - | 217,216 |
| Maintenance of Plant | - | - | 12,498 | 12,498 |
| Fixed Capital Outlay: | | | | |
| Facilities Acquisition & Construction | - | - | 223,766 | 223,766 |
| Other Capital Outlay | 4,919 | 4,451 | - | 9,370 |
| Debt Service: | | | | |
| Principal | - | - | 123,216 | 123,216 |
| Interest | - | - | 44,784 | 44,784 |
| Total Expenditures | <u>4,361,459</u> | <u>296,721</u> | <u>404,264</u> | <u>5,062,444</u> |
| Excess/(Deficiency) of Revenues | | | | |
| Over Expenditures | <u>39,847</u> | <u>-</u> | <u>(177,543)</u> | <u>(137,696)</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers From/(To) Component Unit | <u>178,044</u> | <u>-</u> | <u>-</u> | <u>178,044</u> |
| Total Other Financing Sources (Uses) | <u>178,044</u> | <u>-</u> | <u>-</u> | <u>178,044</u> |
| Net Change in Fund Balances | 217,891 | - | (177,543) | 40,348 |
| Fund Balances, July 1, 2022 | 404,291 | - | 234,371 | 638,662 |
| Fund Balances, June 30, 2023 | <u>\$ 622,182</u> | <u>\$ -</u> | <u>\$ 56,828</u> | <u>\$ 679,010</u> |

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

THE SEASIDE SCHOOL, INC.
A CHARTER SCHOOL AND COMPONENT UNIT OF THE
DISTRICT SCHOOL BOARD OF WALTON COUNTY, FLORIDA

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2023

| | | |
|---|-----------|-------------------|
| Net Change in Fund Balances - Governmental Funds | | \$ 40,348 |
| Amounts reported for governmental activities in the statement of activities are different because: | | |
| Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation/amortization expense. | | |
| Capital Outlays | 233,136 | |
| Depreciation/Amortization Expense | (131,264) | 101,872 |
| The repayment of principal of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term debt in the statement of net position. | | |
| | | 123,216 |
| Net effect of various transactions in the statement of activities that do not require the use of current financial resources are not reported in the governmental funds: | | |
| Pension Expense (calculated for net pension liability) | | (286,840) |
| Pension contributions made subsequent to the pension liability measurement date of 6/30/22 | | 201,143 |
| In the statement of activities, the cost of compensated absences is measured by the amounts earned during the fiscal year, while in the governmental funds, expenditures are recognized based on the amounts actually paid for compensated absences. This is the net amount of compensated absences earned in excess of the amount paid in the current fiscal year. | | |
| | | (51,838) |
| Change in Net Position - Governmental Activities | | \$ 127,901 |

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

THE SEASIDE SCHOOL, INC.
A CHARTER SCHOOL AND COMPONENT UNIT OF THE
DISTRICT SCHOOL BOARD OF WALTON COUNTY, FLORIDA

STATEMENT OF FIDUCIARY NET POSITION
June 30, 2023

| ASSETS | <u>Custodial Funds</u> |
|----------------------------------|----------------------------|
| Cash & Cash Equivalents | \$ 122,386 |
| TOTAL ASSETS | <u>\$ 122,386</u> |
| LIABILITIES | |
| Accounts Payable | \$ 15,503 |
| Due to Other Funds | 131,827 |
| TOTAL LIABILITIES | <u>147,330</u> |
| NET POSITION | |
| Restricted for Internal Accounts | \$ (24,944) |
| TOTAL NET POSITION | <u>\$ (24,944)</u> |

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

THE SEASIDE SCHOOL, INC.
A CHARTER SCHOOL AND COMPONENT UNIT OF THE
DISTRICT SCHOOL BOARD OF WALTON COUNTY, FLORIDA

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Fiscal Year Ended June 30, 2023

| | <u>Custodial Funds</u> |
|---------------------------------|------------------------|
| ADDITIONS | |
| Fieldtrips, Athletics and Clubs | \$ 169,691 |
| DEDUCTIONS | |
| Fieldtrips, Athletics and Clubs | 198,404 |
| Change in Net Position | (28,713) |
| Net Position, July 1, 2022 | 3,769 |
| Net Position, June 30, 2023 | \$ (24,944) |

Draft

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

THE SEASIDE SCHOOL, INC.

A Charter School and Component Unit of the District School Board of Walton County, Florida

NOTES TO FINANCIAL STATEMENTS**June 30, 2023****1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES****➤ Reporting Entity**

The Seaside School, Inc. (“School”), is a not-for-profit corporation organized pursuant to Chapter 617, Florida Statutes, the Florida Not-For-Profit Corporation Act. The governing body of the School is the not-for-profit corporation Board of Directors, which is comprised of not less than three members.

The general operating authority of the School is contained in Section 1002.33, Florida Statutes. The School operates under a charter of the sponsoring school district, the Walton County School Board, Florida, (“District”). The current charter is effective until June 30, 2032, and is subject to annual review and may be renewed by mutual agreement between the School and the District. At the end of the term of the charter, the District may choose not to renew the charter under grounds specified in the charter. In this case, the District is required to notify the school in writing at least 90 days prior to the charter’s expiration. During the term of the charter, the District may also terminate the charter if good cause is shown. In the event of termination of the charter, the District shall assume operation of the School. The School is considered a component unit of the District; therefore, for financial reporting purposes, the School is required to follow generally accepted accounting principles applicable to state and local governmental units.

Criteria for determining if other entities are potential component units which should be reported within the School's basic financial statements are identified and described in the Governmental Accounting Standards Board's (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, Sections 2100 and 2600. The application of these criteria provides for identification of any entities for which the School is financially accountable and other organizations for which the nature and significance of their relationship with the School are such that exclusion would cause the School's basic financial statements to be misleading or incomplete. Based on these criteria, the following component unit is within the School’s reporting entity:

The Seaside School Foundation, Inc., (“Foundation”) a not-for-profit corporation organized pursuant to Chapter 617, Florida Statutes, the Florida Not-For-Profit Corporation Act in January 2008. The Foundation was organized exclusively for the educational and charitable purposes to build, equip, support, maintain, staff, and operate a not-for-profit charter school facility at The Seaside School, Inc. Based on its purpose, the Foundation was determined to be a component unit of the School and is presented using a discrete presentation within the government-wide financial statements.

THE SEASIDE SCHOOL, INC.

A Charter School and Component Unit of the District School Board of Walton County, Florida

NOTES TO FINANCIAL STATEMENTS**June 30, 2023****Basis of Presentation**

Government-wide Financial Statements: Government-wide financial statements, including the statement of Net Position and the statement of activities, present information about the School as a whole. These statements include the non-fiduciary financial activity of the School.

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

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

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

The School's major governmental funds are as follows:

- General Fund: to account for all financial resources not required to be accounted for in another fund, and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.
- Capital Projects Fund: to account for all resources for the acquisition of capital assets and related items purchased by the School with capital outlay funds.
- Financial data from the remaining governmental fund is presented in the aggregate.

Additionally, the School reports the following Fiduciary Fund:

- Custodial Fund: to account for resources of the school internal funds, which are used to administer moneys collected in connection with school, class, and club activities.

THE SEASIDE SCHOOL, INC.

A Charter School and Component Unit of the District School Board of Walton County, Florida

NOTES TO FINANCIAL STATEMENTS**June 30, 2023****➤ Basis of Accounting**

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

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

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

The agency funds have no measurement focus, but utilize the accrual basis of accounting for reporting assets and liabilities.

➤ Cash and Cash Equivalents

Cash deposits consist of demand deposits at local financial institutions. Cash equivalents are highly liquid short-term investments with remaining maturities at the purchase date of three months or less. Deposits on hand at two of the Schools bank accounts are insured by the Federal Deposit Insurance Company up to \$250,000. One of the School's bank accounts are held by banks qualified as public depositories under Florida law, which complies with the provisions of Section 218.415(23), Florida Statutes. All deposits are insured by Federal depository insurance, up to specified limits, or collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes.

➤ Capital Assets

Expenditures for capital assets acquired or constructed for general School purposes are reported in the governmental fund that financed the acquisition or construction. The capital assets so acquired are reported at cost in the

THE SEASIDE SCHOOL, INC.

A Charter School and Component Unit of the District School Board of Walton County, Florida

NOTES TO FINANCIAL STATEMENTS**June 30, 2023**

government-wide statement of net position but are not reported in the governmental fund financial statements. Capital assets are defined by the School as those costing more than \$1,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at fair value at the date of donation.

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

| <u>Description</u> | <u>Estimated Lives</u> |
|-----------------------------------|------------------------|
| Buildings & Fixed Equipment | 20-50 years |
| Improvements Other Than Buildings | 20 years |
| Leasehold Improvements | 5-20 years |
| Furniture, Fixtures and Equipment | 5-10 years |
| Computer Software | 3-5 years |
| Leased Asset - Building | 8 years |

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

➤ **Pensions**

In the government-wide statement of net position, liabilities are recognized for the School's proportionate share of each pension plan's net pension liability. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Florida Retirement System (FRS) defined benefit plan and the Health Insurance Subsidy (HIS) defined benefit plan and additions to/deductions from the FRS and the HIS fiduciary net position have been determined on the same basis as they are reported by the FRS and the HIS plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

The School's retirement plans and related amounts are described in a subsequent note.

➤ **Long-Term Liabilities**

Long-term obligations that will be financed by resources to be received in the future by the general fund are reported in the government-wide financial statements, not in the general fund. Current-year information relative to changes in long-term debt is described in subsequent notes.

➤ **Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of

THE SEASIDE SCHOOL, INC.

A Charter School and Component Unit of the District School Board of Walton County, Florida

NOTES TO FINANCIAL STATEMENTS**June 30, 2023**

net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then.

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

➤ **Net Position and Fund Balance Classification**

Government-wide Financial Statements

Net Position are classified and reported in three components:

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

Fund Financial Statements

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

- Nonspendable – fund balance associated with inventories, prepaid expenses, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed or assigned). All nonspendable fund balances at year end relate to assets that are in nonspendable form.
- Restricted – fund balance that can be spent only for the specific purposes stipulated by the constitution, external resource providers, or through enabling legislation.
- Committed – fund balance that can be used only for the specific purposes determined by a formal action of the School’s Board of Governance.
- Assigned – fund balance that is intended to be used by the School’s management for specific purposes but does not meet the criteria to be classified as restricted or committed.
- Unassigned – fund balance that is the residual amount for the School’s general fund and includes all spendable amounts not contained in the other classifications.

THE SEASIDE SCHOOL, INC.

A Charter School and Component Unit of the District School Board of Walton County, Florida

NOTES TO FINANCIAL STATEMENTS**June 30, 2023**➤ **Order of Fund Balance Spending Policy**

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

➤ **Revenue Sources**

Revenues for current operations are received primarily from the District pursuant to the funding provisions included in the School's charter. In accordance with the funding provisions of the charter and Section 1002.33(17), Florida Statutes, the School reports the number of full-time equivalent students and related data to the District.

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

The basic amount of funding through the FEFP under Section 1011.62 is the product of the (1) unweighted FTE, multiplied by (2) the cost factor for each program, multiplies by (3) the base student allocation established by the legislature. Additional funds for exceptional students who do not have a matrix of services are provided through the guaranteed allocation designated in Section 1011.62(1)(e)2., Florida Statutes. For the fiscal year ended June 30, 2023, the School reported 399.36 unweighted FTE and 399.1526 weighted FTE.

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

- Attendance and membership documentation (Rule 6A-1.044, FAC).

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NOTES TO FINANCIAL STATEMENTS**June 30, 2023**

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

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

The School receives state funds through the District under charter school capital outlay funding pursuant to Section 1013.62, Florida Statutes. Funds are based upon a capital outlay plan submitted to the District and are to be used for lease, rent or construction of school facilities. The School also receives funding through donations and fundraising efforts, school lunch sales, and local property tax collections.

The School follows the policy of applying restricted resources prior to applying unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted assets are available.

A schedule of revenue sources for the current year is presented in a subsequent note.

➤ **In-Kind Donations**

The Foundation receives non-cash items or services in exchange for sponsorships of a fundraising event held each year. The amounts recorded are the fair market value of the sponsorships and total \$178,044 for the year ended June 30, 2023.

➤ **Income Taxes**

The School is exempt from Federal tax under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been included in the accompanying financial statements. Additionally, no uncertain tax positions have been made requiring disclosure in the related notes to financial statements. The School's income tax returns for the past three years are subject to examination by tax authorities and may change upon examination.

➤ **Use of Estimates**

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

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NOTES TO FINANCIAL STATEMENTS**June 30, 2023****➤ Subsequent Events**

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

2. CASH DEPOSITS

Custodial Credit Risk – Deposits. In the case of deposits, this is the risk that in the event of a bank failure, the School's deposits may not be returned to the School. The School does not have a custodial credit risk policy. Cash deposits of one of the three bank accounts is held at a bank that qualifies as a public depository under Florida law. All such deposits are insured by Federal depository insurance up to \$250,000 or collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes. The School's other two bank accounts are insured by Federal depository insurance up to \$250,000. As of June 30, 2023, none of the School's bank accounts exceeded the FDIC insurance limit.

At June 30, 2023, the bank balance of one of the Foundation's bank accounts amounted to \$794,673. Of this balance, \$250,000 was covered by FDIC insurance and \$544,673 was exposed to custodial credit risk.

3. INVESTMENTS

The Foundation categorizes its fair value measurements within the hierarchy established by generally accepted accounting principles. The hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three broad levels: Level 1 – inputs are quoted prices in active markets for identical assets; Level 2 – inputs other than quoted prices in active markets that are either directly or indirectly observable; and Level 3 - unobservable inputs in which little or no market data exists, therefore, requiring an entity to develop its own assumptions.

As of June 30, 2023, the Foundation has \$825,753 in mutual funds valued using quoted market prices (Level 1 inputs).

4. DUE FROM OTHER AGENCIES

The amounts Due from Other Agencies included in the accompanying statement of net position and balance sheet – governmental funds consists of amounts due from the Walton County School Board for FEFP and state grant funds recorded in the General Fund and for Federal grant expenditures already paid and awaiting reimbursement in the Special Revenue Fund. It also includes amounts due from the Florida Department of Education funds for Charter School Capital Outlay recorded in the Capital Projects Fund. These receivables are considered to be fully collectible and as such, no allowance for uncollectibles is accrued.

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NOTES TO FINANCIAL STATEMENTS**June 30, 2023****5. CHANGES IN CAPITAL ASSETS**

Changes in capital assets are presented in the table below:

| | Beginning Balance | Additions | Deletions | Ending Balance |
|--|----------------------|--------------------|-------------|---------------------|
| Capital Assets Being Depreciated/Amortized: | | | | |
| Buildings & Fixed Equipment | \$ 53,118 | \$ - | \$ - | \$ 53,118 |
| Improvements Other Than Buildings | 21,053 | 95,400 | - | 116,453 |
| Leasehold Improvements | 108,202 | 128,366 | - | 236,568 |
| Furniture, Fixtures and Equipment | 335,783 | 9,370 | - | 345,153 |
| Computer Software | 44,312 | - | - | 44,312 |
| Leased Asset - Building | 1,120,736 | - | - | 1,120,736 |
| Total Capital Assets | 1,683,204 | 233,136 | - | 1,916,340 |
| Less Accumulated Depreciation/Amortization for: | | | | |
| Buildings & Fixed Equipment | (39,063) | - | - | (39,063) |
| Improvements Other Than Buildings | (21,053) | (5,149) | - | (26,202) |
| Leasehold Improvements | (61,113) | (8,075) | - | (69,188) |
| Furniture, Fixtures and Equipment | (306,589) | (12,986) | - | (319,575) |
| Computer Software | (44,312) | - | - | (44,312) |
| Leased Asset - Building | (140,092) | (105,054) | - | (245,146) |
| Total Accumulated Depreciation/Amortization | (612,222) | (131,264) | - | (743,486) |
| Total Capital Assets being Depreciated/Amortized, Net | \$ 1,070,982 | \$ 101,872 | \$ - | \$ 1,172,854 |
| Component Unit: | | | | |
| Capital Assets Not Being Depreciated: | | | | |
| Land | \$ 816,000 | \$ - | \$ - | \$ 816,000 |
| Construction in Progress | 88,887 | 107,553 | - | 196,440 |
| Capital Assets Being Depreciated/Amortized: | | | | |
| Buildings & Fixed Equipment | 2,979,196 | - | - | 2,979,196 |
| Furniture, Fixtures and Equipment | 238,509 | 2,198 | - | 240,707 |
| Leased Asset - Buildings | 114,286 | - | - | 114,286 |
| Total Capital Assets | 4,236,878 | 109,751 | - | 4,346,629 |
| Less Accumulated Depreciation/Amortization for: | | | | |
| Buildings & Fixed Equipment | (642,915) | (76,389) | - | (719,304) |
| Furniture, Fixtures and Equipment | (195,264) | (20,049) | - | (215,313) |
| Leased Asset - Buildings | (28,571) | (26,242) | - | (54,813) |
| Total Accumulated Depreciation/Amortization | (866,750) | (122,680) | - | (989,430) |
| Capital Assets, Net | \$ 3,370,128 | \$ (12,929) | \$ - | \$ 3,357,199 |

All depreciation/amortization expense was shown as unallocated on the Statement of Activities.

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NOTES TO FINANCIAL STATEMENTS**June 30, 2023****6. INTERFUND RECEIVABLES AND PAYABLES**

At June 30, 2023, the General Fund was due \$30,356 from the Special Revenue Fund for expenditures awaiting reimbursement from the District and \$131,827 from the Internal Accounts recorded in the Fiduciary Fund. The Capital Projects Fund is owed \$51,842 from the General Fund for money held by that fund. The amounts of interfund receivables and payables applicable to governmental funds are netted together and not reported in the statement of net position.

7. LONG-TERM LEASES PAYABLE

The School and Foundation have leases in effect for buildings and office space. The School entered into a noncancelable operating lease for its educational facility with the Foundation which was renewed for a term through June 30, 2029. The fair value of the leased asset at June 30, 2021, was determined to be \$1,120,736 at a discounted interest rate of 6%. Amortization of the leased asset recorded under this lease is included with depreciation/amortization expense in the accompanying financial statements.

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

| Fiscal Year Ending June 30: | Total | Principal | Interest |
|--------------------------------|---------------------|-------------------|-------------------|
| 2024 | \$ 168,000 | \$ 129,198 | \$ 38,802 |
| 2025 | 168,000 | 135,470 | 32,530 |
| 2026 | 168,000 | 142,047 | 25,953 |
| 2027 | 168,000 | 148,943 | 19,057 |
| 2028 | 168,000 | 156,258 | 11,742 |
| 2029 | 168,000 | 163,674 | 4,326 |
| Total | <u>\$ 1,008,000</u> | <u>\$ 875,590</u> | <u>\$ 132,410</u> |

The Foundation leases office space from a local University through June 30, 2025. The fair value of the leased asset at June 30, 2021, was determined to be \$114,286. Amortization of the leased asset recorded under this lease is included with depreciation/amortization expense in the accompanying financial statements.

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

| Fiscal Year Ending June 30: | Total | Principal | Interest |
|--------------------------------|------------------|------------------|-----------------|
| 2024 | \$ 31,304 | \$ 29,190 | \$ 2,114 |
| 2025 | 31,304 | 30,283 | 1,021 |
| Total | <u>\$ 62,608</u> | <u>\$ 59,473</u> | <u>\$ 3,135</u> |

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NOTES TO FINANCIAL STATEMENTS**June 30, 2023****8. CHANGES IN LONG-TERM LIABILITIES**

The following is a summary of changes in the School's long-term liabilities:

| | Beginning Balance | Additions | Deductions | Ending Balance | Due in One Year |
|---------------------------------|----------------------|---------------------|---------------------|---------------------|--------------------|
| GOVERNMENTAL ACTIVITIES: | | | | | |
| Compensated Absences Payable | \$ 105,864 | \$ 51,838 | \$ - | \$ 157,702 | \$ - |
| Long-Term Lease Payable | 998,806 | - | (123,216) | 875,590 | 129,198 |
| Net Pension Liability | 942,089 | 1,079,921 | - | 2,022,010 | - |
| Total Governmental Activities | <u>\$ 2,046,759</u> | <u>\$ 1,131,759</u> | <u>\$ (123,216)</u> | <u>\$ 3,055,302</u> | <u>\$ 129,198</u> |

The following is a summary of changes in the Foundation's long-term liabilities:

| | Beginning Balance | Additions | Deductions | Ending Balance | Due in One Year |
|---------------------------------|----------------------|-------------|--------------------|-------------------|--------------------|
| GOVERNMENTAL ACTIVITIES: | | | | | |
| Lease Payable | \$ 87,367 | \$ - | \$ (27,894) | \$ 59,473 | \$ 29,190 |
| Total Governmental Activities | <u>\$ 87,367</u> | <u>\$ -</u> | <u>\$ (27,894)</u> | <u>\$ 59,473</u> | <u>\$ 29,190</u> |

9. FLORIDA RETIREMENT SYSTEM (FRS) – Defined Benefit Pension Plans**General Information about the Florida Retirement System (FRS)**

The FRS was created in Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program (DROP) under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan. Chapter 112, Florida Statutes, established the HIS Program, a cost-sharing multiple-employer defined benefit pension plan to assist retired members of any State-administered retirement system in paying the costs of health insurance.

Essentially all regular employees of the School are eligible to enroll as members of the State-administered FRS. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. Such provisions may be amended at any time by further action from the Florida Legislature. The FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of two cost-sharing multiple-employer defined benefit plans and other nonintegrated programs. A comprehensive annual financial report of the FRS, which includes its financial statements, required supplementary information,

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actuarial report, and other relevant information, is available from the Florida Department of Management Services' Web site (www.dms.myflorida.com).

The School's FRS and HIS pension expense totaled \$286,840 for the fiscal year ended June 30, 2023.

FRS Pension Plan

Plan Description. The FRS Pension Plan (Plan) is a cost-sharing multiple-employer defined benefit pension plan, with a DROP for eligible employees. The general classes of membership are as follows:

- *Regular Class* – Members of the FRS who do not qualify for membership in the other classes.

Employees enrolled in the Plan prior to July 1, 2011, vest at 6 years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at 8 years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service. Employees enrolled in the Plan may include up to 4 years of credit for military service toward creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments to eligible participants.

DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS-participating employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

Benefits Provided. Benefits under the Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the 5 highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the 8 highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on retirement plan and/or the class to which the member belonged when the service credit was earned. Members are eligible for in-line-of-duty or regular disability and survivors' benefits. The following chart shows the percentage value for each year of service credit earned:

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| <u>Class, Initial Enrollment, and Retirement Age/Years of Service</u> | <u>% Value</u> |
|--|----------------|
| Regular Class members initially enrolled before July 1, 2011 | |
| Retirement up to age 62 or up to 30 years of service | 1.60 |
| Retirement at age 63 or with 31 years of service | 1.63 |
| Retirement at age 64 or with 32 years of service | 1.65 |
| Retirement at age 65 or with 33 or more years of service | 1.68 |
| Regular Class members initially enrolled on or after July 1, 2011 | |
| Retirement up to age 65 or up to 33 years of service | 1.60 |
| Retirement at age 66 or with 34 years of service | 1.63 |
| Retirement at age 67 or with 35 years of service | 1.65 |
| Retirement at age 68 or with 36 or more years of service | 1.68 |

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the FRS before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3 percent per year. If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of 3 percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3 percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

Contributions. The Florida Legislature establishes contribution rates for participating employers and employees. Contribution rates during the 2022-23 fiscal year were as follows:

| <u>Class</u> | <u>Percent of Gross Salary</u> | |
|-------------------------|--------------------------------|---------------------|
| | <u>Employee</u> | <u>Employer (1)</u> |
| FRS, Regular | 3.00 | 11.91 |
| FRS, Reemployed Retiree | (2) | (2) |

Notes: (1) Employer rates do not include 1.66 percent for the postemployment health insurance subsidy and the assessment of 0.06 percent for administrative costs of the Investment Plan.

(2) Contribution rates are dependent upon retirement class in which reemployed.

The School's contributions to the Plan totaled \$162,990 for the fiscal year ended June 30, 2023.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2023, the School reported a liability of \$1,392,742 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2022. The School's proportionate share of the net pension liability was based on the

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School's 2021-22 fiscal year contributions relative to the total 2021-22 fiscal year contributions of all participating members. At June 30, 2022, the School's proportionate share was .003743125 percent, which was an increase of .000176603 percent from its proportionate share measured as of June 30, 2021.

For the fiscal year ended June 30, 2023, the School recognized pension expense of \$232,510. In addition, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| <u>Description</u> | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> |
|---|---|--|
| Differences between expected and actual experience | \$ 66,147 | \$ - |
| Change of assumptions | 171,522 | - |
| Net difference between projected and actual earnings on FRS Plan investments | 91,963 | - |
| Changes in proportion and differences between School FRS contributions and proportionate share of contributions | 190,452 | 10,385 |
| School FRS contributions subsequent to the measurement date | 162,990 | - |
| Total | <u>\$ 683,074</u> | <u>\$ 10,385</u> |

The deferred outflows of resources related to pensions totaling \$162,990, resulting from School contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Fiscal Year | |
|-----------------------|---------------|
| <u>Ending June 30</u> | <u>Amount</u> |
| 2023 | \$ 79,716 |
| 2024 | 30,081 |
| 2025 | (26,921) |
| 2026 | 234,230 |
| 2027 | 12,525 |
| Thereafter | - |

Actuarial Assumptions. The total pension liability in the July 1, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---------------------------|---|
| Inflation | 2.40 percent |
| Salary increases | 3.25 percent, average, including inflation |
| Investment rate of return | 6.70 percent, net of pension plan investment expense, including inflation |

Mortality rates were based on the PUB-2010 base table, projected generationally with Scale MP-2018.

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The actuarial assumptions used in the July 1, 2022, valuation were based on the results of an actuarial experience study for the period July 1, 2013, through June 30, 2018.

The long-term expected rate of return on pension plan investments was not based on historical returns, but instead is based on a forward-looking capital market economic model. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

| <u>Asset Class</u> | <u>Target Allocation (1)</u> | <u>Annual Arithmetic Return</u> | <u>Compound Annual (Geometric) Return</u> | <u>Standard Deviation</u> |
|--------------------------|------------------------------|---------------------------------|---|---------------------------|
| Cash | 1.0% | 2.6% | 2.6% | 1.1% |
| Fixed Income | 19.8% | 4.4% | 4.4% | 3.2% |
| Global Equity | 54.0% | 8.8% | 7.3% | 17.8% |
| Real Estate (Property) | 10.3% | 7.4% | 6.3% | 15.7% |
| Private Equity | 11.1% | 12.0% | 8.9% | 26.3% |
| Strategic Investments | 3.8% | 6.2% | 5.9% | 7.8% |
| Total | 100% | | | |
| Assumed inflation - Mean | | | 2.4% | 1.3% |

Note: (1) As outlined in the Plan's investment policy.

Discount Rate. The discount rate used to measure the total pension liability was 6.7 percent. The Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return. The discount rate used in the 2022 valuation was remained 6.7 percent.

Sensitivity of the School's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the School's proportionate share of the net pension liability calculated using the discount rate of 6.7 percent, as well as what the School's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.7 percent) or 1 percentage point higher (7.7 percent) than the current rate:

| | <u>1% Decrease (5.7%)</u> | <u>Current Discount Rate (6.7%)</u> | <u>1% Increase (7.7%)</u> |
|---|---------------------------|-------------------------------------|---------------------------|
| School's proportionate share of the net pension liability | \$ 2,408,654 | \$1,392,742 | \$ 543,321 |

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Pension Plan Fiduciary Net Position. Detailed information about the Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State Administered Systems Comprehensive Annual Financial Report.

HIS Pension Plan

Plan Description. The HIS Pension Plan (HIS Plan) is a cost-sharing multiple-employer defined benefit pension plan established under Section 112.363, Florida Statutes, and may be amended by the Florida Legislature at any time. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs and is administered by the Florida Department of Management Services, Division of Retirement.

Benefits Provided. For the fiscal year ended June 30, 2023, eligible retirees and beneficiaries received a monthly HIS payment of \$7.50 for each year of creditable service completed at the time of retirement with a minimum HIS payment of \$45 and a maximum HIS payment of \$225 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which can include Medicare.

Contributions. The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended June 30, 2023, the contribution rate was 1.66 percent of payroll pursuant to Section 112.363, Florida Statutes. The School contributed 100 percent of its statutorily required contributions for the current and preceding 3 years. HIS Plan contributions are deposited in a separate trust fund from which HIS payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event the legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or canceled.

The School's contributions to the HIS Plan totaled \$38,153 for the fiscal year ended June 30, 2023.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2023, the School reported a net pension liability of \$629,268 for its proportionate share of the net pension liability. The current portion of the net pension liability is the School's proportionate share of benefit payments expected to be paid within one year, net of the School's proportionate share of the HIS Plan's fiduciary net position available to pay that amount. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2022. The School's proportionate share of the net pension liability was based on the School's 2021-22 fiscal year contributions relative to the total 2021-22 fiscal year contributions of all participating members. At June 30, 2022, the School's proportionate share was .005941200 percent, which was an increase of .000457331 percent from its proportionate share measured as of June 30, 2021.

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For the fiscal year ended June 30, 2023, the School recognized pension expense of \$54,330. In addition, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| <u>Description</u> | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> |
|---|---|--|
| Differences between expected and actual experience | \$ 19,100 | \$ 2,769 |
| Change of assumptions | 36,070 | 97,347 |
| Net difference between projected and actual earnings on FRS Plan investments | 911 | - |
| Changes in proportion and differences between School FRS contributions and proportionate share of contributions | 78,686 | 252 |
| School FRS contributions subsequent to the measurement date | 38,153 | - |
| Total | <u>\$ 172,920</u> | <u>\$ 100,368</u> |

The deferred outflows of resources totaling \$38,153, resulting from School contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Fiscal Year | Amount |
|-----------------------|---------------|
| <u>Ending June 30</u> | |
| 2023 | \$ (10,546) |
| 2024 | (5,687) |
| 2025 | (2,600) |
| 2026 | (5,755) |
| 2027 | (13,359) |
| Thereafter | (6,088) |

Actuarial Assumptions. The total pension liability in the July 1, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---------------------|--|
| Inflation | 2.40 percent |
| Salary increases | 3.25 percent, average, including inflation |
| Municipal bond rate | 3.54 percent |

Mortality rates were based on the PUB-2010 base table, projected generationally with Scale MP-2018.

While an experience study had not been completed for the HIS Plan, the actuarial assumptions that determined the total pension liability for the HIS Plan were based on certain results of the most recent experience study for the FRS Plan.

THE SEASIDE SCHOOL, INC.

A Charter School and Component Unit of the District School Board of Walton County, Florida

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

Discount Rate. The discount rate used to measure the total pension liability was 3.54 percent. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index. The discount rate changed from 2.16 percent to 3.54 percent.

Sensitivity of the School's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the School's proportionate share of the net pension liability calculated using the discount rate of 3.54 percent, as well as what the School's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.54 percent) or 1 percentage point higher (4.54 percent) than the current rate:

| | 1% Decrease (2.54%) | Current Discount Rate (3.54%) | 1% Increase (4.54%) |
|---|------------------------------------|--|------------------------------------|
| School's proportionate share of the net pension liability | \$ 719,934 | \$ 629,268 | \$ 554,243 |

Pension Plan Fiduciary Net Position. Detailed information about the HIS Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State Administered Systems Comprehensive Annual Financial Report.

10. FLORIDA RETIREMENT SYSTEM (FRS) – Defined Contribution Pension Plans

The SBA administers the defined contribution plan officially titled the FRS Investment Plan (Investment Plan). The Investment Plan is reported in the SBA's annual financial statements and in the State of Florida Comprehensive Annual Financial Report.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. School employees already participating in the State School System Optional Retirement Program or DROP are not eligible to participate in the Investment Plan. Employer and employee contributions are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Service retirement benefits are based upon the value of the member's account upon retirement. Benefit terms, including contribution requirements, are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contributions rates, that are based on salary and membership class (Regular Class, Senior Management Service Class, etc.), as the FRS defined benefit plan. Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.06 percent of payroll and by forfeited benefits of Investment

THE SEASIDE SCHOOL, INC.

A Charter School and Component Unit of the District School Board of Walton County, Florida

NOTES TO FINANCIAL STATEMENTS**June 30, 2023**

Plan members. Allocations to the Investment Plan member accounts during the 2022-23 fiscal year were as follows:

| <u>Class</u> | <u>Percent of Gross Compensation</u> |
|--------------|--|
| FRS, Regular | 6.30 |

For all membership classes, employees are immediately vested in their own contributions and are vested after 1 year of service for employer contributions and investment earnings regardless of membership class. If an accumulated benefit obligation for service credit originally earned under the FRS Pension Plan is transferred to the Investment Plan, the member must have the years of service required for FRS Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to 5 years. If the employee returns to FRS-covered employment within the 5 year period, the employee will regain control over their account. If the employee does not return within the 5 year period, the employee will forfeit the accumulated account balance. For the fiscal year ended June 30, 2023, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the School.

After termination and applying to receive benefits, the member may rollover vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump-sum distribution, leave the funds invested for future distribution, or any combination of these options. Disability coverage is provided in which the member may either transfer the account balance to the FRS Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the FRS Pension Plan, or remain in the Investment Plan and rely upon that account balance for retirement income.

The School's Investment Plan pension expense totaled \$134,577 for the fiscal year ended June 30, 2023.

11. RISK MANAGEMENT PROGRAMS

The School is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the School carries commercial insurance. There have been no significant reductions in insurance coverage and settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

THE SEASIDE SCHOOL, INC.

A Charter School and Component Unit of the District School Board of Walton County, Florida

NOTES TO FINANCIAL STATEMENTS**June 30, 2023****12. SCHEDULE OF STATE REVENUE SOURCES**

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

| <u>Source</u> | <u>Amount</u> |
|-----------------------------------|---------------------|
| Florida Education Finance Program | \$ 3,668,001 |
| Categorical Programs: | |
| Class Size Reduction | 359,832 |
| School Recognition | 70,348 |
| Charter School Capital Outlay | 215,905 |
| Miscellaneous | 74,075 |
| Total State Revenue | <u>\$ 4,388,161</u> |

As provided in the charter school contract, the District has charged the School an administrative fee totaling \$48,520.

13. LEASE REVENUE

The Foundation owns buildings that are leased to the School through a lease agreement through June 30, 2029. The Foundation considers the lease of buildings as a deferred inflow, and will collect rental and interest income over the term of the lease. As of June 30, 2023, the future minimum rental payments to be received by the Foundation are as follows:

| Fiscal YearEnding | Total | Principal | Interest |
|-------------------|---------------------|-------------------|-------------------|
| June 30: | | | |
| 2024 | \$ 168,000 | \$ 129,198 | \$ 38,802 |
| 2025 | 168,000 | 135,470 | 32,530 |
| 2026 | 168,000 | 142,047 | 25,953 |
| 2027 | 168,000 | 148,943 | 19,057 |
| 2028 | 168,000 | 156,258 | 11,742 |
| 2029 | 168,000 | 163,674 | 4,326 |
| Total | <u>\$ 1,008,000</u> | <u>\$ 875,590</u> | <u>\$ 132,410</u> |

Rental income for the year ended June 30, 2023, was \$123,216 and interest income was \$44,784, for this lease.

14. FUNDING AND CREDIT CONCENTRATIONS

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

THE SEASIDE SCHOOL, INC.

A Charter School and Component Unit of the District School Board of Walton County, Florida

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

COMMITMENTS AND CONTINGENT LIABILITIES

The School participates in state grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies, therefore, to the extent that the School has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectibility of any related receivables at June 30, 2023, may be impaired.

In the opinion of the School, there are no significant liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

15. LEGAL MATTERS

In the normal course of conducting its operations, the School occasionally becomes party to various legal actions and proceedings. The School has no legal actions or pending proceedings in progress.

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THE SEASIDE SCHOOL, INC.
A CHARTER SCHOOL AND COMPONENT UNIT OF THE
DISTRICT SCHOOL BOARD OF WALTON COUNTY, FLORIDA

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND (UNAUDITED)
For the Fiscal Year Ended June 30, 2023

| | General Fund | | | Variance with Final Budget - Positive (Negative) |
|--------------------------------------|--------------------|-------------------|-------------------|---|
| | Original Budget | Final Budget | Actual | |
| Revenues: | | | | |
| Intergovernmental: | | | | |
| State | \$ 3,540,822 | \$ 4,161,442 | \$ 4,161,442 | \$ - |
| Local and Other | 189,500 | 239,864 | 239,864 | - |
| Total Revenues | <u>3,730,322</u> | <u>4,401,306</u> | <u>4,401,306</u> | <u>-</u> |
| Expenditures: | | | | |
| Current - Education: | | | | |
| Instruction | 2,572,615 | 2,706,636 | 2,706,636 | - |
| Student Support Services | 277,976 | 326,760 | 326,760 | - |
| Instruction & Curriculum Development | 14,880 | 1,290 | 1,290 | - |
| Instructional Staff Training | 7,000 | 5,068 | 5,068 | - |
| Instructional Related Technology | 70,920 | 15,050 | 15,050 | - |
| Board | 35,700 | 186,753 | 186,753 | - |
| General Administration | 43,768 | 48,520 | 48,520 | - |
| School Administration | 729,920 | 814,549 | 814,549 | - |
| Fiscal Services | 90,000 | 90,000 | 90,000 | - |
| Student Transportation | 12,074 | 3,646 | 3,646 | - |
| Operation of Plant | 165,822 | 158,268 | 158,268 | - |
| Fixed Capital Outlay: | | | | |
| Other Capital Outlay | - | 4,919 | 4,919 | - |
| Total Expenditures | <u>4,020,675</u> | <u>4,361,459</u> | <u>4,361,459</u> | <u>-</u> |
| Excess (Deficiency) of Revenues | | | | |
| Over Expenditures | <u>(290,353)</u> | <u>39,847</u> | <u>39,847</u> | <u>-</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers From(To) Component Unit | 361,253 | 178,044 | 178,044 | - |
| Total Other Financing Sources (Uses) | <u>361,253</u> | <u>178,044</u> | <u>178,044</u> | <u>-</u> |
| Net Change in Fund Balance | 70,900 | 217,891 | 217,891 | - |
| Fund Balance, July 1, 2022 | 404,291 | 404,291 | 404,291 | - |
| Fund Balance, June 30, 2023 | <u>\$ 475,191</u> | <u>\$ 622,182</u> | <u>\$ 622,182</u> | <u>\$ -</u> |

See Independent Auditor's Report

**THE SEASIDE SCHOOL, INC.
A CHARTER SCHOOL AND COMPONENT UNIT OF THE
DISTRICT SCHOOL BOARD OF WALTON COUNTY, FLORIDA**

*Schedule of Proportionate Share of Net Pension Liability
Florida Retirement System*

| | <u>as of 6/30/22</u> | <u>as of 6/30/21</u> | <u>as of 6/30/20</u> | <u>as of 6/30/19</u> | <u>as of 6/30/18</u> | <u>as of 6/30/17</u> | <u>as of 6/30/16</u> | <u>as of 6/30/15</u> |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Proportion of the net pension liability/(asset) | 0.003743125% | 0.003566522% | 0.002871864% | 0.002798249% | 0.002862688% | 0.003004121% | 0.002938008% | 0.003115001% |
| Proportionate share of the net pension liability/(asset) | \$ 1,392,742 | \$ 269,410 | \$ 1,244,708 | \$ 963,678 | \$ 862,257 | \$ 888,599 | \$ 741,849 | \$ 402,347 |
| Covered-employee payroll | \$ 1,941,821 | \$ 1,795,567 | \$ 1,717,534 | \$ 1,651,677 | \$ 1,651,325 | \$ 1,566,566 | \$ 1,521,951 | \$ 1,426,543 |
| Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll | 72% | 15% | 72% | 58% | 52% | 57% | 49% | 28% |
| Plan fiduciary net position as a percentage of the total pension liability | 82.89% | 96.40% | 78.85% | 82.61% | 84.26% | 83.89% | 84.88% | 92.00% |

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See Independent Auditor's Report.

**THE SEASIDE SCHOOL, INC.
A CHARTER SCHOOL AND COMPONENT UNIT OF THE
DISTRICT SCHOOL BOARD OF WALTON COUNTY, FLORIDA**

*Schedule of Contributions
Florida Retirement System*

| | <u>as of 6/30/23</u> | <u>as of 6/30/22</u> | <u>as of 6/30/21</u> | <u>as of 6/30/20</u> | <u>as of 6/30/19</u> | <u>as of 6/30/18</u> | <u>as of 6/30/17</u> | <u>as of 6/30/16</u> | <u>as of 6/30/15</u> |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Contractually required contribution | \$ 162,990 | \$ 135,869 | \$ 95,419 | \$ 86,766 | \$ 81,584 | \$ 103,373 | \$ 91,800 | \$ 85,665 | \$ 87,211 |
| Contributions in relation to the contractually required contribution | \$ (162,990) | \$ (135,869) | \$ (95,419) | \$ (86,766) | \$ (81,584) | \$ (103,373) | \$ (91,800) | \$ (85,665) | \$ (87,211) |
| Contribution deficiency/(excess) | - | - | - | - | - | - | - | - | - |
| Covered-employee payroll | \$ 2,297,792 | \$ 1,941,821 | \$ 1,795,567 | \$ 1,717,534 | \$ 1,651,677 | \$ 1,651,325 | \$ 1,566,566 | \$ 1,521,951 | \$ 1,426,543 |
| Contributions as a percentage of covered-employee payroll | 7.09% | 7.00% | 5.31% | 5.05% | 4.94% | 6.26% | 5.86% | 5.63% | 6.11% |

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See Independent Auditor's Report.

**THE SEASIDE SCHOOL, INC.
A CHARTER SCHOOL AND COMPONENT UNIT OF THE
DISTRICT SCHOOL BOARD OF WALTON COUNTY, FLORIDA**

*Schedule of Proportionate Share of Net Pension Liability
Health Insurance Subsidy Program*

| | <u>as of 6/30/22</u> | <u>as of 6/30/21</u> | <u>as of 6/30/20</u> | <u>as of 6/30/19</u> | <u>as of 6/30/18</u> | <u>as of 6/30/17</u> | <u>as of 6/30/16</u> | <u>as of 6/30/15</u> |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Proportion of the net pension liability/(asset) | 0.005941200% | 0.005483869% | 0.005172451% | 0.005134442% | 0.005055819% | 0.004914738% | 0.004930079% | 0.004702094% |
| Proportionate share of the net pension liability/(asset) | \$ 629,268 | \$ 672,679 | \$ 631,548 | \$ 574,493 | \$ 535,114 | \$ 525,506 | \$ 574,580 | \$ 479,539 |
| Covered-employee payroll | \$ 1,941,821 | \$ 1,795,567 | \$ 1,717,534 | \$ 1,651,677 | \$ 1,651,325 | \$ 1,566,566 | \$ 1,521,951 | \$ 1,426,543 |
| Proportionate share of the net pension liability/(asset) as a percentage of its covered-employee payroll | 32% | 37% | 37% | 35% | 32% | 34% | 38% | 34% |
| Plan fiduciary net position as a percentage of the total pension liability | 4.81% | 3.56% | 3.00% | 2.63% | 2.15% | 1.64% | 0.97% | 0.50% |

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See Independent Auditor's Report.

**THE SEASIDE SCHOOL, INC.
A CHARTER SCHOOL AND COMPONENT UNIT OF THE
DISTRICT SCHOOL BOARD OF WALTON COUNTY, FLORIDA**

*Schedule of Contributions
Health Insurance Subsidy Program*

| | <u>as of 6/30/23</u> | <u>as of 6/30/22</u> | <u>as of 6/30/21</u> | <u>as of 6/30/20</u> | <u>as of 6/30/19</u> | <u>as of 6/30/18</u> | <u>as of 6/30/17</u> | <u>as of 6/30/16</u> | <u>as of 6/30/15</u> |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Contractually required contribution | \$ 38,153 | \$ 32,234 | \$ 29,806 | \$ 28,511 | \$ 27,418 | \$ 27,412 | \$ 26,005 | \$ 25,394 | \$ 17,985 |
| Contributions in relation to the contractually required contribution | \$ (38,153) | \$ (32,234) | \$ (29,806) | \$ (28,511) | \$ (27,418) | \$ (27,412) | \$ (26,005) | \$ (25,394) | \$ (17,985) |
| Contribution deficiency/(excess) | - | - | - | - | - | - | - | - | - |
| Covered-employee payroll | \$ 2,297,792 | \$ 1,941,821 | \$ 1,795,567 | \$ 1,717,534 | \$ 1,651,677 | \$ 1,651,325 | \$ 1,566,566 | \$ 1,521,951 | \$ 1,426,543 |
| Contributions as a percentage of covered-employee payroll | 1.66% | 1.66% | 1.66% | 1.66% | 1.66% | 1.66% | 1.66% | 1.67% | 1.26% |

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See Independent Auditor's Report.

THE SEASIDE SCHOOL, INC.

A Charter School and Component Unit of the District School Board of Walton County, Florida

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2023

1. BUDGETARY BASIS OF ACCOUNTING

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

2. SCHEDULE OF NET PENSION LIABILITY AND SCHEDULE OF CONTRIBUTIONS –FLORIDA RETIREMENT SYSTEM PENSION PLAN

Changes of Assumptions. The long-term expected rate of return was decreased from 6.8 percent to 6.7 percent.

3. SCHEDULE OF NET PENSION LIABILITY AND SCHEDULE OF CONTRIBUTIONS –HEALTH INSURANCE SUBSIDY PENSION PLAN

Changes of Assumptions. The municipal bond rate used to determine total pension liability was increased from 2.21 percent to 3.54 percent.

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Government Audit Quality Center

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

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

Independent Auditor's Report

To the Board of Directors of The Seaside School, Inc.,
a Charter School and Component Unit of the
District School Board of Walton County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of The Seaside School, Inc. ("School"), and component unit of the District School Board of Walton County, Florida, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated September 6, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

King & Walker, CPAs

September 6, 2023
Tampa, Florida

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Florida Institute of CPAs
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Government Audit Quality Center

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

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

To the Board of Directors of The Seaside School, Inc.,
a Charter School and Component Unit of the
District School Board of Walton County, Florida

Report on the Financial Statements

We have audited the financial statements of the The Seaside School, Inc., (“School”), and a component unit of the District School Board of Walton County, Florida, as of and for the fiscal year ended June 30, 2023, and have issued our report thereon dated September 6, 2023.

Auditor’s Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*. Disclosures in those reports and schedule, which are dated September 6, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.854(1)(e)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no prior audit findings or recommendations.

Official Title

Section 10.854(1)(e)5., Rules of the Auditor General, requires that the name or official title of the entity and the school code assigned by the Florida Department of Education be disclosed in this management letter. The official title and the school code assigned by the Florida Department of Education of the entity are The Seaside School, Inc., 161201.

Financial Condition and Management

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

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

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

Transparency

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

Additional Matters

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

Purpose of this Letter

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

Respectfully submitted,



September 6, 2023
Tampa, Florida

[Letterhead of Charter School]

September 7, 2023

[Lawyer's Name and Address]

Our auditors, King & Walker, CPAs, are conducting an audit of our financial statements as of June 30, 2023 and for the period then ended. Please furnish to them the information requested below involving matters with respect to which you have been engaged and to which you have devoted substantive attention on behalf of the following charter school under The Seaside School, Inc. in the form of legal consultation or representation.

Pending or Threatened Litigation, Claims, and Assessments (excluding unasserted claims and assessments)

Please prepare a description of all material litigation, claims, and assessments (excluding unasserted claims and assessments). Materiality for purposes of this letter includes items involving amounts exceeding \$10,000 individually or in the aggregate. The description of each case should include:

- 1) the nature of the litigation;
- 2) the progress of the case to date;
- 3) how management of the charter schools under Palm Bay Education Group, Inc. is responding or intends to respond to the litigation (e.g., to contest the case vigorously or to seek an out-of-court settlement); and
- 4) an evaluation of the likelihood of an unfavorable outcome and an estimate, if one can be made, of the amount or range of potential loss.

Also, please identify any pending or threatened litigation, claims, and assessments with respect to which you have been engaged but as to which you have not yet devoted substantive attention.

Unasserted Claims and Assessments

We understand that whenever, in the course of performing legal services for us with respect to a matter recognized to involve an unasserted possible claim or assessment that may call for financial statement disclosure, if you have formed a professional conclusion that we should disclose or consider disclosure concerning such possible claim or assessment, as a matter of professional responsibility to us, you will so advise us and will consult with us concerning the question of such disclosure and the applicable requirements of Statement of Financial Accounting Standards No. 5 (excerpts of which can be found in the ABA's *Auditor's Letter Handbook*). Please specifically confirm to our auditors that our understanding is correct.

We have represented to our auditors that there are no unasserted possible claims or assessments that you have advised us are probable of assertion and must be disclosed in accordance with *Statement of Financial Accounting Standards No. 5*.

Your response should include matters that existed as of June 30, 2023 and during the period from that date to the effective date of your response. Please specify the effective date of your response if it is other than the date of reply.

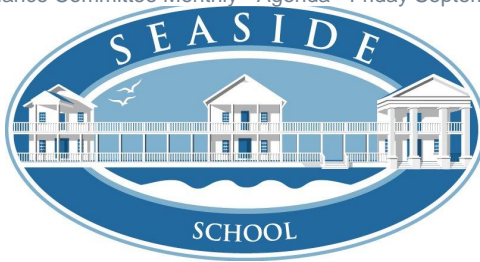
Please specifically identify the nature of, and reasons for, any limitations on your response.

Our auditors expect to have the audit completed on September 11, 2023, and would appreciate receiving your reply by that date.

Very truly yours,

[Signature and Title of Nonprofit Organization Official]

[Name of Nonprofit Organization]



September 7, 2023

King & Walker, CPAs
2803 W. Busch Blvd Ste 106
Tampa, FL 33618

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

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

We confirm, to the best of our knowledge and belief, as of September 7, 2023, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter for the 2022-23 fiscal year, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the required supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

10 Smolian Cir
Santa Rosa Beach, FL 32459

109 Greenway Trail
Santa Rosa Beach, FL 32459

- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the School is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

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

18) We have disclosed to you the identity of the School's related parties and all the related party relationships and transactions of which we are aware.

Government-specific

19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

20) We have a process to track the status of audit findings and recommendations, if applicable and noted in prior audits.

21) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

22) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report, if applicable.

23) The School has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.

24) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.

25) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

26) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

27) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.

28) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

29) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.

30) The School has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

- 31) The School has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 32) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 33) The financial statements properly classify all funds and activities in accordance with [GASBS No. 34](#), as amended, and [GASBS No. 84](#).
- 34) All funds that meet the quantitative criteria in and for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 35) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 36) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 37) Provisions for uncollectible receivables have been properly identified and recorded.
- 38) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 39) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 40) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 41) Special and extraordinary items are appropriately classified and reported, if applicable.
- 42) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 43) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 44) We have appropriately disclosed the School's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 45) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 46) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 47) With respect to management discussion and analysis and budgetary comparison schedule:
 - a) We acknowledge our responsibility for presenting the management discussion and analysis and budgetary comparison schedule in accordance with accounting principles generally accepted in the

United States of America, and we believe the management discussion and analysis and budgetary comparison schedule, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the management discussion and analysis and budgetary comparison schedule have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

b) If the management discussion and analysis and budgetary comparison schedule is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

Sincerely,

Management Signature:

Thomas Miller

Print Name

Thomas Miller, Executive Director

Governance Signature:

Print Name

Frank "Chip" Brown, School Treasurer

Coversheet

2023-2024 Budget Updates/Recommendations

Section: III. Finance Meeting Topics (2023-2024 Budget)
Item: A. 2023-2024 Budget Updates/Recommendations
Purpose: Discuss
Submitted by:
Related Material: Draft 23-24 Seaside School Budget 091223.pdf

**The Seaside School, Inc
Budget
Overall
Year Ending June 30, 2024**

| | |
|------------------------------|-----|
| Enrollment Projection Middle | 192 |
| Enrollment Projection High | 243 |
| Total | 435 |

| | 2023-2024 Budget | 2022-2023 Annual Budget for Ref | Difference 22-23 Budget 23-24 Budget |
|---|-----------------------------|--|---|
| Revenues | | | |
| FEFP - Walton County School District | 4,533,590 | 3,440,881 | 1,092,708 |
| FEFP - Restricted Capital Outlay | 40,423 | 25,561 | 14,863 |
| Industry Certification Funding | 18,700 | 18,700 | - |
| Advance Placement Funding | 10,000 | 10,000 | - |
| Florida Teacher Lead Program | 7,000 | 7,000 | - |
| School Recognition Funds | 38,680 | 38,680 | - |
| Sponsor a Teacher | 6,000 | 6,000 | - |
| Transfer from Foundation - General Revenue | 223,941 | 361,253 | (137,312) |
| ESSER | 386,435 | - | 386,435 |
| Charter School Capital Outlay | 217,520 | 198,000 | 19,520 |
| Local Capital Improvement Revenue | 398,034 | - | 398,034 |
| Transfer In Kind Facility Lease | 168,000 | 168,000 | - |
| School Lunch Revenue | 15,500 | 15,500 | - |
| School Field Trips MS | 7,000 | 7,000 | - |
| 8th Grade Field Trip | 15,000 | 15,000 | - |
| Athletics General | 69,000 | - | 69,000 |
| School Field Trips (City/Senior) | 13,000 | 13,000 | - |
| Parent Teacher Gift Collections | 10,500 | 10,500 | - |
| Yearbook Revenue | 1,000 | 1,000 | - |
| Student Activities | 12,500 | 12,500 | - |
| Total Revenues | 6,191,823 | 4,348,575 | 1,843,248 |
| Expenses | | | |
| 5100 - Instruction | 3,450,547 | 2,398,867 | 1,051,680 |
| 5200 - Exceptional Instruction | 90,444 | 79,786 | 10,659 |
| 6100 - Student Personnel Services | 323,781 | 277,976 | 45,805 |
| 6300 - Curriculum Development | 14,880 | 14,880 | - |
| 6400 - Instructional Staff Training Services | 20,000 | 7,000 | 13,000 |
| 6500 - Instructional-Related Technology | 70,920 | 70,920 | - |
| 7100 - Board Administration | 136,400 | 35,700 | 100,700 |
| 7200 - General Administration | 51,057 | 43,768 | 7,289 |
| 7300 - School Administration | 895,405 | 729,920 | 165,485 |
| 7400 - Facilities Acquisition and Construction | 339,836 | 168,000 | 171,836 |
| 7500 - Fiscal Services | 95,000 | 90,000 | 5,000 |
| 7800 - Student Transportation Services | 12,074 | 12,074 | - |
| 7900 - Operation of Plant | 366,108 | 195,822 | 170,286 |
| 8100 - Repairs and Maintenance | 106,198 | - | 106,198 |
| 9100 - Community Services | 198,900 | 129,900 | 69,000 |
| Buyback | 20,273 | 93,962 | (73,689) |
| Total Expenses | 6,191,823 | 4,348,575 | 1,843,249 |
| Excess (Deficiency) Revenues Over Expenses | - | 0 | (0) |

The Seaside School, Inc
Budget
Combined Detailed
Year Ending June 30, 2024

| Enrollment | 435 | 396 | 39 |
|---|---------------------|---------------------------------------|--|
| | 2023-2024 Budget | 2022-2023 Annual Budget for Ref | Difference 22-23 Budget 23-24 Budget |
| Revenues | | | |
| FEFP - Walton County School District | 4,533,590 | 3,440,881 | 1,092,708 |
| FEFP - Restricted Capital Outlay | 40,423 | 25,561 | 14,863 |
| Industry Certification Funding | 18,700 | 18,700 | - |
| Advance Placement Funding | 10,000 | 10,000 | - |
| Florida Teacher Lead Program | 7,000 | 7,000 | - |
| School Recognition Funds | 38,680 | 38,680 | - |
| Sponsor a Teacher | 6,000 | 6,000 | - |
| Transfer from Foundation - General Revenue | 223,941 | 361,253 | (137,312) |
| ESSER III | 386,435 | - | 386,435 |
| Charter School Capital Outlay | 217,520 | 198,000 | 19,520 |
| Local Capital Improvement Revenue | 398,034 | - | 398,034 |
| Transfer In Kind Facility Lease | 168,000 | 168,000 | - |
| School Lunch Revenue MS | 14,500 | 14,500 | - |
| School Lunch Revenue HS | 1,000 | 1,000 | - |
| School Field Trips MS | 7,000 | 7,000 | - |
| 8th Grade Field Trip MS | 15,000 | 15,000 | - |
| Athletics General | 69,000 | - | 69,000 |
| School Field Trips (City/Senior) HS | 13,000 | 13,000 | - |
| Parent Teacher Gift Collections MS | 7,500 | 7,500 | - |
| Parent Teacher Gift Collections HS | 3,000 | 3,000 | - |
| Yearbook Revenue MS | 500 | 500 | - |
| Yearbook Revenue HS | 500 | 500 | - |
| Student Activities MS | 1,500 | 1,500 | - |
| Student Activities HS | 11,000 | 11,000 | - |
| Total Revenues | 6,191,823 | 4,348,575 | 1,843,248 |
| Expenses | | | |
| 5100 - Instruction | | | |
| 100-4000-5100-120 Classroom Teachers | 1,775,294 | 1,384,587 | 390,707 |
| 435-4052-5100-120 Intervention Teachers - ESSER III | 29,190 | - | 29,190 |
| 100-4000-5100-121 Stipends | 56,500 | - | 56,500 |
| 435-4052-5100-122 Tutoring - ESSER III | 91,224 | - | 91,224 |
| 100-4000-5100-210 Retirement | 249,127 | 161,674 | 87,452 |
| 100-4000-5100-220 Social Security | 142,365 | 105,921 | 36,444 |
| 100-4000-5100-230 Group Insurance | 247,707 | 177,322 | 70,385 |
| 100-4000-5100-240 Workers Compensation | 10,049 | 7,477 | 2,573 |
| 100-4000-5103-310 Contracted Services | 11,700 | 11,700 | - |
| 100-4000-5103-311 Tuition | 265,500 | 225,000 | 40,500 |
| 100-4000-5103-312 FLVS | 60,100 | 60,100 | - |
| 100-4000-5100-315 Classroom Field Trips | 600 | 600 | - |
| 100-4000-5100-330 Travel/Conferences/Workshops | 4,200 | 4,200 | - |
| 100-4000-5100-360 Software Rental | 31,270 | 70,106 | (38,836) |
| 435-4052-5100-360 Software Rental - ESSER III | 38,836 | - | 38,836 |
| 100-4000-5100-390 Copy and Printing | 17,580 | 17,580 | - |
| 100-4000-5100-510 Instructional Materials | 43,800 | 43,800 | - |
| 100-4000-5100-520 Textbooks | 160,000 | 68,800 | 91,200 |
| 100-4000-5100-642 Non Capital Furniture and Equipment | 8,000 | 8,000 | - |
| 435-4052-5100-642 Non Capital Furniture and Equipment - ESSER III | 155,505 | - | 155,505 |
| 100-4000-5100-690 Software | 1,000 | 1,000 | - |
| 100-4000-5100-730 Dues & Fees | 750 | 750 | - |
| 100-4000-5100-750 Substitute Teachers | 39,000 | 39,000 | - |
| 100-4000-5100-790 Instructional Teacher Budgets | 11,250 | 11,250 | - |
| Total 5100 Instruction | 3,450,547 | 2,398,867 | 1,051,680 |
| 5200 - Exceptional Instruction | | | |
| 100-4000-5200-120 ESE Teacher | 73,480 | 56,992 | 16,488 |
| 100-4000-5200-210 Retirement | 9,825 | 6,659 | 3,166 |
| 100-4000-5200-220 Social Security | 5,621 | 4,360 | 1,261 |
| 100-4000-5200-230 Group Insurance | 622 | 10,967 | (10,346) |
| 100-4000-5200-240 Workers Compensation | 397 | 308 | 89 |
| 100-4000-5200-510 Instructional Materials | 500 | 500 | - |
| Total 5200 Exceptional Instruction | 90,444 | 79,786 | 10,659 |
| 6100 - Student Personnel Services | | | |
| 100-4000-6100-130 Guidance Counselor | 247,805 | 207,832 | 39,973 |
| 100-4000-6100-210 Retirement | 33,187 | 24,010 | 9,178 |

| | | 2023-2024 Budget | 2022-2023 Annual Budget for Ref | Difference 22-23 Budget 23-24 Budget |
|-------------------|---|-----------------------------|--|---|
| 100-4000-6100-220 | Social Security | 18,957 | 15,899 | 3,058 |
| 100-4000-6100-230 | Group Insurance | 20,243 | 26,863 | (6,620) |
| 100-4000-6100-240 | Workers Compensation | 1,338 | 1,122 | 216 |
| 100-4000-6100-320 | Contracted Services | 500 | 500 | - |
| 100-4000-6100-330 | Travel/Conference/Workshops | 250 | 250 | - |
| 100-4000-6100-510 | Guidance Office Expense | 1,500 | 1,500 | - |
| | Total 6100 - Student Personnel Services | 323,781 | 277,976 | 45,805 |
| | 6300 - Testing and Assessment | | | |
| 100-4000-6300-590 | Testing and Assessment | 14,880 | 14,880 | - |
| | Total 6300 - Testing and Assessment | 14,880 | 14,880 | - |
| | 6400 - Instructional Staff Training Services | | | |
| 100-4000-6400-310 | Staff Development | 20,000 | 7,000 | 13,000 |
| | Total 6400 - Instructional Staff Training Services | 20,000 | 7,000 | 13,000 |
| | 6500 - Instructional-Related Technology | | | |
| 100-4000-6500-310 | Technology Support and Service | 14,600 | 66,920 | (52,320) |
| 435-4052-6500-310 | Technology Support and Service - ESSER III | 52,320 | - | 52,320 |
| 100-4000-6500-510 | Technology Materials and Supplies | 4,000 | 4,000 | - |
| | Total 6500 - Instructional-Related Technology | 70,920 | 70,920 | - |
| | 7100 - Board Administration | | | |
| 100-4000-7100-310 | Legal and Audit Expense | 13,000 | 13,000 | - |
| 100-4000-7100-315 | Contract Consultant | 20,000 | | 20,000 |
| 100-4000-7100-320 | Insurance | 29,700 | 3,500 | 26,200 |
| 100-4000-7100-360 | Board Software | 12,000 | 2,500 | 9,500 |
| 100-4000-7100-390 | Marketing | 60,000 | 15,000 | 45,000 |
| 100-4000-7100-730 | Dues and Fees | 500 | 500 | - |
| 100-4000-7100-795 | Other Misc Charges | 1,200 | 1,200 | - |
| | Total 7100 - Board Administration | 136,400 | 35,700 | 100,700 |
| | 7200 - General Administration | | | |
| 100-4000-7200-790 | District Admin Fees | 51,057 | 43,768 | 7,289 |
| | Total 7200 - General Administration | 51,057 | 43,768 | 7,289 |
| | 7300 - School Administration | | | |
| 100-4000-7300-110 | Administrator | 440,793 | 336,336 | 104,458 |
| 100-4000-7300-160 | Administrative Assistants | 139,803 | 123,835 | 15,968 |
| 100-4000-7300-210 | Retirement | 77,533 | 53,558 | 23,975 |
| 100-4000-7300-220 | Social Security | 44,416 | 35,203 | 9,213 |
| 100-4000-7300-230 | Group Insurance | 73,375 | 62,154 | 11,222 |
| 100-4000-7300-240 | Workers Compensation | 3,135 | 2,485 | 650 |
| 100-4000-7300-310 | School Resource Deputy | 64,950 | 64,950 | - |
| 100-4000-7300-330 | Travel/Conferences/Workshops | 2,500 | 2,500 | - |
| 100-4000-7300-370 | Postage | 900 | 900 | - |
| 100-4000-7300-390 | Principal Contingence Expense | 6,000 | 6,000 | - |
| 100-4000-7300-510 | Office Expense | 19,000 | 19,000 | - |
| 100-4000-7300-512 | Graduation Ceremony | 10,500 | 10,500 | - |
| 100-4000-7300-513 | Other School Events | 4,000 | 4,000 | - |
| 100-4000-7300-642 | Non Cap Furniture & Equipment | 2,500 | 2,500 | - |
| 100-4000-7300-644 | Noncapitalized Computer Equipment | 1,500 | 1,500 | - |
| 100-4000-7300-730 | Dues and Fees | 4,500 | 4,500 | - |
| | Total 7300 - School Administration | 895,405 | 729,920 | 165,485 |
| | 7400 - Facilities Acquisition and Construction | | | |
| 360-4000-7400-360 | Foundation Facility Lease | 168,000 | 168,000 | - |
| 360-4000-7400-360 | NWFSC/Portable Lease/Lyceum Leases | 171,836 | - | 171,836 |
| 360-4000-7402-630 | Facility Cost | - | - | - |
| | Total 7400 - Facilities Acquisition and Construction | 339,836 | 168,000 | 171,836 |

| | | 2023-2024 Budget | 2022-2023 Annual Budget for Ref | Difference 22-23 Budget 23-24 Budget |
|---|---|---------------------|---------------------------------------|--|
| 7500 - Fiscal Services | | | | |
| 100-4000-7500-310 | Contract Controller Service | 75,000 | 70,000 | 5,000 |
| 100-4000-7500-311 | Payroll Service | 20,000 | 20,000 | - |
| | Total 7500 - Fiscal Services | 95,000 | 90,000 | 5,000 |
| 7800 - Student Transportation Services | | | | |
| 100-4000-7800-320 | Transportation-Insurance | 5,244 | 5,244 | - |
| 100-4000-7800-350 | Transportation-Contracted Services | 3,500 | 3,500 | - |
| 100-4000-7800-460 | Transportation-Fuel | 3,330 | 3,330 | - |
| | Total 7800 - Student Transportation Services | 12,074 | 12,074 | - |
| 7900 - Operation of Plant | | | | |
| 100-4000-7900-160 | Custodian | 27,960 | - | 27,960 |
| 435-4052-7900-160 | Custodian - ESSER III | 9,161 | - | 9,161 |
| 100-4000-7900-210 | Retirement | 5,037 | - | 5,037 |
| 100-4000-7900-220 | Social Security | 2,840 | - | 2,840 |
| 100-4000-7900-230 | Group Insurance | 12,345 | - | 12,345 |
| 100-4000-7900-240 | Workers Compensation | 200 | - | 200 |
| 100-4000-7900-320 | Property Insurance | 100,000 | - | 100,000 |
| 100-4000-7900-351 | Contract Custodial Service | 38,500 | 51,000 | (12,500) |
| 100-4000-7900-360 | Rentals CAM Fees | 45,064 | 39,822 | 5,242 |
| 100-4000-7900-370 | Communications | 25,800 | 25,800 | - |
| 100-4000-7900-380 | Water/Sewer/Garbage | 5,400 | 5,400 | - |
| 100-4000-7900-390 | Other Contracted Bldg Services | 65,500 | 45,500 | 20,000 |
| 100-4000-7900-430 | Electricity | 13,800 | 13,800 | - |
| 100-4000-7900-510 | Custodial - Building Supplies | 1,801 | 12,000 | (10,199) |
| 435-4052-7900-510 | Custodial - Building Supplies - ESSER III | 10,199 | - | 10,199 |
| 100-4000-7900-640 | Capital Furniture and Equipment | 1,500 | 1,500 | - |
| 100-4000-7900-642 | Non Capital Furniture and Equipment | 1,000 | 1,000 | - |
| | Total 7900 - Operation of Plant | 366,108 | 195,822 | 170,286 |
| 8100 - Repairs and Maintenance | | | | |
| 360-4000-8100-681 | Capitalized Remodeling and Renovations | 106,198 | - | 106,198 |
| | Total 8100 - Repairs and Maintenance | 106,198 | - | 106,198 |
| 9100 - Community Services | | | | |
| 891-4000-9100-705 | Community Expense | 1,000 | 1,000 | - |
| 891-4000-9100-510 | Athletics General | 109,000 | 40,000 | 69,000 |
| 891-4000-9100-516 | Robotics | 5,200 | 5,200 | - |
| 891-4000-9102-315 | School Field Trips | 7,000 | 7,000 | - |
| 891-4000-9102-316 | 8th Grade Trip | 15,000 | 15,000 | - |
| 891-4000-9103-512 | Student Activities | 1,500 | 1,500 | - |
| 891-4000-9102-514 | School Lunches | 18,000 | 18,000 | - |
| 891-4000-9102-515 | Yearbook | 500 | 500 | - |
| 891-4000-9102-518 | Academic Team | 1,000 | 1,000 | - |
| 891-4000-9102-520 | Great Shake | 3,700 | 3,700 | - |
| 891-4000-9102-792 | Parent Teacher Gifts | 7,500 | 7,500 | - |
| 891-4000-9103-315 | School Field Trips (City/Senior) | 13,000 | 13,000 | - |
| 891-4000-9103-512 | Student Activities | 6,000 | 6,000 | - |
| 891-4000-9103-514 | School Lunches | 2,000 | 2,000 | - |
| 891-4000-9103-515 | Yearbook | 500 | 500 | - |
| 891-4000-9103-517 | Student Clubs | 5,000 | 5,000 | - |
| 891-4000-9103-792 | Parent Teacher Gifts | 3,000 | 3,000 | - |
| | Total 9100 - Community Services | 198,900 | 129,900 | 69,000 |
| | Contingency | - | 74,505 | (74,505) |
| | PTO Buy Back | 20,273 | 19,456 | 817 |
| | Total Expenses | 6,191,823 | 4,348,575 | 1,843,249 |
| Excess (Deficiency) Revenues Over Expenses | | - | 0 | (0) |

**The Seaside School, Inc
Budget
Seaside Middle
Year Ending June 30, 2024**

| Enrollment | | 192 | 192 | - |
|------------------------------------|---|-----------------------------|--|---|
| | | 2023-2024 Budget | 2022-2023 Annual Budget for Ref | Difference 22-23 Budget 23-24 Budget |
| Revenues | | | | |
| 100-3300-0002-000 | FEFP - Walton County School District | 2,025,081 | 1,657,973 | 367,108 |
| 100-3305-0002-000 | FEFP - Restricted Capital Outlay | 17,840 | 12,393 | 5,447 |
| 100-3311-0002-000 | Industry Certification Funding | 13,700 | 13,700 | - |
| 100-3334-0002-000 | Florida Teacher Lead Program | 4,500 | 4,500 | - |
| 100-3361-0002-000 | School Recognition Funds | 24,580 | 24,580 | - |
| 100-3605-0002-000 | Sponsor a Teacher | 5,000 | 5,000 | - |
| 100-3602-0002-000 | Transfer Facility Lease | 84,000 | 84,000 | - |
| 360-3397-0002-000 | Charter School Capital Outlay | 96,000 | 96,000 | - |
| 360-3413-0002-000 | Local Capital Improvement Revenue | 175,668 | - | 175,668 |
| 435-3252-0002-000 | ESSER III | 233,915 | - | 233,915 |
| 891-3450-0002-000 | School Lunch Revenue | 14,500 | 14,500 | - |
| 891-3480-0002-000 | School Field Trips | 7,000 | 7,000 | - |
| 891-3481-0002-000 | 8th Grade Field Trip | 15,000 | 15,000 | - |
| 891-3485-0002-000 | Athletics General | 43,000 | - | 43,000 |
| 891-3487-0002-000 | Parent Teacher Gift Collection | 7,500 | 7,500 | - |
| 891-3488-0002-000 | Yearbook Revenue | 500 | 500 | - |
| 891-3489-0002-000 | Student Activities | 1,500 | 1,500 | - |
| Total Revenues | | 2,769,284 | 1,944,146 | 825,138 |
| Expenses | | | | |
| 5100 - Instruction | | | | |
| 100-4000-5102-120 | Classroom Teachers | 1,146,333 | 897,844 | 248,489 |
| 100-4000-5102-121 | Stipends | 31,500 | - | 31,500 |
| 435-4052-5102-122 | Tutoring - ESSER III | 91,224 | - | 91,224 |
| 100-4000-5102-210 | Retirement | 157,522 | 104,668 | 52,854 |
| 100-4000-5102-220 | Social Security | 90,104 | 68,685 | 21,419 |
| 100-4000-5102-230 | Group Insurance | 164,667 | 148,890 | 15,777 |
| 100-4000-5102-240 | Workers Compensation | 6,360 | 4,848 | 1,512 |
| 100-4000-5102-310 | Contracted Services | 6,900 | 6,900 | - |
| 100-4000-5102-330 | Travel/Conferences/Workshops | 3,000 | 3,000 | - |
| 100-4000-5102-360 | Software Rental | 19,019 | 38,437 | (19,418) |
| 435-4052-5102-360 | Software Rental - ESSER III | 19,418 | - | 19,418 |
| 100-4000-5102-390 | Copy and Printing | 6,780 | 6,780 | - |
| 100-4000-5102-510 | Instructional Materials | 28,200 | 28,200 | - |
| 100-4000-5102-520 | Textbooks | 30,900 | 3,000 | 27,900 |
| 100-4000-5102-642 | Non Capitalized Furniture & Equipment | 5,000 | 5,000 | - |
| 435-4052-5102-642 | Non Capitalized Furniture & Equipment - ESSER III | 77,752 | - | 77,752 |
| 100-4000-5102-690 | Software | 1,000 | 1,000 | - |
| 100-4000-5102-730 | Dues & Fees | 500 | 500 | - |
| 100-4000-5102-750 | Substitute Teachers | 32,000 | 32,000 | - |
| 100-4000-5102-790 | Instructional Teacher Budgets | 9,500 | 9,500 | - |
| Total 5100 Instruction | | 1,927,680 | 1,359,252 | 568,428 |
| 5200 - Exceptional Instruction | | | | |
| 100-4000-5202-120 | ESE Teacher | 73,480 | 56,992 | 16,488 |
| 100-4000-5202-210 | Retirement | 9,825 | 6,659 | 3,166 |
| 100-4000-5202-220 | Social Security | 5,621 | 4,360 | 1,261 |
| 100-4000-5202-230 | Group Insurance | 622 | 10,967 | (10,346) |
| 100-4000-5202-240 | Workers Compensation | 397 | 308 | 89 |
| 100-4000-5202-510 | Instructional Materials | 500 | 500 | - |
| Total 5200 Exceptional Instruction | | 90,444 | 79,786 | 10,659 |

| | | 2023-2024 Budget | 2022-2023 Annual Budget for Ref | Difference 22-23 Budget 23-24 Budget |
|---|---|-----------------------------|--|---|
| 6100 - Student Personnel Services | | | | |
| 100-4000-6102-130 | Guidance Counselor | 71,805 | 62,910 | 8,895 |
| 100-4000-6102-210 | Retirement | 9,597 | 7,245 | 2,353 |
| 100-4000-6102-220 | Social Security | 5,493 | 4,813 | 680 |
| 100-4000-6102-230 | Group Insurance | 7,701 | 6,927 | 774 |
| 100-4000-6102-240 | Workers Compensation | 388 | 340 | 48 |
| 100-4000-6102-320 | Contracted Services | 500 | 500 | - |
| 100-4000-6102-330 | Travel/Conferences/Workshops | 250 | 250 | - |
| 100-4000-6102-510 | Guidance Office Expense | 500 | 500 | - |
| | Total 6100 - Student Personnel Services | 96,234 | 83,484 | 12,750 |
| 6300 - Curriculum Development | | | | |
| 100-4000-6302-590 | Testing and Assessment | 2,000 | 2,000 | - |
| | Total 6300 - Curriculum Development | 2,000 | 2,000 | - |
| 6400 - Instructional Staff Training Services | | | | |
| 100-4000-6402-310 | Staff Development | 10,000 | 2,000 | 8,000 |
| | Total 6400 - Instructional Staff Training Services | 10,000 | 2,000 | 8,000 |
| 6500 - Instructional-Related Technology | | | | |
| 100-4000-6502-310 | Technology Support and Service | 8,300 | 34,460 | (26,160) |
| 435-4052-6502-310 | Technology Support and Service - ESSER III | 26,160 | - | 26,160 |
| 100-4000-6502-510 | Technology Materials and Supplies | 2,000 | 2,000 | - |
| | Total 6500 - Instructional-Related Technology | 36,460 | 36,460 | - |
| 7200 - General Administration | | | | |
| 100-4000-7202-790 | District Admin Fees | 22,533 | 21,221 | 1,312 |
| | Total 7200 - General Administration | 22,533 | 21,221 | 1,312 |
| 7300 - School Administration | | | | |
| 100-4000-7302-110 | Administrator | 238,003 | 152,679 | 85,324 |
| 100-4000-7302-160 | Administrative Assistants | 41,528 | 73,336 | (31,809) |
| 100-4000-7302-210 | Retirement | 37,200 | 26,171 | 11,029 |
| 100-4000-7302-220 | Social Security | 21,384 | 17,290 | 4,094 |
| 100-4000-7302-230 | Group Insurance | 38,239 | 34,097 | 4,142 |
| 100-4000-7302-240 | Workers Compensation | 1,509 | 1,220 | 289 |
| 100-4000-7302-310 | School Resource Deputy | 33,475 | 33,475 | - |
| 100-4000-7302-330 | Travel/Conferences/Workshops | 1,000 | 1,000 | - |
| 100-4000-7302-370 | Postage | 750 | 750 | - |
| 100-4000-7302-390 | Principal Contingence Expense | 3,000 | 3,000 | - |
| 100-4000-7302-510 | Office Expense | 9,000 | 9,000 | - |
| 100-4000-7302-512 | 8th Grade Graduation | 3,000 | 3,000 | - |
| 100-4000-7302-513 | Other School Events | 1,500 | 1,500 | - |
| 100-4000-7302-642 | Non Capitalized Furniture & Equipment | 500 | 500 | - |
| 100-4000-7302-644 | Non Capitalized Computer Equipment | 500 | 500 | - |
| 100-4000-7302-730 | Dues and Fees | 3,500 | 3,500 | - |
| | Total 7300 - School Administration | 434,088 | 361,019 | 73,069 |
| 7400 - Facilities Acquisition and Construction | | | | |
| 360-4000-7402-360 | Foundation Facility Lease | 84,000 | 84,000 | - |

| | | 2023-2024 Budget | 2022-2023 Annual Budget for Ref | Difference 22-23 Budget 23-24 Budget |
|--|---|-----------------------------|--|---|
| 360-4000-7402-361 | Lyceum Lease | 15,708 | - | 15,708 |
| 360-4000-7402-630 | Facility Cost | - | - | - |
| | Total 7400 - Facilities Acquisition and Construction | 99,708 | 84,000 | 15,708 |
| 7800 - Student Transportation Services | | | | |
| 100-4000-7802-350 | Transportation-Contracted Services | 500 | 500 | - |
| | Total 7800 - Student Transportation Services | 500 | 500 | - |
| 7900 - Operation of Plant Facility | | | | |
| 100-4000-7902-160 | Custodian | 27,960 | - | 27,960 |
| 435-4052-7902-160 | Custodian - ESSER III | 9,161 | - | 9,161 |
| 100-4000-7902-210 | Retirement | 5,037 | - | 5,037 |
| 100-4000-7902-220 | Social Security | 2,840 | - | 2,840 |
| 100-4000-7902-230 | Group Insurance | 12,345 | - | 12,345 |
| 100-4000-7902-240 | Workers Compensation | 200 | - | 200 |
| 100-4000-7902-320 | Property Insurance | 100,000 | - | 100,000 |
| 100-4000-7902-351 | Contract Custodial Service | - | 51,000 | (51,000) |
| 100-4000-7902-360 | Rentals CAM Fees | 45,064 | 39,822 | 5,242 |
| 100-4000-7902-370 | Communications | 14,400 | 14,400 | - |
| 100-4000-7902-380 | Water/Sewer/Garbage | 5,400 | 5,400 | - |
| 100-4000-7902-390 | Other Contracted Bldg Services | 65,000 | 45,000 | 20,000 |
| 100-4000-7902-430 | Electricity | 13,800 | 13,800 | - |
| 100-4000-7902-510 | Custodial - Building Supplies | 1,801 | 12,000 | (10,199) |
| 435-4052-7902-510 | Custodial - Building Supplies - ESSER III | 10,199 | - | 10,199 |
| 100-4000-7902-640 | Capitalized Furniture and Equipment | 1,500 | 1,500 | - |
| 100-4000-7902-642 | Non Capitalized Furniture and Equipment | 1,000 | 1,000 | - |
| | Total 7900 - Operation of Plant | 315,708 | 183,922 | 131,786 |
| 8100 - Repairs and Maintenance | | | | |
| 360-4000-8102-681 | Capitalized Remodeling and Renovations | 39,960 | - | 39,960 |
| | Total 8100 - Repairs and Maintenance | 39,960 | - | 39,960 |
| 9100 - Community Services | | | | |
| 891-4000-9102-315 | School Field Trips | 7,000 | 7,000 | - |
| 891-4000-9102-317 | 8th Grade Trip | 15,000 | 15,000 | - |
| 891-4000-9102-512 | Student Activities | 1,500 | 1,500 | - |
| 891-4000-9102-513 | Athletics General | 73,000 | 30,000 | 43,000 |
| 891-4000-9102-514 | School Lunches | 18,000 | 18,000 | - |
| 891-4000-9102-515 | Yearbook | 500 | 500 | - |
| 891-4000-9102-516 | BEST Robotics SeaPerch | 1,000 | 1,000 | - |
| 891-4000-9102-517 | LEGO Robotics | 1,200 | 1,200 | - |
| 891-4000-9102-518 | Academic Team | 1,000 | 1,000 | - |
| 891-4000-9102-520 | Great Shake | 3,700 | 3,700 | - |
| 891-4000-9102-705 | Community Expense | 500 | 500 | - |
| 891-4000-9102-792 | Parent Teacher Gifts | 7,500 | 7,500 | - |
| | Total 9100 - Community Services | 129,900 | 86,900 | 43,000 |
| | Total Expenses | 3,205,216 | 2,300,544 | 904,672 |
| | Excess (Deficiency) Revenues Over Expenses | (435,932) | (356,398) | (79,534) |

**The Seaside School, Inc
Budget
Seacoast High School
Year Ending June 30, 2024**

| Enrollment | 243 | 204 | 39 | |
|-------------------|---|--|---|------------------|
| | 2023-2024 Budget | 2022-2023 Annual Budget for Ref | Difference 22-23 Budget 23-24 Budget | |
| Revenues | | | | |
| 100-3300-0003-000 | FEFP - Walton County School District | 2,508,509 | 1,782,908 | 725,601 |
| 100-3305-0003-000 | FEFP - Restricted Capital Outlay | 22,583 | 13,168 | 9,415 |
| 100-3311-0003-000 | Industry Certification Funding | 5,000 | 5,000 | - |
| 100-3312-0003-000 | Advance Placement Funding | 10,000 | 10,000 | - |
| 100-3334-0003-000 | Florida Teacher Lead Program | 2,500 | 2,500 | - |
| 100-3361-0003-000 | School Recognition Funds | 14,100 | 14,100 | - |
| 100-3605-0003-000 | Sponsor a Teacher | 1,000 | 1,000 | - |
| 100-3602-0003-000 | Transfer Facility Lease | 84,000 | 84,000 | - |
| 360-3397-0003-000 | Charter School Capital Outlay | 121,520 | 102,000 | 19,520 |
| 360-3413-0003-000 | Local Capital Improvement Revenue | 222,366 | - | 222,366 |
| 435-3252-0003-000 | ESSER III | 152,520 | - | 152,520 |
| 891-3450-0003-000 | School Lunch Revenue | 1,000 | 1,000 | - |
| 891-3480-0003-000 | School Field Trips | 3,000 | 3,000 | - |
| 891-3482-0003-000 | Senior Trip Revenue | 10,000 | 10,000 | - |
| 891-3485-0003-000 | Athletics General | 26,000 | - | 26,000 |
| 891-3487-0003-000 | Parent Teacher Gift Collections | 3,000 | 3,000 | - |
| 891-3488-0003-000 | Yearbook Revenue | 500 | 500 | - |
| 891-3489-0003-000 | Student Activities | 11,000 | 11,000 | - |
| | Total Revenues | 3,198,598 | 2,043,176 | 1,155,422 |
| Expenses | | | | |
| | 5100 - Instruction | | | |
| 100-4000-5103-120 | Classroom Teachers | 628,962 | 486,743 | 142,219 |
| 435-4052-5103-120 | Intervention Teachers ESSER | 29,190 | - | 29,190 |
| 100-4000-5103-121 | Stipends | 25,000 | - | 25,000 |
| 100-4000-5103-210 | Retirement | 91,604 | 57,006 | 34,598 |
| 100-4000-5103-220 | Social Security | 52,261 | 37,236 | 15,025 |
| 100-4000-5103-230 | Group Insurance | 83,040 | 28,432 | 54,608 |
| 100-4000-5103-240 | Workers Compensation | 3,689 | 2,628 | 1,061 |
| 100-4000-5103-310 | Contracted Services | 4,800 | 4,800 | - |
| 100-4000-5103-311 | Tuition | 265,500 | 225,000 | 40,500 |
| 100-4000-5103-312 | FLVS | 60,100 | 60,100 | - |
| 100-4000-5103-315 | Classroom Field Trips | 600 | 600 | - |
| 100-4000-5103-330 | Travel/Conferences/Workshops | 1,200 | 1,200 | - |
| 100-4000-5103-360 | Software Rental | 12,251 | 31,669 | (19,418) |
| 435-4052-5103-360 | Software Rental ESSER | 19,418 | - | 19,418 |
| 100-4000-5103-390 | Copy and Printing | 10,800 | 10,800 | - |
| 100-4000-5103-510 | Instructional Materials | 15,600 | 15,600 | - |
| 100-4000-5103-520 | Textbooks | 129,100 | 65,800 | 63,300 |
| 100-4000-5103-642 | Non Capitalized Furniture & Equipment | 3,000 | 3,000 | - |
| 435-4052-5103-642 | Non Capitalized Furniture & Equipment ESSER | 77,752 | - | 77,752 |
| 100-4000-5103-730 | Dues & Fees | 250 | 250 | - |
| 100-4000-5103-750 | Substitute Teachers | 7,000 | 7,000 | - |
| 100-4000-5103-790 | Instructional Teacher Budgets | 1,750 | 1,750 | - |
| | Total 5100 Instruction | 1,522,867 | 1,039,615 | 483,253 |
| | 6100 - Student Personnel Services | | | |
| 100-4000-6103-130 | Guidance Counselor | 176,000 | 144,922 | 31,078 |
| 100-4000-6103-210 | Retirement | 23,590 | 16,765 | 6,825 |

| | | 2023-2024 Budget | 2022-2023 Annual Budget for Ref | Difference 22-23 Budget 23-24 Budget |
|-------------------|---|-----------------------------|--|---|
| 100-4000-6103-220 | Social Security | 13,464 | 11,087 | 2,377 |
| 100-4000-6103-230 | Group Insurance | 12,542 | 19,936 | (7,394) |
| 100-4000-6103-240 | Workers Compensation | 950 | 783 | 168 |
| 100-4000-6103-510 | Office Expense | 1,000 | 1,000 | - |
| | Total 6100 - Student Personnel Services | 227,547 | 194,492 | 33,055 |
| | 6300 - Curriculum Development | | | |
| 100-4000-6303-590 | Testing and Assessment | 12,880 | 12,880 | - |
| | Total 6300 - Curriculum Development | 12,880 | 12,880 | - |
| | 6400 - Instructional Staff Training Services | | | |
| 100-4000-6403-310 | Staff Development | 10,000 | 5,000 | 5,000 |
| | Total 6400 - Instructional Staff Training Services | 10,000 | 5,000 | 5,000 |
| | 6500 - Instructional-Related Technology | | | |
| 100-4000-6503-310 | Technology Support and Service | 6,300 | 32,460 | (26,160) |
| 435-4052-6503-310 | Technology Support and Service ESSER | 26,160 | - | 26,160 |
| 100-4000-6503-510 | Technology Materials and Supplies | 2,000 | 2,000 | - |
| | Total 6500 - Instructional-Related Technology | 34,460 | 34,460 | - |
| | 7200 - General Administration | | | |
| 100-4000-7203-790 | District Admin Fees | 28,524 | 22,547 | 5,976 |
| | Total 7200 - General Administration | 28,524 | 22,547 | 5,976 |
| | 7300 - School Administration | | | |
| 100-4000-7303-110 | Administrator | 202,790 | 183,656 | 19,134 |
| 100-4000-7303-160 | Administrative Assistants | 98,275 | 50,498 | 47,777 |
| 100-4000-7303-210 | Retirement | 40,333 | 27,388 | 12,946 |
| 100-4000-7303-220 | Social Security | 23,031 | 17,913 | 5,119 |
| 100-4000-7303-230 | Group Insurance | 35,136 | 28,056 | 7,080 |
| 100-4000-7303-240 | Workers Compensation | 1,626 | 1,264 | 361 |
| 100-4000-7303-310 | School Resource Deputy | 31,475 | 31,475 | - |
| 100-4000-7303-330 | Travel/Conferences/Workshops | 1,500 | 1,500 | - |
| 100-4000-7303-370 | Postage | 150 | 150 | - |
| 100-4000-7303-390 | Principal Contingence Expense | 3,000 | 3,000 | - |
| 100-4000-7303-510 | Office Expense | 10,000 | 10,000 | - |
| 100-4000-7303-512 | Graduation Ceremony | 7,500 | 7,500 | - |
| 100-4000-7303-513 | Other School Events | 2,500 | 2,500 | - |
| 100-4000-7303-642 | Non Capitalized Furniture & Equipment | 2,000 | 2,000 | - |
| 100-4000-7303-644 | Non Capitalized Computer Equipment | 1,000 | 1,000 | - |
| 100-4000-7303-730 | Dues and Fees | 1,000 | 1,000 | - |
| | Total 7300 - School Administration | 461,317 | 368,901 | 92,416 |
| | 7400 - Facilities Acquisition and Construction | | | |
| 360-4000-7403-360 | Foundation Facility Lease | 84,000 | 84,000 | - |
| 360-4000-7403-361 | NWFSC + Portable Lease | 156,128 | - | 156,128 |

| | 2023-2024 Budget | 2022-2023 Annual Budget for Ref | Difference 22-23 Budget 23-24 Budget |
|---|-----------------------------|--|---|
| Total 7400 - Facilities Acquisition and Construction | 240,128 | 84,000 | 156,128 |
| 7800 - Student Transportation Services | | | |
| 100-4000-7803-320 Transportation-Insurance | 5,244 | 5,244 | - |
| 100-4000-7803-350 Transportation-Contracted Services | 3,000 | 3,000 | - |
| 100-4000-7803-460 Transportation-Fuel | 3,330 | 3,330 | - |
| Total 7800 - Student Transportation Services | 11,574 | 11,574 | - |
| 7900 - Operation of Plant | | | |
| 100-4000-7903-351 Contract Custodial Service | 38,500 | - | 38,500 |
| 100-4000-7903-370 Communications | 11,400 | 11,400 | - |
| 100-4000-7903-390 Other Contracted Bldg Services (Landscape, Inspections, etc.) | 500 | 500 | - |
| Total 7900 - Operation of Plant | 50,400 | 11,900 | 38,500 |
| 8100 - Repairs and Maintenance | | | |
| 360-4000-8102-681 Capitalized Remodeling and Renovations | 66,238 | - | 66,238 |
| Total 8100 - Repairs and Maintenance | 66,238 | - | 66,238 |
| 9100 - Community Services | | | |
| 891-4000-9103-315 School Field Trips | 1,000 | 1,000 | - |
| 891-4000-9103-316 City Trip Expense | 2,000 | 2,000 | - |
| 891-4000-9103-317 Senior Trip | 10,000 | 10,000 | - |
| 891-4000-9103-512 Student Activities | 3,000 | 3,000 | - |
| 891-4000-9103-513 Athletics General | 36,000 | 10,000 | 26,000 |
| 891-4000-9103-514 School Lunches | 2,000 | 2,000 | - |
| 891-4000-9103-515 Yearbook | 500 | 500 | - |
| 891-4000-9103-516 Robotics | 3,000 | 3,000 | - |
| 891-4000-9103-530 NHS | 1,000 | 1,000 | - |
| 891-4000-9103-531 Tech Team | 1,000 | 1,000 | - |
| 891-4000-9103-532 Sci-fi | 1,000 | 1,000 | - |
| 891-4000-9103-533 SGA | 1,000 | 1,000 | - |
| 891-4000-9103-533 History Club | 1,000 | 1,000 | - |
| 891-4000-9103-535 Mu Alpha Theta | 1,000 | 1,000 | - |
| 891-4000-9103-536 Future Medical | 1,000 | 1,000 | - |
| 891-4000-9103-537 FCA | 1,000 | 1,000 | - |
| 891-4000-9103-705 Community Expense | 500 | 500 | - |
| 891-4000-9103-792 Parent Teacher Gifts | 3,000 | 3,000 | - |
| Total 9100 - Community Services | 69,000 | 43,000 | 26,000 |
| Total Expenses | 2,734,934 | 1,828,369 | 906,565 |
| Excess (Deficiency) Revenues Over Expenses | 463,664 | 214,807 | 248,857 |

**The Seaside School, Inc
Budget
Board of Directors
Year Ending June 30, 2024**

| | 2023-2024 Budget | 2022-2023 Annual Budget for Ref | Difference 22-23 Budget 23-24 Budget |
|---|-----------------------------|--|---|
| Revenues | | | |
| 100-3650-0000-000 Transfer from Foundation | 223,941 | 361,253 | (137,312) |
| Total Revenues | 223,941 | 361,253 | (137,312) |
| Expenses | | | |
| 7100 - Board Administration | | | |
| 100-4000-7100-310 Legal and Audit Expense | 13,000 | 13,000 | - |
| 100-4000-7100-315 Contract Consultant | 20,000 | - | 20,000 |
| 100-4000-7100-320 Insurance | 29,700 | 3,500 | 26,200 |
| 100-4000-7100-360 Board Software | 12,000 | 2,500 | 9,500 |
| 100-4000-7100-390 Marketing | 60,000 | 15,000 | 45,000 |
| 100-4000-7100-730 Dues and Fees | 500 | 500 | - |
| 100-4000-7100-795 Other Misc Charges | 1,200 | 1,200 | - |
| Total 7100 - Board Administration | 136,400 | 35,700 | 100,700 |
| 7500 - Fiscal Services | | | |
| 100-4000-7500-310 Contract Controller Service | 75,000 | 70,000 | 5,000 |
| 100-4000-7500-311 Payroll Service | 20,000 | 20,000 | - |
| Total 7500 - Fiscal Services | 95,000 | 90,000 | 5,000 |
| Contingency | - | 74,505 | (74,505) |
| PTO Buy Back | 20,273 | 19,456 | 817 |
| Total Expenses | 251,673 | 219,662 | 32,011 |
| Excess (Deficiency) Revenues Over Expenses | (27,732) | 141,591 | (169,323) |

**SEASIDE NEIGHBORHOOD SCHOOL
FOUNDATION EXPENSES 2023-2024**

| Vendor | Purpose | SNS | SCHS | Total | |
|--|-----------------------|-----|------|----------------|------------------------|
| NWFSC | Rent | - | - | - | Moved to School Budget |
| Lyceum | Rent | - | - | - | Moved to School Budget |
| Philadelphia | General Liability | - | - | - | Moved to School Budget |
| Earl Bacon | Building and Property | - | - | - | Moved to School Budget |
| Building R&M | Building R&M | - | - | - | Moved to School Budget |
| Total Expenses paid by Foundation | | - | - | - | |
| General Transfers to School | | | | 223,941 | |
| Culinary Program | | | | - | |
| Total payments from Foundation | | | | 223,941 | |

PRIOR YEARS FOUNDATION SUPPORT FOR REFERENCE ONLY

| SEASIDE NEIGHBORHOOD SCHOOL FOUNDATION EXPENSES 2022-2023 | | | | | |
|--|-----------------------|---------------|---------------|----------------|--|
| Vendor | Purpose | SNS | SCHS | Total | |
| NWFSC | Rent | - | 46,196 | 46,196 | |
| Philadelphia | General Liability | 10,522 | 10,522 | 21,044 | |
| Earl Bacon | Building and Property | 21,408 | - | 21,408 | |
| | Building R&M | 30,000 | - | 30,000 | |
| Total Expenses paid by Foundation | | 61,930 | 56,718 | 118,648 | |
| General Transfers to School | | | | 361,253 | |
| Culinary Program | | | | - | |
| Total payments from Foundation | | | | 479,901 | |

| Salaries and Stipends | | | | | | | | | | 1 |
|-----------------------|------------------|----------------|---------------|------------------|---------------------|----------------|----------------|--------------|------------------|--------|
| 2023-24 | | 2023-2024 | | | | 13.57% | | 7.65% | | 0.0054 |
| | | | | | | | | | | 0.0449 |
| Name | 2023-24 Base | Advance Degree | Allowance | 2023-24 Salary | Total Empr Paid Ins | FRS | FICA | WC | Total | |
| 5102 | | | | | | | | | | |
| 1 | 64,400 | - | | 64,400 | 14,729 | 8,739 | 4,927 | 348 | 93,143 | |
| 2 | 70,800 | - | | 70,800 | 17,089 | 9,608 | 5,416 | 382 | 103,295 | |
| 3 | 67,275 | - | | 67,275 | 8,717 | 9,129 | 5,147 | 363 | 90,631 | |
| 4 | 64,400 | 4,000 | | 68,400 | 8,362 | 9,282 | 5,233 | 369 | 91,646 | |
| Admin Stipend | 10,000 | - | | 10,000 | - | 1,357 | 765 | 54 | 12,176 | |
| 5 | 64,400 | - | | 64,400 | 8,096 | 8,739 | 4,927 | 348 | 86,510 | |
| 6 | 56,438 | 3,000 | | 59,438 | 8,187 | 8,066 | 4,547 | 321 | 80,558 | |
| 7 | 67,275 | - | | 67,275 | 18,399 | 9,129 | 5,147 | 363 | 100,313 | |
| 8 | 64,400 | 3,000 | 5,000 | 72,400 | 491 | 9,825 | 5,539 | 391 | 88,645 | |
| 9 | 70,800 | 3,000 | - | 73,800 | 11,920 | 10,015 | 5,646 | 399 | 101,779 | |
| 10 | 70,800 | - | | 70,800 | 10,640 | 9,608 | 5,416 | 382 | 96,846 | |
| 11 (4/7) | 32,250 | - | | 32,250 | 622 | 4,376 | 2,467 | 174 | 39,889 | |
| 12 | 64,400 | - | | 64,400 | 10,104 | 8,739 | 4,927 | 348 | 88,517 | |
| 13 | 64,400 | - | | 64,400 | 8,606 | 8,739 | 4,927 | 348 | 87,019 | |
| 14 | 76,200 | - | | 76,200 | 11,414 | 10,340 | 5,829 | 411 | 104,196 | |
| 15 | 64,400 | - | | 64,400 | 10,108 | 8,739 | 4,927 | 348 | 88,521 | |
| 16 | 64,400 | 3,000 | | 67,400 | 8,478 | 9,146 | 5,156 | 364 | 90,544 | |
| 17 | 67,275 | 3,000 | | 70,275 | 8,707 | 9,536 | 5,376 | 379 | 94,274 | |
| Ind Cert Teacher Supp | 1,000 | | | 1,000 | | 136 | 77 | 5 | 1,218 | |
| School Recognition | 17,020 | | | 17,020 | | | 1,302 | 92 | 18,414 | |
| Stipends | 31,500 | | | 31,500 | | 4,275 | 2,410 | 170 | 38,354 | |
| 5102 subtotal | 1,153,833 | 19,000 | 5,000 | 1,177,833 | 164,667 | 157,522 | 90,104 | 6,360 | 1,596,486 | |
| 5202 | | | | | | | | | | |
| 1 | 64,400 | 3,000 | 5,000 | 72,400 | 622 | 9,825 | 5,539 | 391 | 88,776 | |
| School Recognition | 1,080 | | | 1,080 | | | 83 | 6 | 1,168 | |
| 5202 subtotal | 65,480 | 3,000 | 5,000 | 73,480 | 622 | 9,825 | 5,621 | 397 | 89,944 | |
| 6102 | | | | | | | | | | |
| 1 (12 mo) | 67,725 | 3,000 | - | 70,725 | 7,701 | 9,597 | 5,410 | 382 | 93,816 | |
| School Recognition | 1,080 | | | 1,080 | | | 83 | 6 | 1,168 | |
| 6102 subtotal | 68,805 | 3,000 | - | 71,805 | 7,701 | 9,597 | 5,493 | 388 | 94,984 | |
| 7302 | | | | | | | | | | |
| 1 | 88,750 | - | | 88,750 | 9,648 | 12,043 | 6,789 | 479 | 117,710 | |
| 2 | 121,353 | 4,000 | | 125,353 | 11,920 | 17,010 | 9,590 | 677 | 164,550 | |
| 3 | 41,528 | - | | 41,528 | 16,670 | 5,635 | 3,177 | 224 | 67,234 | |
| School Recognition | 5,400 | | | 5,400 | | | 413 | 29 | 5,842 | |
| Stipends | 18,500 | | | 18,500 | | 2,510 | 1,415 | 100 | 22,526 | |
| 7302 subtotal | 275,531 | 4,000 | - | 279,531 | 38,239 | 37,200 | 21,384 | 1,509 | 377,863 | |
| 7902 | | | | | | | | | | |
| 1 | 37,121 | - | | 37,121 | 12,345 | 5,037 | 2,840 | 200 | 57,544 | |
| 7902 subtotal | 37,121 | - | - | 37,121 | 12,345 | 5,037 | 2,840 | 200 | 57,544 | |
| Middle Total | 1,600,770 | 29,000 | 10,000 | 1,639,770 | 223,574 | 219,181 | 125,442 | 8,855 | 2,216,822 | |

| High School 2022-2023 | | | | | | | | | |
|---------------------------------------|---------------------|---------------------------------|-----------------------|----------------------------|----------------|----------------|---------------|--------------|------------------|
| | 2023-24 Base | Advance Degree Allowance | 2023-24 Salary | Total Empr Paid Ins | FRS | FICA | WC | Total | |
| 5103 | | | | | | | | | |
| 1 | 64,400 | 3,000 | 5,000 | 72,400 | 622 | 9,825 | 5,539 | 391 | 88,776 |
| Extra Class Stipend | 2,500 | - | - | 2,500 | - | 339 | 191 | 14 | 3,044 |
| 2 | 64,400 | 3,000 | 5,000 | 72,400 | 622 | 9,825 | 5,539 | 391 | 88,776 |
| 3 | 64,400 | - | 5,000 | 69,400 | 618 | 9,418 | 5,309 | 375 | 85,120 |
| 4 | 76,200 | 3,000 | - | 79,200 | 12,971 | 10,747 | 6,059 | 428 | 109,405 |
| Extra Class Stipend | 16,171 | - | - | 16,171 | - | 2,194 | 1,237 | 87 | 19,690 |
| 5 (5/7) | 40,313 | 3,000 | - | 43,313 | 11,920 | 5,878 | 3,313 | 234 | 64,658 |
| 6 | 76,200 | 3,000 | - | 79,200 | 11,920 | 10,747 | 6,059 | 428 | 108,354 |
| 7 | 58,275 | 3,000 | - | 61,275 | 11,920 | 8,315 | 4,688 | 331 | 86,529 |
| 8 (4/7) | 38,443 | 3,000 | - | 41,443 | 8,606 | 5,624 | 3,170 | 224 | 59,066 |
| 9 | 55,125 | - | - | 55,125 | 11,920 | 7,480 | 4,217 | 298 | 79,041 |
| 10 | 55,125 | - | - | 55,125 | 11,920 | 7,480 | 4,217 | 298 | 79,041 |
| AP Teacher Supp | 1,500 | - | - | 1,500 | - | 204 | 115 | 8 | 1,826 |
| Ind Cert Teacher Supp | 1,000 | - | - | 1,000 | - | 136 | 77 | 5 | 1,218 |
| School Recognition | 8,100 | - | - | 8,100 | - | - | 620 | 44 | 8,763 |
| Stipends | 25,000 | - | - | 25,000 | - | 3,393 | 1,913 | 135 | 30,440 |
| 5103 subtotal | 647,151 | 21,000 | 15,000 | 683,151 | 83,040 | 91,604 | 52,261 | 3,689 | 913,746 |
| 6103 | | | | | | | | | |
| 1 (11 mo) | 77,880 | 3,000 | - | 80,880 | 11,920 | 10,975 | 6,187 | 437 | 110,400 |
| 2 (12 mo) | 84,960 | 3,000 | 5,000 | 92,960 | 622 | 12,615 | 7,111 | 502 | 113,810 |
| School Recognition | 2,160 | - | - | 2,160 | - | - | 165 | 12 | 2,337 |
| 6103 subtotal | 165,000 | 6,000 | 5,000 | 176,000 | 12,542 | 23,590 | 13,464 | 950 | 226,547 |
| 6303 | | | | | | | | | |
| 7303 | | | | | | | | | |
| 1 | 88,750 | - | - | 88,750 | 9,648 | 12,043 | 6,789 | 479 | 117,710 |
| 2 | 106,200 | 4,000 | - | 110,200 | 7,811 | 14,954 | 8,430 | 595 | 141,991 |
| 3 | 58,275 | - | - | 58,275 | 11,396 | 7,908 | 4,458 | 315 | 82,351 |
| 4 | 40,000 | - | - | 40,000 | 6,281 | 5,428 | 3,060 | 216 | 54,985 |
| School Recognition | 3,840 | - | - | 3,840 | - | - | 294 | 21 | 4,154 |
| 7303 subtotal | 297,065 | 4,000 | - | 301,065 | 35,136 | 40,333 | 23,031 | 1,626 | 401,192 |
| High Total | 1,109,216 | 31,000 | 20,000 | 1,160,216 | 130,718 | 155,528 | 88,757 | 6,265 | 1,541,484 |
| Overall Totals | 2,709,986 | 60,000 | 30,000 | 2,799,986 | 354,292 | 374,709 | 214,199 | 15,120 | 3,758,306 |
| PTO Buy Back 75% participation | | | | 16,650 | | 2,259 | 1,274 | 90 | 20,273 |
| TOTAL PAYROLL EXPENSE | | | | | | | | | 3,778,579 |

Seaside Neighborhood Schools Teacher Salary 2023-24

| Step | Approved Salary Seaside 2022-23 | Approved Salary SNS Scale 2023-24 | Compared to 2022-23 |
|------|---------------------------------|-----------------------------------|---------------------|
| 1 | 50,000.00 | 55,125.00 | 5,125.00 |
| 2 | 53,334.00 | 55,125.00 | 1,791.00 |
| 3 | 53,542.00 | 56,437.50 | 2,895.50 |
| 4 | 53,592.00 | 56,437.50 | 2,845.50 |
| 5 | 53,642.00 | 56,437.50 | 2,795.50 |
| 6 | 53,692.00 | 58,275.00 | 4,583.00 |
| 7 | 53,742.00 | 58,275.00 | 4,533.00 |
| 8 | 53,792.00 | 58,275.00 | 4,483.00 |
| 9 | 53,842.00 | 58,275.00 | 4,433.00 |
| 10 | 53,868.84 | 58,275.00 | 4,406.16 |
| 11 | 54,615.02 | 64,400.00 | 9,784.98 |
| 12 | 55,547.74 | 64,400.00 | 8,852.26 |
| 13 | 56,480.46 | 64,400.00 | 7,919.54 |
| 14 | 57,413.18 | 64,400.00 | 6,986.82 |
| 15 | 58,345.90 | 64,400.00 | 6,054.10 |
| 16 | 59,278.62 | 67,275.00 | 7,996.38 |
| 17 | 60,366.79 | 67,275.00 | 6,908.21 |
| 18 | 61,454.97 | 67,275.00 | 5,820.03 |
| 19 | 62,543.14 | 67,275.00 | 4,731.86 |
| 20 | 63,631.32 | 67,275.00 | 3,643.68 |
| 21 | 64,719.49 | 70,800.00 | 6,080.51 |
| 22 | 65,911.30 | 70,800.00 | 4,888.70 |
| 23 | 67,103.11 | 70,800.00 | 3,696.89 |
| 24 | 68,294.92 | 70,800.00 | 2,505.08 |
| 25 | 69,486.73 | 70,800.00 | 1,313.27 |
| 26 | 70,678.54 | 76,200.00 | 5,521.46 |
| 27 | 71,922.16 | 76,200.00 | 4,277.84 |
| 28 | 73,165.79 | 76,200.00 | 3,034.21 |
| 29 | 74,409.42 | 76,200.00 | 1,790.58 |
| 30 | 75,653.04 | 76,200.00 | 546.96 |
| 31 | 76,896.67 | 76,897.00 | 0.33 |
| 32 | 78,140.30 | 78,140.00 | (0.30) |

The Seaside School, Inc
 Input Sheet for OprReg
 Year Ending June 30, 2024

2022-2023 Budget 2023-2024 Budget Input Col

Middle Expenses

| | | | | | | |
|-------------------|--|--------|---------|---|---------|---|
| 100-4000-5102-310 | Contracted Services | 6,900 | 6,900 | ✓ | 6,900 | M. Stroop |
| 100-4000-5102-330 | Travel/Conferences/Workshops | 3,000 | 3,000 | ✓ | 3,000 | Budgeted Estimate for 23-24 |
| 100-4000-5102-360 | Software Rental | 38,437 | 38,437 | ✓ | 38,437 | Input Technology Tab |
| 100-4000-5102-390 | Copy and Printing | 6,780 | 6,780 | ✓ | 6,780 | Budgeted Estimate for 23-24 (3) copiers plus usage charge Avg \$725/mo |
| 100-4000-5102-510 | Instructional Materials | 28,200 | 28,200 | ✓ | 28,200 | Budgeted Estimate for 23-24 |
| 100-4000-5102-520 | Textbooks | 3,000 | 30,900 | ✓ | 30,900 | \$20,900 General + \$40,000 History (reduce \$30k TM) |
| 100-4000-5102-642 | Non Capital Furniture and Equipment | 5,000 | 5,000 | ✓ | 5,000 | Budgeted Estimate for 23-24 |
| 100-4000-5102-690 | Software | 1,000 | 1,000 | ✓ | 1,000 | Budgeted Estimate for 23-24 |
| 100-4000-5102-730 | Dues & Fees | 500 | 500 | ✓ | 500 | Budgeted Estimate for 23-24 |
| 100-4000-5102-750 | Substitute Teachers | 32,000 | 32,000 | ✓ | 32,000 | Budgeted Estimate for 23-24 |
| 100-4000-5102-790 | Instructional Teacher Budgets | 9,500 | 9,500 | ✓ | 9,500 | Budgeted Estimate for 23-24 |
| 100-4000-5202-510 | Instructional Materials | 500 | 500 | ✓ | 500 | Budgeted Estimate for 23-24 |
| 100-4000-5902-330 | Travel/Conference/Workshops | - | - | ✓ | - | Budgeted Estimate for 23-24 |
| 100-4000-5902-510 | Instructional Materials | - | - | ✓ | - | Budgeted Estimate for 23-24 |
| 100-4000-6102-320 | Contracted Services | 500 | 500 | ✓ | 500 | Budgeted Estimate for 23-24 |
| 100-4000-6102-330 | Travel/Conferences/Workshops | 250 | 250 | ✓ | 250 | Budgeted Estimate for 23-24 |
| 100-4000-6102-510 | Guidance Office Materials | 500 | 500 | ✓ | 500 | Budgeted Estimate for 23-24 |
| 100-4000-6302-590 | Testing and Assessment | 2,000 | 2,000 | ✓ | 2,000 | Budgeted Estimate for 23-24 |
| 100-4000-6402-310 | Staff Development | 2,000 | 10,000 | ✓ | 10,000 | Budgeted Estimate for 23-24 |
| 100-4000-6502-310 | Technology Support & Service | 34,460 | 34,460 | ✓ | 34,460 | Input Technology Tab |
| 100-4000-6502-510 | Technology Supplies | 2,000 | 2,000 | ✓ | 2,000 | Input Technology Tab |
| 100-4000-7202-790 | District Admin Fees | 21,221 | 22,533 | ✓ | 22,533 | Input FEFPOMP Tab |
| 100-4000-7302-310 | School Resource Deputy | 33,475 | 33,475 | ✓ | 33,475 | Budget Request for SRD |
| 100-4000-7302-320 | Contracted Services | - | - | ✓ | - | Budgeted Estimate for 23-24 |
| 100-4000-7302-330 | Travel/Conferences/Workshops | 1,000 | 1,000 | ✓ | 1,000 | Budgeted Estimate for 23-24 |
| 100-4000-7302-370 | Postage | 750 | 750 | ✓ | 750 | Budgeted Estimate for 23-24 |
| 100-4000-7302-390 | Principal Contingence Expense | 3,000 | 3,000 | ✓ | 3,000 | Budgeted Estimate for 23-24 |
| 100-4000-7302-510 | Office Expense | 9,000 | 9,000 | ✓ | 9,000 | Budgeted Estimate for 23-24 |
| 100-4000-7302-512 | 8th Grade Graduation | 3,000 | 3,000 | ✓ | 3,000 | Budgeted Estimate for 23-24 |
| 100-4000-7302-513 | Other School Events | 1,500 | 1,500 | ✓ | 1,500 | Budgeted Estimate for 23-24 |
| 100-4000-7302-642 | Non Capital Furniture and Equipment | 500 | 500 | ✓ | 500 | Budgeted Estimate for 23-24 |
| 100-4000-7302-644 | Non Capitalized Computer Equipment | 500 | 500 | ✓ | 500 | Budgeted Estimate for 23-24 |
| 100-4000-7302-690 | Security Enhancements | - | - | ✓ | - | |
| 100-4000-7302-730 | Dues and Fees | 3,500 | 3,500 | ✓ | 3,500 | Budgeted Estimate for 23-24 |
| 100-4000-7902-320 | Property Insurance | - | 100,000 | ✓ | 100,000 | Prior Foundation Expense |
| 100-4000-7802-350 | Transportation-Contracted Services | 500 | 500 | ✓ | 500 | Budgeted Estimate for 23-24 |
| 100-4000-7902-350 | Support Maintenance Plan | - | - | ✓ | - | Budgeted Estimate for 23-24 |
| 100-4000-7902-351 | Contract Custodial Service | 51,000 | - | ✓ | - | Budgeted Estimate for 23-24 |
| 100-4000-7902-360 | Rentals CAM Fees & Usage Fee | 39,822 | 45,064 | ✓ | 45,064 | Budgeted Estimate for 23-24 (3,718*6mo plus 3,792*6mo) assumption 2.0% inc Jan 2024 |
| 100-4000-7902-370 | Communications | 14,400 | 14,400 | ✓ | 14,400 | Budget Estimate based on 22-23 mo Avg (1200*12) |
| 100-4000-7902-380 | Water/Sewer/Garbage | 5,400 | 5,400 | ✓ | 5,400 | Budget Estimate based on 22-23 mo Avg (450*12) |
| 100-4000-7902-390 | Other Contracted Bldg Services | 45,000 | 65,000 | ✓ | 65,000 | Budgeted Estimate for 23-24 |
| 100-4000-7902-430 | Electricity | 13,800 | 13,800 | ✓ | 13,800 | Budget Estimate based on 22-23 mo Avg (1150*12) |
| 100-4000-7902-510 | Custodial Supplies | 12,000 | 12,000 | ✓ | 12,000 | Budget Estimate based on 22-23 mo Avg (1000*12) |
| 100-4000-7902-640 | Capitalized Furniture and Equipment | 1,500 | 1,500 | ✓ | 1,500 | Budgeted Estimate for 23-24 |
| 100-4000-7902-642 | Noncapitalized Furniture and Equipment | 1,000 | 1,000 | ✓ | 1,000 | Budgeted Estimate for 23-24 |
| 891-4000-9102-315 | School Field Trips | 7,000 | 7,000 | ✓ | 7,000 | Internal Tab |
| 891-4000-9102-317 | 8th Grade Trip | 15,000 | 15,000 | ✓ | 15,000 | Internal Tab |
| 891-4000-9102-512 | Student Activities | 1,500 | 1,500 | ✓ | 1,500 | Internal Tab |
| 891-4000-9102-513 | Athletics General | 30,000 | 73,000 | ✓ | 73,000 | Athletics Tab |
| 891-4000-9102-514 | School Lunches | 18,000 | 18,000 | ✓ | 18,000 | Internal Tab |
| 891-4000-9102-515 | Yearbook | 500 | 500 | ✓ | 500 | Internal Tab |
| 891-4000-9102-516 | BEST Robotics/SeaPerch | 1,000 | 1,000 | ✓ | 1,000 | Internal Tab |
| 891-4000-9102-517 | LEGO Robotics | 1,200 | 1,200 | ✓ | 1,200 | Internal Tab |
| 891-4000-9102-518 | Academic Team | 1,000 | 1,000 | ✓ | 1,000 | Internal Tab |
| 891-4000-9102-519 | Athletics Booster | - | - | ✓ | - | Athletics Tab |
| 891-4000-9102-520 | Great Shake | 3,700 | 3,700 | ✓ | 3,700 | Internal Tab |
| 891-4000-9102-705 | Community Expense | 500 | 500 | ✓ | 500 | Internal Tab |
| 891-4000-9102-792 | Parent Teacher Gifts | 7,500 | 7,500 | ✓ | 7,500 | Internal Tab |

Total Expenses Middle 525,295 679,749 679,749

High Expenses

| | | | | | | |
|-------------------|-------------------------------------|---------|---------|---|---------|--|
| 100-4000-5103-310 | Contracted Services | 4,800 | 4,800 | ✓ | 4,800 | Budgeted Estimate for 23-24 |
| 100-4000-5103-311 | Contracted Services - NFSC Tuition | 225,000 | 265,500 | ✓ | 265,500 | Dual E Students |
| 100-4000-5103-312 | Contracted Services - FLVS | 60,100 | 60,100 | ✓ | 60,100 | FLVS |
| 100-4000-5103-315 | School Field Trips | 600 | 600 | ✓ | 600 | Classroom Field Trip |
| 100-4000-5103-330 | Travel/Conferences/Workshops | 1,200 | 1,200 | ✓ | 1,200 | Budgeted Estimate for 23-24 |
| 100-4000-5103-360 | Software Rental | 31,669 | 31,669 | ✓ | 31,669 | Input Technology Tab |
| 100-4000-5103-390 | Copy and Printing | 10,800 | 10,800 | ✓ | 10,800 | Budgeted Estimate for 23-24 |
| 100-4000-5103-510 | Instructional Materials | 15,600 | 15,600 | ✓ | 15,600 | Budgeted Estimate for 23-24 |
| 100-4000-5103-520 | Textbooks | 65,800 | 129,100 | ✓ | 129,100 | Dual E Students 11-12th \$53,100 + 9-10th \$26,000 + \$40,000 History + \$40,000 Math (reduce \$ |
| 100-4000-5103-642 | Non Capital Furniture and Equipment | 3,000 | 3,000 | ✓ | 3,000 | Budgeted Estimate for 23-24 |
| 100-4000-5103-730 | Dues & Fees | 250 | 250 | ✓ | 250 | Budgeted Estimate for 23-24 |
| 100-4000-5103-750 | Substitute Teachers | 7,000 | 7,000 | ✓ | 7,000 | Budgeted Estimate for 23-24 |
| 100-4000-5103-790 | Instructional Teacher Budgets | 1,750 | 1,750 | ✓ | 1,750 | Teacher Summary |
| 100-4000-5203-510 | Instructional Materials | - | - | ✓ | - | Budgeted Estimate for 23-24 |
| 100-4000-6103-510 | Guidance Office Materials | 1,000 | 1,000 | ✓ | 1,000 | Budgeted Estimate for 23-24 |
| 100-4000-6303-590 | Testing and Assessment | 12,880 | 12,880 | ✓ | 12,880 | Budgeted estimated for 23-24 140 test at \$92 per test |
| 100-4000-6403-310 | Staff Development | 5,000 | 10,000 | ✓ | 10,000 | Budgeted Estimate for 23-24 |
| 100-4000-6503-310 | Technology Support & Service | 32,460 | 32,460 | ✓ | 32,460 | Input Technology Tab |
| 100-4000-6503-510 | Technology Supplies | 2,000 | 2,000 | ✓ | 2,000 | Input Technology Tab |
| 100-4000-7203-790 | District Admin Fees | 22,547 | 28,524 | ✓ | 28,524 | Input FEFPOMP Tab |
| 100-4000-7303-310 | School Resource Deputy | 31,475 | 31,475 | ✓ | 31,475 | Budgeted Estimate for 23-24 |

| | | | | | | |
|----------------------------|-------------------------------------|----------------|----------------|---|----------------|-----------------------------|
| 100-4000-7303-312 | Capstone Scholarships | - | - | ✓ | - | |
| 100-4000-7303-320 | Contracted Services | - | - | | - | Budgeted Estimate for 23-24 |
| 100-4000-7303-330 | Travel/Conferences/Workshops | 1,500 | 1,500 | ✓ | 1,500 | Budgeted Estimate for 23-24 |
| 100-4000-7303-370 | Postage | 150 | 150 | ✓ | 150 | Budgeted Estimate for 23-24 |
| 100-4000-7303-390 | Principal Contingence Expense | 3,000 | 3,000 | ✓ | 3,000 | Budgeted Estimate for 23-24 |
| 100-4000-7303-510 | Office Expense | 10,000 | 10,000 | ✓ | 10,000 | Budgeted Estimate for 23-24 |
| 100-4000-7303-512 | Graduation Ceremony | 7,500 | 7,500 | ✓ | 7,500 | Budgeted Estimate for 23-24 |
| 100-4000-7303-513 | Other School Events | 2,500 | 2,500 | ✓ | 2,500 | Budgeted Estimate for 23-24 |
| 100-4000-7303-642 | Non Capital Furniture and Equipment | 2,000 | 2,000 | ✓ | 2,000 | Budgeted Estimate for 23-24 |
| 100-4000-7303-644 | Non Capitalized Computer Equipment | 1,000 | 1,000 | ✓ | 1,000 | Budgeted Estimate for 23-24 |
| 100-4000-7303-690 | Security Enhancements | - | - | ✓ | - | |
| 100-4000-7303-730 | Dues and Fees | 1,000 | 1,000 | ✓ | 1,000 | Budgeted Estimate for 23-24 |
| 100-4000-7803-320 | Transportation-Insurance | 5,244 | 5,244 | ✓ | 5,244 | Budgeted Estimate for 23-23 |
| 100-4000-7803-350 | Transportation-Contracted Services | 3,000 | 3,000 | ✓ | 3,000 | Budgeted Estimate for 23-24 |
| 100-4000-7803-460 | Transportation-Fuel | 3,330 | 3,330 | ✓ | 3,330 | Budgeted Estimate for 23-24 |
| 100-4000-7903-320 | Property Insurance | - | - | ✓ | - | |
| 100-4000-7903-351 | Contract Custodial Service | - | 38,500 | ✓ | 38,500 | Budgeted Estimate for 23-24 |
| 100-4000-7903-370 | Communications | 11,400 | 11,400 | ✓ | 11,400 | Budgeted Estimate for 23-24 |
| 100-4000-7903-390 | Other Contracted Bldg Services | 500 | 500 | ✓ | 500 | Budgeted Estimate for 23-24 |
| 891-4000-9103-315 | Field Trips | 1,000 | 1,000 | ✓ | 1,000 | Internal Tab |
| 891-4000-9103-316 | City Trip | 2,000 | 2,000 | ✓ | 2,000 | Internal Tab |
| 891-4000-9103-317 | Senior Trip | 10,000 | 10,000 | ✓ | 10,000 | Internal Tab |
| 891-4000-9103-512 | Student Activities | 3,000 | 3,000 | ✓ | 3,000 | Internal Tab |
| 891-4000-9103-513 | Athletics General | 10,000 | 36,000 | ✓ | 36,000 | Athletics Tab |
| 891-4000-9103-514 | School Lunches | 2,000 | 2,000 | ✓ | 2,000 | Internal Tab |
| 891-4000-9103-515 | Yearbook | 500 | 500 | ✓ | 500 | Internal Tab |
| 891-4000-9103-516 | Robotics | 3,000 | 3,000 | ✓ | 3,000 | Internal Tab |
| 891-4000-9103-519 | Athletics Booster | - | - | ✓ | - | Athletics Tab |
| 891-4000-9103-530 | NHS | 1,000 | 1,000 | ✓ | 1,000 | Internal Tab |
| 891-4000-9103-531 | Tech Team | 1,000 | 1,000 | ✓ | 1,000 | Internal Tab |
| 891-4000-9103-532 | Sci-fi | 1,000 | 1,000 | ✓ | 1,000 | Internal Tab |
| 891-4000-9103-533 | SGA | 1,000 | 1,000 | ✓ | 1,000 | Internal Tab |
| 891-4000-9103-533 | History Club | 1,000 | 1,000 | ✓ | 1,000 | Internal Tab |
| 891-4000-9103-535 | Mu Alpha Theta | 1,000 | 1,000 | ✓ | 1,000 | Internal Tab |
| 891-4000-9103-536 | Future Medical | 1,000 | 1,000 | ✓ | 1,000 | Internal Tab |
| 891-4000-9103-537 | FCA | 1,000 | 1,000 | ✓ | 1,000 | Internal Tab |
| 891-4000-9103-705 | Community Expense | 500 | 500 | ✓ | 500 | Internal Tab |
| 891-4000-9103-792 | Parent Teacher Gifts | 3,000 | 3,000 | ✓ | 3,000 | Internal Tab |
| Total Expenses High | | 630,055 | 809,332 | | 809,332 | |

Middle

| Revenue | Amount Gate & Dues Collect | Amount School Fundraised | Amount Needed Foundation | Total Expense Amount | | | | | | | | |
|----------------------|----------------------------|--------------------------|--------------------------|----------------------|-----------------|-----------------|-----------------|-----------------|-------------------|-----------------|-----------------|--|
| | 12,500.00 | 30,500.00 | 30,000.00 | 73,000.00 | | | | | | | | |
| Expense | Baseball | Basketball | Cross Country | Dance | ESports | Fishing | Golf | Soccer | Tennis | Track | Volleyball | |
| Coaches Stipends | 2,500.00 | 7,500.00 | 4,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | 5,000.00 | 2,000.00 | 4,000.00 | 2,500.00 | |
| Travel | | | | | | | | | | | 1,000.00 | |
| Officials | 1,000.00 | 2,000.00 | | | | | | 2,000.00 | | | | |
| Rentals | | 2,000.00 | 2,500.00 | | | | | | | 2,000.00 | 2,000.00 | |
| Equipment & Supplies | 1,500.00 | 1,000.00 | | 1,500.00 | 1,500.00 | 1,500.00 | 1,000.00 | 2,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | |
| Uniforms | | | | | | | | | | | | |
| Total Expense | 5,000.00 | 12,500.00 | 6,500.00 | 3,500.00 | 3,500.00 | 3,500.00 | 3,000.00 | 9,000.00 | 3,000.00 | 7,000.00 | 6,500.00 | |
| | | | | | | | | | Foundation | 30,000.00 | | |
| | | | | | | | | | General Athletics | 43,000.00 | 73,000.00 | |

High

| Revenue | Amount Gate & Dues Collect | Amount School Fundraised | Amount Needed General Rev | Total Expense Amount |
|-----------------------------|----------------------------|--------------------------|---------------------------|----------------------|
| | 6,750.00 | 19,250.00 | 10,000.00 | 29,250.00 |
| Expense | Esports | Fishing | Lacrosse | Total |
| Coaches Stipends | 2,000.00 | 2,000.00 | 5,000.00 | 9,000.00 |
| Travel | | | 4,000.00 | 4,000.00 |
| Officials | | | 1,500.00 | 1,500.00 |
| Equipment & Supplies | 1,500.00 | 1,500.00 | 5,000.00 | 8,000.00 |
| Uniforms | | | 7,000.00 | 7,000.00 |
| Dues & Fees | | | | 2,500.00 |
| Miscellaneous Other Expense | | | 4,000.00 | 4,000.00 |
| Total Expense | 3,500.00 | 3,500.00 | 26,500.00 | 36,000.00 |
| | | Foundation | 10,000.00 | |
| | | General Athletics | 26,000.00 | 36,000.00 |

**SEASIDE
INTERNAL
2023-2024**

| | Amount School will Collect | Amount Needed General Rev | Total Expense Amount | |
|-----------------------------|----------------------------------|---------------------------------|----------------------------|----------------|
| Middle School | | | | |
| School Field Trips | 7,000 | - | 7,000 | 23-24 estimate |
| 8th Grade Trip | 15,000 | - | 15,000 | 23-24 estimate |
| Student Activities | 1,500 | - | 1,500 | 23-24 estimate |
| School Lunches | 14,500 | 3,500 | 18,000 | 23-24 estimate |
| Yearbook (see detail below) | 500 | - | 500 | 23-24 estimate |
| BEST Robotics/SeaPerch | - | 1,000 | 1,000 | 23-24 estimate |
| LEGO Robotics | - | 1,200 | 1,200 | 23-24 estimate |
| Academic Team | - | 1,000 | 1,000 | 23-24 estimate |
| Great Shake | - | 3,700 | 3,700 | 23-24 estimate |
| Community Expense | - | 500 | 500 | 23-24 estimate |
| Parent Teacher Gifts | 7,500 | - | 7,500 | 23-24 estimate |
| Total Internal | 46,000 | 10,900 | 56,900 | |

| | Amount School will Collect | Amount Needed General Rev | Total Expense Amount | |
|-----------------------|----------------------------------|---------------------------------|----------------------------|----------------|
| High School | | | | |
| Field Trips | 1,000 | - | 1,000 | 23-24 estimate |
| City Trip | 2,000 | - | 2,000 | 23-24 estimate |
| Senior Trip | 10,000 | - | 10,000 | 23-24 estimate |
| Student Activities | 3,000 | - | 3,000 | 23-24 estimate |
| School Lunches | 1,000 | 1,000 | 2,000 | 23-24 estimate |
| Yearbook | 500 | - | 500 | 23-24 estimate |
| Robotics HS | - | 3,000 | 3,000 | 23-24 estimate |
| NHS | 1,000 | - | 1,000 | 23-24 estimate |
| Tech Team | 1,000 | - | 1,000 | 23-24 estimate |
| Sci-fi | 1,000 | - | 1,000 | 23-24 estimate |
| SGA | 1,000 | - | 1,000 | 23-24 estimate |
| History Club | 1,000 | - | 1,000 | 23-24 estimate |
| Mu Alpha Theta | 1,000 | - | 1,000 | 23-24 estimate |
| Future Medical | 1,000 | - | 1,000 | 23-24 estimate |
| FCA | 1,000 | - | 1,000 | 23-24 estimate |
| Community Expense | - | 500 | 500 | 23-24 estimate |
| Parent Teacher Gifts | 3,000 | - | 3,000 | 23-24 estimate |
| Total Internal | 28,500 | 4,500 | 33,000 | |

0

Technology

2023-2024 Budget

| | | Middle | High | Total |
|--|---|---------------|---------------|----------------|
| 100-4000-5102/3-360 Software Rentals/Renewals | | | | |
| Common Goal Systems, Inc. | Teacher Ease Gradebook \$120 per teacher | 3,174 | 3,174 | 6,348 |
| Discovery Education | DE Streaming Middle School License | 500 | 500 | 1,000 |
| ALL In Learning | Allows Assess/Score Student Performance Data-both schools | 2,100 | 2,100 | 4,200 |
| Jasperactive/Geomet | Full Suite License | 3,700 | - | 3,700 |
| CCI Learning | Microsoft Office License | 750 | 750 | 1,500 |
| NCS Pearson (Certiport) | Microsoft Exam Fees | 3,700 | - | 3,700 |
| Achieve 3000 | Literacy Solutions | 7,525 | - | 7,525 |
| Voyager | Language Live | 2,783 | - | 2,783 |
| Newsela | Newsela | - | - | - |
| IXL | Math Software | 1,650 | 1,650 | 3,300 |
| EdPuzzle | EdPuzzle Software | 1,260 | - | 1,260 |
| Navigate | Suite 360 Software | 8,500 | - | 8,500 |
| Raptor | Vistor Management Software | 695 | 695 | 1,390 |
| College Board | Pre AP Software | - | 20,000 | 20,000 |
| CTE Software | Career Technology Software for certifications | - | - | - |
| Misc Classroom Inst Software | Middle Classroom Software | 2,100 | - | 2,100 |
| Misc Classroom Inst Software | High Classroom Software | - | 2,800 | 2,800 |
| Naviance Program | High Student Readiness | - | - | - |
| Total 100-4000-5102/3-360 | | 38,437 | 31,669 | 70,106 |
| | | | | |
| 100-4000-6502/3-310 Technology Support & Service | | | | |
| Tech Smartboard Repair | General Repairs and Maintenance | 2,000 | - | 2,000 |
| Computer Consulting (Tecaba) | Support Services | 26,160 | 26,160 | 52,320 |
| Firefly Digital | Hosting & Maintenance for Lottery System | 2,000 | 2,000 | 4,000 |
| Barracuda | Anti Spam | 1,800 | 1,800 | 3,600 |
| Blackboard Annual Fee | WebSite Hosting Development | 1,500 | 1,500 | 3,000 |
| Smart Choice | Lottery Updates and Modifications | 1,000 | 1,000 | 2,000 |
| Total 100-4000-6502/3-310 | | 34,460 | 32,460 | 66,920 |
| | | | | |
| 100-4000-6502/3-510 Technology Materials and Supplies | | | | |
| Supplies | General School Technology Supplies | 2,000 | 2,000 | 4,000 |
| Total 100-4000-6502/3-510 | | 2,000 | 2,000 | 4,000 |
| | | | | |
| School Totals | | 74,897 | 66,129 | 141,026 |

Budget Change Tracking - Detailed

| | Transfer from Foundation | Increase / (Decrease) | |
|---|-------------------------------------|----------------------------------|-------------------------|
| 2022-23 Cash Need | 361,253 | | |
| FEFP Adjustment to 2022-23 3rd Calc | (123,402) | (484,655) | |
| 2022-23 salary actuals | 182,885 | 306,287 | |
| Step Increase on 2022-23 scale | 221,852 | 38,967 | |
| Custodial Contract removed for MS | 170,852 | (51,000) | |
| CAM MS adjustment for 2023-24 | 176,094 | 5,242 | |
| Insurance to actual 2022-23 | 179,335 | 3,241 | |
| Increase of 3% to 2023-24 FRS based on Gov Proposal | 252,127 | 72,792 | |
| Addition of 40 FTE for 9th and 10th grades | (153,714) | (405,841) | |
| Addition of 2 full time HS teachers | 25,048 | 178,762 | |
| Addition of 2 Portables \$8,329.87/mo | 125,006 | 99,958 | |
| Adjust Substitutes for HS | 142,006 | 17,000 | |
| Contracted Services LBL at 6 months | 235,006 | 93,000 | |
| Add textbooks \$40,000 HS Math and \$80,000 for MS HS Social | 355,006 | 120,000 | |
| School Financial Contract | 360,006 | 5,000 | |
| Revise Portable Lease \$9,161/mo | 369,979 | 9,973 | |
| Moved MS Admin Asst to HS | 369,979 | - | |
| Added MS Admin Asst at \$20/hr 30hrs/week 36weeks/year | 409,076 | 39,097 | |
| Moved MS Custodian to HS | 409,076 | - | |
| Facility Manager at \$55,000 at MS | 490,521 | 81,445 | |
| Update Athletic expense and add \$49,750 fundraised revenue | 490,521 | - | |
| Increase FEFP by 2% | 404,498 | (86,023) | |
| Add Middle School Teacher | 491,613 | 87,115 | |
| Remove Contingency | 402,897 | (88,716) | |
| Option 1.2 Salary Scale | 579,722 | 176,825 | |
| Replace Aide Position w/ Teaching Position at HS | 620,975 | 41,253 | |
| Change 1 Guidance Position at HS from 12 mo to 11 mo | 612,979 | (7,996) | |
| Update Salary for ED, include Moving Exp | 645,772 | 32,793 | |
| Remove Addtl MS Admin Asst | 607,474 | (38,298) | |
| Remove MS Teacher (New Hire) | 514,174 | (93,300) | |
| Remove Facility Manager (New Hire) | 434,759 | (79,415) | |
| Adjust Finance/HR Director Scale | 438,099 | 3,340 | |
| Reduce LBL contracted services to \$40,000 | 385,099 | (53,000) | |
| Adjust Enrollment (9th - 80, 10th - 50, 11th - 66, 12th - 52) | 388,810 | 3,711 | *Shifted 14 budgeted st |
| Increase total textbooks to \$220,000 | 406,710 | 17,900 | |
| Adjust Staff Development to \$20,000 | 419,710 | 13,000 | |
| Add High School Custodial Contract \$25,000 | 444,710 | 25,000 | |
| Adjust Board Expense \$12,000 Board on Track Software and \$60,000 Marketing | 499,210 | 54,500 | |
| Add Part Time HS Teacher - No Benefits | 538,713 | 39,503 | |
| Substitutes adjust back to 2022-23 budget amount of \$39,000 | 521,713 | (17,000) | |
| Remove Admin Position | 398,283 | (123,429) | |
| Add \$20,000 to MS Admin Stipends | 422,903 | 24,620 | |
| Add \$10,000 To HS Admin Position | 435,214 | 12,310 | |
| Adjust Spanish New Hire to Step 4 | 426,790 | (8,424) | |
| FRS adjustment to 2023-24 Final Rate at 13.57% | 391,419 | (35,372) | |
| Adj Teacher Salary Scale to Board Approved Excel Sheet | 406,385 | 14,966 | |
| Adjust Custodian hours | 400,628 | (5,757) | |
| Add expected ESSER revenue | 285,547 | (115,081) | |
| Adjust to 2023-24 Conf Calc FEFP Worksheet | 138,174 | (147,373) | |
| Update Staff Salaries per School Worksheet | 262,208 | 124,034 | |
| Reduced Board Contract Consultants | 242,208 | (20,000) | |
| Add Facility Cost | 282,208 | 40,000 | |
| Add School Property, GL, D&O Insurance Policies (Prior Foundation Direct Pay) | 458,408 | 176,200 | |
| Add NWFSC lease, Lyceum lease, and Building R&M (Prior Foundation Direct Pay) | 550,311 | 91,903 | |
| Add Local Capital Improvement Revenue | 116,451 | (433,859) | |
| Additional anticipated LCIR expense (Zero Surplus) | 158,474 | 42,023 | |
| Adjust Health Insurance to 7% Increase | 164,666 | 6,191 | |
| Reduce HS FTE by 2% for Attrition Related to courses outside of SCHS | 218,845 | 54,180 | |
| Update Staff Salaries per School Worksheet | 222,133 | 3,288 | |
| Update Salaries - add extra classes, revise admin assistant tbd, and stipends | 290,262 | 68,129 | |
| Reduce Textbooks \$60,000 | 230,262 | (60,000) | |
| Increase HS Custodial Contract | 243,762 | 13,500 | |
| Increase MS Property Insurance to \$177,000 | 270,762 | 27,000 | |
| Reduce LCIR estimate to \$398,000 and remove additional facility cost offset | 264,565 | (6,197) | |
| Update Salaries - Admin Scale / Advanced Degree Stipends | 269,368 | 4,803 | |
| Adjust Property Insurance Expense | 248,566 | (20,802) | |
| Adjust ESSER III to actual FY23 year end balances | 223,941 | (24,625) | |

Total Increase / Decrease to Foundation Draw (137,312)

2023-24 Cash Need 223,941

Goal 260,000

Seaside FEFP Recap Based on FY24 1st Calc Worksheet

| | | | Ave Gross/FTE | 5th | 6th | 7th | 8th | 9th | 10th | 11th | 12th | Total | ESE % |
|--------------|------------|------------------|---------------|-----|-----|-----|-----|-----|------|------|------|------------|-------|
| Middle | 192 | 2,042,921 | 10,640 | 48 | 48 | 48 | 48 | | | | | 192 | 12% |
| High | 243 | 2,531,092 | 10,414 | | | | | 80 | 50 | 66 | 52 | 248 | 3% |
| Total | 435 | 4,574,013 | 10,514 | | | | | | | | | 440 | |

| FEFP | | | |
|--------------|---------------|------------------|-------------------------------------|
| Middle | 192 | 2,025,081 | (Gross FEFP-FEFP FC - Dist Adj fee) |
| High | 243 | 2,508,509 | |
| Total | 435.04 | 4,533,590 | |

| FEFP FC | | | |
|--------------|---------------|---------------|------------------------------------|
| Middle | 192 | 17,840 | (Difference of 2%fee - ActAdj fee) |
| High | 243 | 22,583 | |
| Total | 435.04 | 40,423 | |

| Adj Fee | | |
|--------------|----------------|---------------|
| Middle | 44.13% | 22,533 |
| High | 55.87% | 28,524 |
| Total | 100.00% | 51,057 |

| Only for FC calc 2% Std Fee | | | |
|-----------------------------|----------------|---------------|-------------|
| Middle | 44.13% | 40,374 | (2% X FEFP) |
| High | 55.87% | 51,106 | |
| Total | 100.00% | 91,480 | |

| | |
|-----------------|------------------|
| FEFP | 4,574,013 |
| Dist Fee | (51,057) |
| Net FEFP | 4,522,956 |

Coversheet

SFS Budget Update

Section: III. Finance Meeting Topics (2023-2024 Budget)
Item: C. SFS Budget Update
Purpose: Discuss
Submitted by:
Related Material: Aug 2023 Seaside Finance Board Pack.pdf
SNS Public Funds Net Ck Bank Statement Aug-2023.pdf
SNS ATH Bank Statement Aug-2023.pdf
SNS OPR Bank Statement Aug-2023.pdf
Aug 2023 Seaside Report.xlsm
SNS INT Bank Statement Aug-2023.pdf

The Seaside School, Inc
Balance Sheet All Funds
August 31, 2023

| | Operating | ESSER Special Revenue | Capital Outlay | Total |
|--|----------------|--------------------------|----------------|------------------|
| Assets and Other Debits | | | | |
| Cash - Operating - Regions | 480,677 | - | - | 480,677 |
| Cash - Internal - Truist | 99,671 | - | - | 99,671 |
| Cash - Athletic - Regions | 21,394 | - | - | 21,394 |
| Cash - Money Market - Regions | - | - | 131,352 | 131,352 |
| Cash - Prepaid Visa | 12,768 | - | - | 12,768 |
| Petty Cash | 100 | - | - | 100 |
| Accounts Receivable - FEFP | 79,522 | - | - | 79,522 |
| Accounts Receivable - Other | - | 2,295 | 68,307 | 70,602 |
| Due from Foundation | 28,300 | - | - | 28,299 |
| Prepaid Expenses | 3,718 | - | - | 3,718 |
| Due from Other Funds | 90,577 | - | - | 90,577 |
| Total Assets and Other Debits | <u>816,726</u> | <u>2,295</u> | <u>199,659</u> | <u>1,018,680</u> |
| Liabilities, Fund Equity, and Other Credits | | | | |
| Liabilities: | | | | |
| Accrued Salaries | 17,235 | - | - | 17,235 |
| Accrued Payroll Liabilities - Insurance | 5,171 | - | - | 5,171 |
| Accounts Payable | 119,270 | - | 28,000 | 147,270 |
| Deferred Revenue | - | - | - | - |
| Note Payable | - | - | - | - |
| Due to Other Funds | - | 2,295 | 88,282 | 90,577 |
| Total Liabilities | <u>141,676</u> | <u>2,295</u> | <u>116,282</u> | <u>260,253</u> |
| Fund Equity and Other Credits | | | | |
| Fund Balance | 591,972 | - | 56,828 | 648,800 |
| Excess (Deficiency) of Revenues - YTD | 83,078 | - | 26,549 | 109,628 |
| Total Fund Equity and Other Credits | <u>675,050</u> | <u>-</u> | <u>83,377</u> | <u>758,427</u> |
| Total Liabilities Fund Equity and Other Credits | <u>816,726</u> | <u>2,295</u> | <u>199,659</u> | <u>1,018,680</u> |

**Revenues, Expenses, & Excess or Deficiency / Budget vs. Actual
Combined Summary
Month and Year-to-Date Ending August 31, 2023**

Revenues & Expenses

| | Current Month | Year to Date | Annual Budget | Balance Remaining | % Remaining |
|---|----------------------|---------------------|----------------------|--------------------------|--------------------|
| Revenues | | | | | |
| FEFP - Walton County School District | 378,020 | 756,040 | 4,533,589 | 3,777,550 | 83% |
| FEFP - Restricted Capital Outlay | 3,148 | 6,295 | 40,423 | 34,128 | 84% |
| Industry Certification Funding | - | - | 18,700 | 18,700 | 100% |
| Advance Placement Funding | - | - | 10,000 | 10,000 | 100% |
| Florida Teacher Lead Program | - | - | 7,000 | 7,000 | 100% |
| School Recognition Funds | - | - | 38,680 | 38,680 | 100% |
| Miscellaneous Revenue | 339 | 339 | - | (339) | - |
| Transfer Facility Lease | 14,000 | 28,000 | 168,000 | 140,000 | 83% |
| Sponsor a Teacher | - | - | 6,000 | 6,000 | 100% |
| Charter School Capital Outlay | 18,333 | 36,667 | 217,520 | 180,853 | 83% |
| District Local Capital Improvement | 36,155 | 72,310 | 433,859 | 361,550 | 83% |
| ESSER III | - | - | 115,082 | 115,082 | 100% |
| School Lunch Revenue MS | - | - | 14,500 | 14,500 | 100% |
| School Lunch Revenue HS | - | - | 1,000 | 1,000 | 100% |
| School Field Trips MS | - | - | 7,000 | 7,000 | 100% |
| 8th Grade Field Trip MS | 500 | 500 | 15,000 | 14,500 | 97% |
| School Field Trips (City/Senior) HS | - | - | 13,000 | 13,000 | 100% |
| Athletics General | 1,400 | 1,400 | 69,000 | 67,600 | 98% |
| Parent Teacher Gift Collection MS | - | - | 7,500 | 7,500 | 100% |
| Parent Teacher Gift Collection HS | - | - | 3,000 | 3,000 | 100% |
| Yearbook Revenue MS | - | - | 500 | 500 | 100% |
| Yearbook Revenue HS | - | - | 500 | 500 | 100% |
| Student Activities MS | - | - | 1,500 | 1,500 | 100% |
| Student Activities HS | 1,145 | 1,145 | 11,000 | 9,855 | 90% |
| Transfer from Foundation | - | - | 218,846 | 218,846 | 100% |
| Total Revenues | 453,040 | 902,696 | 5,951,199 | 5,048,504 | 85% |
| Expenses | | | | | |
| 5100 - Instruction | 358,229 | 411,699 | 3,211,877 | 2,800,178 | 87% |
| 5200 - Exceptional Instruction | 7,967 | 7,967 | 90,444 | 82,477 | 91% |
| 6100 - Student Personnel Services | 26,266 | 43,467 | 323,781 | 280,314 | 87% |
| 6300 - Curriculum Development | 436 | 436 | 14,880 | 14,444 | 97% |
| 6400 - Instructional Staff Training Services | - | 575 | 20,000 | 19,425 | 97% |
| 6500 - Instructional-Related Technology | 491 | 6,051 | 70,920 | 64,869 | 91% |
| 7100 - Board Administration | 5,690 | 11,259 | 136,400 | 125,141 | 92% |
| 7200 - General Administration | 4,254 | 8,507 | 51,057 | 42,550 | 83% |
| 7300 - School Administration | 69,642 | 138,086 | 871,126 | 733,041 | 84% |
| 7500 - Fiscal Services | 10,000 | 15,833 | 95,000 | 79,167 | 83% |
| 7800 - Student Transportation Services | 64 | 186 | 12,074 | 11,888 | 98% |
| 7900 - Operation of Plant | 38,122 | 60,335 | 402,608 | 342,273 | 85% |
| F360 - Capital Outlay | 50,066 | 82,427 | 431,859 | 349,432 | 81% |
| 9100 - Community Services | 6,239 | 6,239 | 198,900 | 192,661 | 97% |
| Buyback | - | - | 20,273 | 20,273 | 100% |
| Total Expenses | 577,467 | 793,068 | 5,951,199 | 5,158,131 | 87% |
| Excess (Deficiency) Revenues Over Expenses | (124,427) | 109,628 | (0) | | |



Bonifay
402 N. Waukesha Street
Bonifay, FL 32425

SEASIDE SCHOOL INC
PO BOX 4610
SANTA ROSA BEACH FL 32459-4610

ACCOUNT # **0264929337**

Cycle 092
Enclosures 26
Page 0
1 of 2

PUBLIC FUNDS NET INTEREST CHECKING

August 1, 2023 through August 31, 2023

SUMMARY

| | | | |
|--------------------------|---------------------|-------------------|-----------|
| Beginning Balance | \$131,352.53 | Minimum Balance | \$131,352 |
| Deposits & Credits | \$0.00 + | 2023 YTD Interest | \$1.01 |
| Net Interest Earned | \$0.15 + | | |
| Withdrawals | \$0.00 - | | |
| Fees | \$0.00 - | | |
| Automatic Transfers | \$0.00 + | | |
| Checks | \$0.00 - | | |
| Ending Balance | \$131,352.68 | | |

INTEREST

| | | |
|-------|------------------|------|
| 08/08 | Interest Payment | 0.15 |
|-------|------------------|------|

DAILY BALANCE SUMMARY

| Date | Balance |
|-------|------------|
| 08/08 | 131,352.68 |

You may request account disclosures containing terms, fees, and rate information (if applicable) for your account by contacting any Regions office.

For all your banking needs, please call 1-800-REGIONS (734-4667) or visit us on the Internet at www.regions.com. (TTY/TDD 1-800-374-5791)



Thank You For Banking With Regions!

2023 Regions Bank Member FDIC. All loans subject to credit approval.

Powered by BoardOnTrack

Easy Steps to Balance Your Account

Checking Account

| | | |
|----|---|------|
| 1. | Write here the amount shown on statement for ENDING BALANCE | \$ |
| 2. | Enter any deposits which have not been credited on this statement. | \$ + |
| 3. | Total lines 1 & 2 | \$ = |
| 4. | Enter total from 4a (column on right side of page) | \$ - |
| 5. | Subtract line 4 from line 3. This should be your checkbook balance. | \$ = |

4a List any checks, payments, transfers or other withdrawals from your account that are not on this statement.

| Check No. | Amount |
|-------------------------------|--------|
| | \$ |
| | \$ |
| | \$ |
| | \$ |
| | \$ |
| | \$ |
| | \$ |
| | \$ |
| | \$ |
| | \$ |
| | \$ |
| | \$ |
| | \$ |
| | \$ |
| | \$ |
| Total Enter in Line 4 at Left | |

The law requires you to use "reasonable care and promptness" in examining your bank statement and any checks sent with it and to report to the Bank an unauthorized signature (i.e., a forgery), any alteration of a check, or any unauthorized endorsement. You must report any forged signatures, alterations or forged endorsements to the Bank within the time periods specified under the Deposit Agreement. If you do not do this, the Bank will not be liable to you for the losses or claims arising from the forged signatures, forged endorsements or alterations. Please see the Deposit Agreement for further explanation of your responsibilities with regard to your statement and checks. A copy of our current Deposit Agreement may be requested at any of our branch locations.

Summary of Our Error Resolution Procedures
 In Case of Errors or Questions About Your Electronic Transfers
 Telephone us toll-free at 1-800-734-4667
 or write us at
 Regions Electronic Funds Transfer Services
 Post Office Box 413
 Birmingham, Alabama 35201

Please contact Regions as soon as you can, if you think your statement is wrong or if you need more information about a transfer listed on your statement. We must hear from you no later than sixty (60) days after we sent the FIRST statement on which the problem or error appeared.

- (1) Tell us your name and account number.
- (2) Describe the error or the transfer you are unsure about and explain as clearly as you can why you believe it is an error or why you need more information.
- (3) Tell us the dollar amount of the suspected error.

If you tell us verbally, we may require that you send us your complaint or question in writing within ten (10) business days.

We will determine whether an error occurred within ten (10) business days after we hear from you and will correct any error promptly. If we need more time, however, we may take up to forty-five (45) days to investigate your complaint or question (ninety (90) days for POS transactions or for transfers initiated outside of the United States). If we decide to do this, we will credit your account within ten (10) business days for the amount you think is in error. If, after the investigation, we determine that no bank error occurred, we will debit your account to the extent previously credited. If we ask you to put your complaint in writing and we do not receive it within ten (10) business days, we may not credit your account.

New Accounts- If an alleged error occurred within thirty (30) days after your first deposit to your account was made, we may have up to ninety (90) days to investigate your complaint, provided we credit your account within twenty (20) business days for the amount you think is in error.

If we decide there was no error, we will send you a written explanation within three (3) business days after we finish our investigation. You may ask for copies of the documents that we used in our investigation.

FOR QUESTIONS CONCERNING THIS STATEMENT OR FOR VERIFICATION OF A PREAUTHORIZED DEPOSIT, PLEASE CALL 1-800-REGIONS (734-4667) OR VISIT YOUR NEAREST REGIONS LOCATION.

| | | | | |
|-------------------------|---------------------------|-------------------------------|-------------------------------|---------------------------|
| ADJ - Adjustment | RI - Return Item | CR - Credit | SC - Service Charge | OD - Overdrawn |
| EB - Electronic Banking | NSF - Nonsufficient Funds | APY - Annual Percentage Yield | FWT - Federal Withholding Tax | *Break in Number Sequence |

You can make a deposit at the branch during business hours or at a Regions Deposit-Smart ATM, and you can also make a transfer or deposit through Regions Online Banking or Mobile Banking. To make a deposit to an overdrawn account 24 hours a day, please visit <https://selfservice.regions.com>.

Regions

SNS

Seaside Neighborhood School - Public Funds Net Checking

Account: 9337

| Date | Check Num Trans Type | Batch Number | | Vendor | Description | Deposit | Payment | Balance | Status |
|-----------|-------------------------|--------------|-------------------------|----------|-------------|---------|---------|------------|---------|
| 7/10/2023 | Deposit | | DepView | Interest | | 0.11 | | 131,352.53 | Cleared |
| 8/8/2023 | Bank Fee | | View | Interest | | 0.15 | | 131,352.68 | Cleared |



Bonifay
402 N. Waukesha Street
Bonifay, FL 32425

SEASIDE SCHOOL INC
ATHLETIC ACCOUNT
PO BOX 4610
SANTA ROSA BEACH FL 32459-4610

ACCOUNT # 0172147644

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Enclosures 0
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LIFEGREEN NOT FOR PROFIT CHECKING

August 1, 2023 through August 31, 2023

SUMMARY

| | | | |
|--------------------------|--------------------|-----------------------------------|----------|
| Beginning Balance | \$21,514.19 | Minimum Daily Balance | \$21,514 |
| Deposits & Credits | \$1,400.00 + | Average Monthly Statement Balance | \$21,830 |
| Withdrawals | \$0.00 - | | |
| Fees | \$0.00 - | | |
| Automatic Transfers | \$0.00 + | | |
| Checks | \$0.00 - | | |
| Ending Balance | \$22,914.19 | | |

DEPOSITS & CREDITS

| | | | |
|-------------------------------------|-------|------------------------|-------------------|
| 08/25 | Venmo | Cashout Marianne Lance | 250.00 |
| 08/25 | Venmo | Cashout Marianne Lance | 1,150.00 |
| Total Deposits & Credits | | | \$1,400.00 |

DAILY BALANCE SUMMARY

| | |
|-------------|----------------|
| <u>Date</u> | <u>Balance</u> |
| 08/25 | 22,914.19 |

You may request account disclosures containing terms, fees, and rate information (if applicable) for your account by contacting any Regions office.

For all your banking needs, please call 1-800-REGIONS (734-4667) or visit us on the Internet at www.regions.com. (TTY/TDD 1-800-374-5791)



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2023 Regions Bank Member FDIC. All loans subject to credit approval.

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Regions

SNS

Seaside Neighborhood School - Athletic

Account: 7644

| Date | Check Num Trans Type | Batch Number | Vendor | Description | Deposit | Payment | Balance | Status | |
|-----------|-------------------------|---------------------|-------------------------|--------------|---|----------|----------|-----------|---------|
| 6/29/2023 | 5087 | SNS-23-ATH-JUNE.pdf | View | Sally Bailey | VB Headcoach Stipen - Org issued 10.25.22 | | 1,500.00 | 19,994.19 | Cleared |
| 8/24/2023 | Deposit | | DepView | Venmo | Middle School - See Support | 250.00 | | 20,244.19 | Cleared |
| 8/24/2023 | Deposit | | DepView | Venmo | Middle School - See Support | 1,150.00 | | 21,394.19 | Cleared |



Seaside School
 2587 S County Highway 395
 Santa Rosa Beach, FL 32459

SEASIDE SCHOOL INC
 OPERATING ACCOUNT
 PO BOX 4610
 SANTA ROSA BEACH FL 32459-4610

ACCOUNT # 0044955227

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PUBLIC FUNDS NET INTEREST CHECKING

August 1, 2023 through August 31, 2023

SUMMARY

| | | | |
|--------------------------|---------------------|-----------------|-----------|
| Beginning Balance | \$365,317.87 | Minimum Balance | \$231,395 |
| Deposits & Credits | \$574,662.33 + | | |
| Withdrawals | \$450,222.96 - | | |
| Fees | \$65.12 - | | |
| Automatic Transfers | \$0.00 + | | |
| Checks | \$9,014.91 - | | |
| Ending Balance | \$480,677.21 | | |

DEPOSITS & CREDITS

| | | |
|-------------------------------------|--|---------------------|
| 08/11 | Walton County SC Ap Inv Seaside Neighb | 337,153.33 |
| 08/28 | The Seaside Scho Bill.Com Seaside Neighb 025xaivgzzlwqxl | 196,839.00 |
| 08/30 | Walton County SC Ap Inv Seaside Neighb | 40,670.00 |
| Total Deposits & Credits | | \$574,662.33 |

WITHDRAWALS

| | | |
|-------|--|------------|
| 08/01 | Businessfirst IN E-Check Seaside School Bfic05212023073 | 706.97 |
| 08/01 | American Funds Investment Seaside School lrk112541230731 | 948.71 |
| 08/02 | Bill.Com Payables The Seaside SC 025wxmnagnkzt3d | 33,811.04 |
| 08/03 | AFLAC Insurance Seaside Neighb Vh202576227 | 640.73 |
| 08/03 | Bill.Com Payables The Seaside SC 025znkiisfl28j0 | 2,192.96 |
| 08/04 | Fla Dept Revenue Crc Seaside School 56382070 | 29,038.97 |
| 08/07 | Achma Visb Bill Pymnt Seaside Neighb 2887799 | 680.52 |
| 08/09 | Bill.Com Payables The Seaside SC 025vbrbuhdl9bq1 | 65,837.25 |
| 08/15 | Bill.Com Payables The Seaside SC 025lwvaquiflgm5k | 1,906.43 |
| 08/16 | Bill.Com Payables The Seaside SC 025bkfkedslif9h | 318.00 |
| 08/17 | Bill.Com Payables The Seaside SC 025ystdqalk6cr | 4,076.24 |
| 08/24 | Netchex Collection Seaside School 593282809 | 635.24 |
| 08/24 | Bill.Com Payables The Seaside SC 025fgnckbtlswc1 | 6,690.79 |
| 08/24 | Netchex Collection Seaside School 593282809 | 54,966.67 |
| 08/24 | Netchex Collection Seaside School 593282809 | 162,704.32 |
| 08/25 | Bill.Com Payables The Seaside SC 025dcrpgfplungw | 71,842.40 |
| 08/25 | Bill.Com Payables The Seaside SC 025ykvdgrplw1tw | 7,943.00 |
| 08/29 | Businessfirst IN E-Check Seaside School Bfic05212023082 | 826.12 |

For all your banking needs, please call 1-800-REGIONS (734-4667)
 or visit us on the Internet at www.regions.com. (TTY/TDD 1-800-374-5791)



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2023 Regions Bank Member FDIC. All loans subject to credit approval.

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Seagrove Beach
2587 S County Highway 395
Santa Rosa Beach, FL 32459

SEASIDE SCHOOL INC
OPERATING ACCOUNT
PO BOX 4610
SANTA ROSA BEACH FL 32459-4610

ACCOUNT # 0044955227

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WITHDRAWALS (CONTINUED)

| | | |
|--------------------------|--|---------------------|
| 08/29 | American Funds Investment Seaside School Irk112541230828 | 948.71 |
| 08/31 | AFLAC Insurance Seaside Neighb Vh202931739 | 640.73 |
| 08/31 | Bill.Com Payables The Seaside SC 025iduwpcmm23n1 | 2,867.16 |
| Total Withdrawals | | \$450,222.96 |

FEEES

| | | |
|-------|-----------------------|-------|
| 08/09 | Analysis Charge 07-23 | 65.12 |
|-------|-----------------------|-------|

CHECKS

| <u>Date</u> | <u>Check No.</u> | <u>Amount</u> | <u>Date</u> | <u>Check No.</u> | <u>Amount</u> |
|---------------------|------------------|---------------|-------------|------------------|-------------------|
| 08/29 | 55066 | 3,286.46 | 08/28 | 55069 * | 5,728.45 |
| Total Checks | | | | | \$9,014.91 |

* Break In Check Number Sequence.

DAILY BALANCE SUMMARY

| <u>Date</u> | <u>Balance</u> | <u>Date</u> | <u>Balance</u> | <u>Date</u> | <u>Balance</u> |
|-------------|----------------|-------------|----------------|-------------|----------------|
| 08/01 | 363,662.19 | 08/11 | 568,548.93 | 08/25 | 257,465.84 |
| 08/02 | 329,851.15 | 08/15 | 566,642.50 | 08/28 | 448,576.39 |
| 08/03 | 327,017.46 | 08/16 | 566,324.50 | 08/29 | 443,515.10 |
| 08/04 | 297,978.49 | 08/17 | 562,248.26 | 08/30 | 484,185.10 |
| 08/07 | 297,297.97 | 08/24 | 337,251.24 | 08/31 | 480,677.21 |
| 08/09 | 231,395.60 | | | | |

You may request account disclosures containing terms, fees, and rate information (if applicable) for your account by contacting any Regions office.



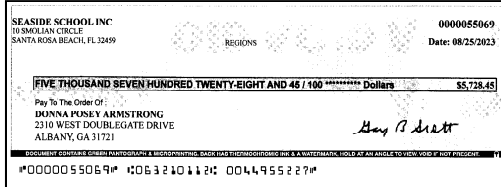
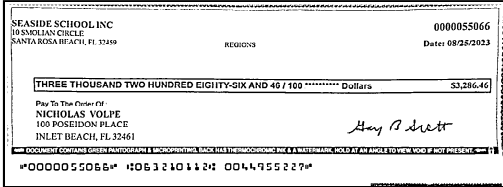
Seagrove Beach
2587 S County Highway 395
Santa Rosa Beach, FL 32459

SEASIDE SCHOOL INC
OPERATING ACCOUNT
PO BOX 4610
SANTA ROSA BEACH FL 32459-4610

ACCOUNT #

0044955227

Cycle 092
Enclosures 26
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Check# 55066 08/29/2023 \$3286.46 Check# 55069 08/28/2023 \$5728.45

Regions **SNS** **Seaside Neighborhood School- Operating** **Account: 5227**

| Date | Check Num Trans Type | Batch Number | Vendor | Description | Deposit | Payment | Balance | Status |
|-----------|-------------------------|-----------------|----------------------|-----------------------------------|--|----------|------------|---------|
| 7/31/2023 | EFT | SNS-24-JULY.pdf | View | American Funds | Inv# 6820022 | 948.71 | 363,021.46 | Cleared |
| 8/2/2023 | EFT | SNS-24-010.pdf | View | Bill.com | 23811.02 | 33811.04 | 329,210.42 | Cleared |
| 8/2/2023 | PEFT | SNS-24-010.pdf | | Blue Cross Blue Shield | Inv# 76539654 | - | 329,210.42 | SPLIT |
| 8/2/2023 | PEFT | SNS-24-010.pdf | | Blue Cross Blue Shield | Inv# 76539653 | - | 329,210.42 | SPLIT |
| 8/2/2023 | PEFT | SNS-24-011.pdf | View | Bill.com | 10000.02 | - | 329,210.42 | Cleared |
| 8/2/2023 | | SNS-24-011.pdf | | School Financial Services | Inv# 2023-2024 2 | - | 329,210.42 | SPLIT |
| 8/3/2023 | PEFT | SNS-24-012.pdf | View | Bill.com | | 2,192.96 | 327,017.46 | Cleared |
| 8/3/2023 | | SNS-24-012.pdf | | School Financial Services | Inv# JULY23UPS | - | 327,017.46 | SPLIT |
| 8/3/2023 | | SNS-24-012.pdf | | Pex Card Reimbursement | Inv# PPPEX8.2.23 | - | 327,017.46 | SPLIT |
| 8/3/2023 | PEFT | SNS-24-PR-AUG | | Florida Retirement System | July 2023 Contributions Confirmation # 232150662418 | 29038.97 | 297,978.49 | Cleared |
| 8/4/2023 | PEFT | SNS-24-AUG.pdf | View | Verizon Wireless | Inv# 9940726099 | 680.52 | 297,297.97 | Cleared |
| 8/9/2023 | PEFT | SNS-24-013.pdf | View | Bill.com | 66155.25 | 65837.25 | 231,460.72 | Cleared |
| 8/9/2023 | | SNS-24-013.pdf | | Johnny on the Spot | Inv# 139307 | - | 231,460.72 | SPLIT |
| 8/9/2023 | | SNS-24-013.pdf | | Johnny on the Spot | Inv# 139306 | - | 231,460.72 | SPLIT |
| 8/9/2023 | | SNS-24-013.pdf | | Great American Financial Services | Inv# 34520957 | - | 231,460.72 | SPLIT |
| 8/9/2023 | | SNS-24-013.pdf | | Florida School Book Depository | Inv# 485816 | - | 231,460.72 | SPLIT |
| 8/9/2023 | | SNS-24-013.pdf | | Florida School Book Depository | Inv# 486105 | - | 231,460.72 | SPLIT |
| 8/9/2023 | | SNS-24-013.pdf | | Florida School Book Depository | Inv# 486111 | - | 231,460.72 | SPLIT |
| 8/9/2023 | | SNS-24-013.pdf | | Florida School Book Depository | Inv# 485820 | - | 231,460.72 | SPLIT |
| 8/9/2023 | | SNS-24-013.pdf | | Enterprise Janitorial & Paper | Inv# 075852A | - | 231,460.72 | SPLIT |
| 8/9/2023 | | SNS-24-013.pdf | | Uniti Fiber | Inv# 399638 | - | 231,460.72 | SPLIT |
| 8/9/2023 | | SNS-24-013.pdf | | Uniti Fiber | Inv# 399635 | - | 231,460.72 | SPLIT |
| 8/9/2023 | | SNS-24-013.pdf | | Centurylink | Inv# 312080297 | - | 231,460.72 | SPLIT |
| 8/9/2023 | | SNS-24-013.pdf | | Emerald Coast Theatre Company | Inv# 1323 | - | 231,460.72 | SPLIT |

Regions

SNS

Seaside Neighborhood School- Operating

Account: 5227

| Date | Check Num Trans Type | Batch Number | Vendor | Description | Deposit | Payment | Balance | Status |
|-----------|-------------------------|----------------|-------------------------------------|-------------------------------|-------------------|----------|------------|---------|
| 8/9/2023 | | SNS-24-013.pdf | SMS Tech Solutions, LLC | Inv# 19009969 | | - | 231,460.72 | SPLIT |
| 8/9/2023 | | SNS-24-013.pdf | Power School | Inv# INV280132 | | - | 231,460.72 | SPLIT |
| 8/9/2023 | | SNS-24-013.pdf | Parker Gene Creatvie, LLC | Inv# 000023-R-0002 | | - | 231,460.72 | SPLIT |
| 8/9/2023 | | SNS-24-013.pdf | A2Z Specialty Advertising, Inc. | Inv# 13440 | | - | 231,460.72 | SPLIT |
| 8/9/2023 | | SNS-24-013.pdf | Barker Williams, PLLC | Inv# 2697 | | - | 231,460.72 | SPLIT |
| 8/9/2023 | | SNS-24-013.pdf | Isograd, Inc. | Inv# 2023071120 | | - | 231,460.72 | SPLIT |
| 8/9/2023 | | SNS-24-013.pdf | Reliable Copy Products | Inv# 214040 | | - | 231,460.72 | SPLIT |
| 8/9/2023 | | SNS-24-013.pdf | Chelco | Inv# 8.1.23 9000072534 | | - | 231,460.72 | SPLIT |
| 8/9/2023 | | SNS-24-013.pdf | Chelco | Inv# 8.1.23 202066049 | | - | 231,460.72 | SPLIT |
| 8/9/2023 | | SNS-24-013.pdf | Regional Utilities of Walton County | Inv# 7.16.23 019-0840-01 | | - | 231,460.72 | SPLIT |
| 8/9/2023 | | SNS-24-013.pdf | Regional Utilities of Walton County | Inv# 7.20.23 019-0804-02 | | - | 231,460.72 | SPLIT |
| 8/9/2023 | | SNS-24-013.pdf | Regional Utilities of Walton County | Inv# 7.16.23 019-0798-04 | | - | 231,460.72 | SPLIT |
| 8/9/2023 | | SNS-24-013.pdf | Regional Utilities of Walton County | Inv# 7.16.23 019-0759-01 | | - | 231,460.72 | SPLIT |
| 8/9/2023 | | SNS-24-013.pdf | Regional Utilities of Walton County | Inv# 7.20.23 019-0801-04 | | - | 231,460.72 | SPLIT |
| 8/9/2023 | | SNS-24-013.pdf | Regional Utilities of Walton County | Inv# 7.16.23 019-0762-01 | | - | 231,460.72 | SPLIT |
| 8/9/2023 | | SNS-24-013.pdf | Regional Utilities of Walton County | Inv# 7.20.23 019-0807-02 | | - | 231,460.72 | SPLIT |
| 8/9/2023 | | SNS-24-013.pdf | School Financial Services | Inv# SGINC8.8.23 | | - | 231,460.72 | SPLIT |
| 8/9/2023 | PEFT | SNS-24-013.pdf | View | Bill.com | 318.00 | 318.00 | 231,142.72 | Cleared |
| 8/9/2023 | | SNS-24-013.pdf | Florida Department of Health | Inv# 66-BID-6730262 8.24.23 | | - | 231,142.72 | SPLIT |
| 8/9/2023 | Bank Fee | | View | Analysis Charge 7-23 | | 65.12 | 231,077.60 | Cleared |
| 8/11/2023 | Deposit | | DepView | Walton County School District | 337,153.33 | | 568,230.93 | Cleared |
| 8/15/2023 | PEFT | SNS-24-014.pdf | View | Bill.com | | 1906.43 | 566,324.50 | Cleared |
| 8/15/2023 | | SNS-24-014.pdf | | Pex Card Reimbursement | Inv# PPPEX8.14.23 | - | 566,324.50 | SPLIT |
| 8/16/2023 | PEFT | SNS-24-015.pdf | View | Bill.com | | 4,076.24 | 562,248.26 | Cleared |

Regions

SNS

Seaside Neighborhood School- Operating

Account: 5227

| Date | Check Num Trans Type | Batch Number | Vendor | Description | Deposit | Payment | Balance | Status |
|-----------|-------------------------|----------------|----------------------|--|-----------------------------------|------------|------------|---------|
| 8/16/2023 | | SNS-24-015.pdf | | Pex Card Reimbursement | Inv# DWPEX8.15.23 | - | 562,248.26 | SPLIT |
| 8/16/2023 | | SNS-24-015.pdf | | Pex Card Reimbursement | Inv# KMPEX8.16.23 | - | 562,248.26 | SPLIT |
| 8/16/2023 | | SNS-24-015.pdf | | Pex Card Reimbursement | Inv# PPPEX8.16.23 | - | 562,248.26 | SPLIT |
| 8/23/2023 | PEFT | SNS-24-016.pdf | View | Bill.com | 4,600.00 | 6,690.79 | 555,557.47 | Cleared |
| 8/23/2023 | | SNS-24-016.pdf | | Newsela, Inc. | Inv# INV31764 | - | 555,557.47 | SPLIT |
| 8/24/2023 | PEFT | SNS-24-PR-AUG | | Netchex | 8.25.2023 Payroll | 162,704.32 | 392,853.15 | Cleared |
| 8/24/2023 | PEFT | SNS-24-PR-AUG | | Pennsylvania Child Support Disbursement Unit | August ACH Support Payment - Ward | 635.24 | 392,217.91 | Cleared |
| 8/24/2023 | 55066 | SNS-24-PR-AUG | | VOLPE, NICHOLAS | 8.25.2023 Payroll | 3,286.46 | 388,931.45 | Cleared |
| 8/24/2023 | 55069 | SNS-24-PR-AUG | | ARMSTRONG, DONNA | 8.25.2023 Payroll | 5,728.45 | 383,203.00 | Cleared |
| 8/24/2023 | PEFT | SNS-24-PR-AUG | | NetChex Tax Liability | 941 & RT6 8.25.2023 | 54,966.67 | 328,236.33 | Cleared |
| 8/24/2023 | PEFT | SNS-24-017.pdf | View | Bill.com | 2090.79 | 0 | 328,236.33 | Cleared |
| 8/24/2023 | | SNS-24-017.pdf | | Pex Card Reimbursement | Inv# PPPEX8.23.23 | - | 328,236.33 | SPLIT |
| 8/25/2023 | PEFT | SNS-24-018.pdf | View | Bill.com | 74709.56 | 71,842.40 | 256,393.93 | Cleared |
| 8/25/2023 | | SNS-24-018.pdf | | Sign Source, LLC | Inv# 4115 | - | 256,393.93 | SPLIT |
| 8/25/2023 | | SNS-24-018.pdf | | Seaside Community Development Corp | Inv# RC00209967 | - | 256,393.93 | SPLIT |
| 8/25/2023 | | SNS-24-018.pdf | | Tom Miller | Inv# TMREIMB8.23 | - | 256,393.93 | SPLIT |
| 8/25/2023 | | SNS-24-018.pdf | | Houghton Mifflin Harcourt | Inv# 955888391 | - | 256,393.93 | SPLIT |
| 8/25/2023 | | SNS-24-018.pdf | | Houghton Mifflin Harcourt | Inv# 955887138 | - | 256,393.93 | SPLIT |
| 8/25/2023 | | SNS-24-018.pdf | | Houghton Mifflin Harcourt | Inv# 955890857 | - | 256,393.93 | SPLIT |
| 8/25/2023 | | SNS-24-018.pdf | | Jimmy Lee Hood II / Elevated 850, Inc. | Inv# 1-21773-1 | - | 256,393.93 | SPLIT |
| 8/25/2023 | | SNS-24-018.pdf | | Macmillan Holdings, LLC | Inv# 30532396 | - | 256,393.93 | SPLIT |
| 8/25/2023 | | SNS-24-018.pdf | | Macmillan Holdings, LLC | Inv# 30419018 | - | 256,393.93 | SPLIT |
| 8/25/2023 | | SNS-24-018.pdf | | MetroPower | Inv# CD42125170 | - | 256,393.93 | SPLIT |
| 8/25/2023 | | SNS-24-018.pdf | | Enterprise Janitorial & Paper | Inv# 076592A | - | 256,393.93 | SPLIT |

Regions

SNS

Seaside Neighborhood School- Operating

Account: 5227

| Date | Check Num Trans Type | Batch Number | Vendor | Description | Deposit | Payment | Balance | Status |
|-----------|-------------------------|----------------|---------------------------------------|-----------------------|------------|----------|------------|---------|
| 8/25/2023 | | SNS-24-018.pdf | Enterprise Janitorial & Paper | Inv# 076591A | | - | 256,393.93 | SPLIT |
| 8/25/2023 | | SNS-24-018.pdf | Enterprise Janitorial & Paper | Inv# 076680A | | - | 256,393.93 | SPLIT |
| 8/25/2023 | | SNS-24-018.pdf | Florida School Book Depository | Inv# 488557 | | - | 256,393.93 | SPLIT |
| 8/25/2023 | | SNS-24-018.pdf | Superior Vision | Inv# 0000758526 | | - | 256,393.93 | SPLIT |
| 8/25/2023 | | SNS-24-018.pdf | Mills Heating & Air | Inv# I5692 | | - | 256,393.93 | SPLIT |
| 8/25/2023 | | SNS-24-018.pdf | Scholastic | Inv# M7438396 9 | | - | 256,393.93 | SPLIT |
| 8/25/2023 | | SNS-24-018.pdf | Courtney Fail | Inv# CFREIMB8.21.23 | | - | 256,393.93 | SPLIT |
| 8/25/2023 | | SNS-24-018.pdf | Guardian | Inv# 9.1.23 00 553450 | | - | 256,393.93 | SPLIT |
| 8/25/2023 | | SNS-24-018.pdf | Courtney Davis | Inv# CDREIMB8.15.23 | | - | 256,393.93 | SPLIT |
| 8/25/2023 | | SNS-24-018.pdf | Donna Armstrong | Inv# DAREIMB8.2.23 | | - | 256,393.93 | SPLIT |
| 8/25/2023 | | SNS-24-018.pdf | Navigate360, LLC | Inv# INV-11246 | | - | 256,393.93 | SPLIT |
| 8/25/2023 | | SNS-24-018.pdf | Ivanco, Inc. | Inv# 12457476 | | - | 256,393.93 | SPLIT |
| 8/25/2023 | | SNS-24-018.pdf | Reliable Copy Products | Inv# 214602 | | - | 256,393.93 | SPLIT |
| 8/25/2023 | | SNS-24-018.pdf | Geovanni's Custom Tile | Inv# 6.19.23 | | - | 256,393.93 | SPLIT |
| 8/25/2023 | | SNS-24-018.pdf | SNH Technologies | Inv# 1030 | | - | 256,393.93 | SPLIT |
| 8/25/2023 | PEFT | SNS-24-018.pdf | View Bill.com | 2867.16 | | 2,867.16 | 253,526.77 | Cleared |
| 8/25/2023 | | SNS-24-018.pdf | Florida School Book Depository | Inv# 487813 | | - | 253,526.77 | SPLIT |
| 8/28/2023 | Deposit | | DepView Bill.com | | 196,839.00 | | 450,365.77 | Cleared |
| 8/28/2023 | PEFT | SNS-24-019.pdf | View Bill.com | | | 7943.00 | 442,422.77 | Cleared |
| 8/28/2023 | | SNS-24-019.pdf | NCS Pearson - Certiport | Inv# 00133943 | | - | 442,422.77 | SPLIT |
| 8/28/2023 | PEFT | SNS-24-AUG.pdf | View American Funds | Inv# 6431055 | | 948.71 | 441,474.06 | Cleared |
| 8/28/2023 | PEFT | SNS-24-AUG.pdf | View Business First | Inv# 309988021 | | 826.12 | 440,647.94 | Cleared |
| 8/29/2023 | PEFT | SNS-24-AUG.pdf | View Aflac | Inv# 931739 | | 640.73 | 440,007.21 | Cleared |
| 8/30/2023 | Deposit | | DepView Walton County | | 40,670.00 | | 480,677.21 | Cleared |

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](#):

Aug 2023 Seaside Report.xlsm



870-04-01-00 20703 7 C 001 30 S 55 004
 THE SEASIDE SCHOOL INC
 INTERNAL OPERATING ACCT
 PO BOX 4610
 SANTA ROSA BEACH FL 32459-4610

Your account statement

For 08/31/2023

Contact us



Truist.com



(844) 4TRUIST or
 (844) 487-8478

■ TRUIST DYNAMIC BUSINESS CHECKING 1000047243026

Account summary

| | |
|---|---------------|
| Your previous balance as of 07/31/2023 | \$102,468.42 |
| Checks | - 4,505.26 |
| Other withdrawals, debits and service charges | - 0.00 |
| Deposits, credits and interest | + 1,983.56 |
| Your new balance as of 08/31/2023 | = \$99,946.72 |

Checks

| DATE | CHECK # | AMOUNT(\$) | DATE | CHECK # | AMOUNT(\$) | DATE | CHECK # | AMOUNT(\$) |
|-------|---------|------------|-------|---------|------------|-------|---------|------------|
| 08/21 | 6342 | 175.82 | 08/30 | 6345 | 448.12 | 08/07 | *8048 | 125.00 |
| 08/24 | 6343 | 332.24 | 08/25 | 6346 | 990.00 | 08/07 | 8049 | 2,378.68 |
| 08/28 | 6344 | 55.40 | | | | | | |

* indicates a skip in sequential check numbers above this item

Total checks = \$4,505.26

Deposits, credits and interest

| DATE | DESCRIPTION | AMOUNT(\$) |
|--------------------------------------|--------------------------------------|--------------|
| 08/25 | CASHOUT VENMO 6407 MARIANNE LANCE | 56.00 |
| 08/25 | CASHOUT VENMO 9856 MARIANNE LANCE | 783.00 |
| 08/25 | CASHOUT VENMO 2371 PATRICIA PETERSON | 1,144.56 |
| Total deposits, credits and interest | | = \$1,983.56 |

Pricing Change Notification

Effective July 24, 2023, Truist will no longer charge the Returned Item Fee on the Business Regular Savings and Public Fund Regular Savings.

Effective August 1, 2023, Truist will no longer charge the Returned Item Fee for the following account types: Business Interest Checking, Public Fund Interest Checking, Business Value 200, Truist Simple Business Savings, Public Fund Money Rate Savings, Business Managed Money Rate Savings, Public Fund Checking, Truist Community Checking, Community Interest Checking, Civic Checking, Business Value 500 Checking, Truist Simple Business Checking, Commercial Suite Checking, Truist Dynamic Business Checking, Business High Performance Money Market, Truist Business Money Market, and Intercompany Money Rate Savings

The most current version of the Business Deposit Accounts Fee schedule can be obtained at any Truist branch or online at www.truist.com/business-fee-schedule. If you have any questions about this change, contact your local Truist branch, your relationship manager, or call 844-4TRUIST (844-487-8478).

Questions, comments or errors?

For general questions/comments or to report errors about your statement or account, please call us at 1-844-4TRUIST (1-844-487-8478) 24 hours a day, 7 days a week. Truist Contact Center teammates are available to assist you from 8am 8pm EST Monday-Friday and 8am 5pm EST on Saturday. You may also contact your local Truist branch. To locate a Truist branch in your area, please visit [Truist.com](https://www.truist.com).

Electronic fund transfers (For Consumer Accounts Only. Commercial Accounts refer to the Commercial Bank Services Agreement.)

Services such as Bill Payments and Zelle® are subject to the terms and conditions governing those services, which may not provide an error resolution process in all cases. Please refer to the terms and conditions for those services.

In case of errors or questions about your electronic fund transfers, if you think your statement or receipt is wrong or if you need more information about a transfer on the statement or receipt, IMMEDIATELY call 1-844-487-8478 or write to:

Fraud Management
P.O. Box 1014
Charlotte, NC 28201

Tell us as soon as you can, if you think your statement or receipt is wrong, or if you need more information about a transfer listed on the statement or receipt. We must hear from you no later than sixty (60) days after we sent the FIRST statement on which the problem or error appeared.

- Tell us your name and deposit account number (if any)
- Describe the error or transfer you are unsure of, and explain as clearly as you can why you believe it is an error or why you need more information
- Tell us the dollar amount of the suspected error

If you tell us orally, we may require that you also send us your complaint or question in writing within ten (10) business days. We will tell you the results of our investigation within ten (10) business days after we hear from you, and we will correct any error promptly. If we need more time, however, we may take up to forty-five (45) days to investigate your complaint or questions for ATM transactions made within the United States and up to ninety (90) days for new accounts, foreign initiated transactions and point-of-sale transactions. If we decide to do this, we will re-credit your account within ten (10) business days for the amount you think is in error, minus a maximum of \$50. If we ask you to put your complaint in writing, and we do not receive it within ten (10) business days, we may not re-credit your account and you will not have use of the money during the time it takes us to complete our investigation.

Tell us AT ONCE if you believe your access device has been lost or stolen, or someone may have electronically transferred money from your account without your permission, or someone has used information from a check to conduct an unauthorized electronic fund transfer. If you tell us within two (2) business days after you learn of the loss or theft of your access device or the unauthorized transaction, you can lose no more than \$50 if someone makes electronic transfers without your permission.

If you do NOT tell us within two (2) business days after you learn of the loss or theft of your access device or the unauthorized transaction, and we can prove we could

have stopped someone from making electronic transfers without your permission if you had told us, you could lose as much as \$500. Also, if your periodic statement shows transfers you did not make, tell us at once. If you do not tell us within sixty (60) days after the statement was mailed to you, you may not get back any money you lost after sixty (60) days if we can prove we could have stopped someone from taking the money if you had told us in time.

Important information about your Truist Ready Now Credit Line Account

Once advances are made from your Truist Ready Now Credit Line Account, an INTEREST CHARGE will automatically be imposed on the account's outstanding "Average daily balance." The INTEREST CHARGE is calculated by applying the "Daily periodic rate" to the "Average daily balance" of your account (including current transactions) and multiplying this figure by the number of days in the billing cycle. To get the "Average daily balance," we take the beginning account balance each day, add any new advances or debits, and subtract any payments or credits and the last unpaid INTEREST CHARGE. This gives us the daily balance. Then we add all of the daily balances for the billing cycle and divide the total by the number of days in the billing cycle. This gives us the "Average daily balance."

Billing Rights Summary

In case of errors or questions about your Truist Ready Now Credit Line statement

If you think your statement is incorrect, or if you need more information about a Truist Ready Now Credit Line transaction on your statement, please call 1-844-4TRUIST or visit your local Truist branch. To dispute a payment, please write to us on a separate sheet of paper at the following address:

Card and Direct to Consumer Lending
PO Box 200
Wilson NC 27894-0200

We must hear from you no later than sixty (60) days after we sent you the FIRST statement on which the error or problem appeared. You may telephone us, but doing so will not preserve your rights. In your letter, please provide the following information:

- Your name and account number
- Describe the error or transfer you are unsure about, and explain in detail why you believe this is an error or why you need more information
- The dollar amount of the suspected error

During our investigation process, you are not responsible for paying any amount in question; you are, however, obligated to pay the items on your statement that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount in question.

Mail-in deposits

If you wish to mail a deposit, please send a deposit ticket and check to your local Truist branch. Visit [Truist.com](https://www.truist.com) to locate the Truist branch closest to you. Please do not send cash.

Change of address

If you need to change your address, please visit your local Truist branch or call Truist Contact Center at 1-844-4TRUIST (1-844-487-8478).

| How to Reconcile Your Account | | Outstanding Checks and Other Debits (Section A) | | | |
|-------------------------------|---|--|--------|--------------|--------|
| | | Date/Check # | Amount | Date/Check # | Amount |
| 1. | List the new balance of your account from your latest statement here: | | | | |
| 2. | Record any outstanding debits (checks, check card purchases, ATM withdrawals, electronic transactions, etc.) in section A. Record the transaction date, the check number or type of debit and the debit amount. Add up all of the debits, and enter the sum here: | | | | |
| 3. | Subtract the amount in Line 2 above from the amount in Line 1 above and enter the total here: | | | | |
| 4. | Record any outstanding credits in section B. Record the transaction date, credit type and the credit amount. Add up all of the credits and enter the sum here: | | | | |
| | | Outstanding Deposits and Other Credits (Section B) | | | |
| | | Date/Type | Amount | Date/Type | Amount |
| 5. | Add the amount in Line 4 to the amount in Line 3 to find your balance. Enter the sum here. This amount should match the balance in your register. | | | | |

For more information, please contact your local Truist branch, visit [Truist.com](https://www.truist.com) or contact us at 1-844-4TRUIST (1-844-487-8478). MEMBER FDIC



THE SEASIDE SCHOOL INC
 INTERNAL OPERATING ACCOUNT
 PO BOX 4810
 SANTA ROSA BEACH, FL 32459

SUNTRUST
 ACH RT 081000104
 63-215631

8-14-23
 \$175.82

PAY TO THE ORDER OF *Bruno's*
One hundred and seventy five and 82/100 DOLLARS

MEMO *Pizza Staff*

Kui Myer

⑆00009342⑆ ⑆063102152⑆ ⑆000047243026⑆

CHECK#:6342 \$175.82

VOID COPY
 MICR LINE
 083 223 8415

VOID COPY
 MICR LINE
 083 223 8415

VOID COPY
 MICR LINE
 083 223 8415

THE SEASIDE SCHOOL INC
 INTERNAL OPERATING ACCOUNT
 PO BOX 4810
 SANTA ROSA BEACH, FL 32459

SUNTRUST
 ACH RT 081000104
 63-215631

8-18-23
 \$332.24

PAY TO THE ORDER OF *Angelina's*
Three hundred and thirty two and 24/100 DOLLARS

MEMO *Lunch*

Kui Myer

⑆00009343⑆ ⑆063102152⑆ ⑆000047243026⑆

CHECK#:6343 \$332.24

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 083 223 8415

VOID COPY
 MICR LINE
 083 223 8415

VOID COPY
 MICR LINE
 083 223 8415

THE SEASIDE SCHOOL INC
 INTERNAL OPERATING ACCOUNT
 PO BOX 4810
 SANTA ROSA BEACH, FL 32459

SUNTRUST
 ACH RT 081000104
 63-215631

8-22-23
 \$55.40

PAY TO THE ORDER OF *Postmaster*
Fifty five and 40/100 DOLLARS

MEMO *Package (Return Spirit Shirts)*

Kui Myer

⑆00009344⑆ ⑆063102152⑆ ⑆000047243026⑆

CHECK#:6344 \$55.40

VOID COPY
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 083 223 8415

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 MICR LINE
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VOID COPY
 MICR LINE
 083 223 8415

THE SEASIDE SCHOOL INC
 INTERNAL OPERATING ACCOUNT
 PO BOX 4810
 SANTA ROSA BEACH, FL 32459

SUNTRUST
 ACH RT 081000104
 63-215631

8-25-23
 \$448.12

PAY TO THE ORDER OF *Bruno's*
Four hundred and forty eight and 12/100 DOLLARS

MEMO *Lunch*

Kui Myer

⑆00009345⑆ ⑆063102152⑆ ⑆000047243026⑆

CHECK#:6345 \$448.12

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 MICR LINE
 083 223 8415

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 083 223 8415

VOID COPY
 MICR LINE
 083 223 8415

THE SEASIDE SCHOOL INC
 INTERNAL OPERATING ACCOUNT
 PO BOX 4810
 SANTA ROSA BEACH, FL 32459

SUNTRUST
 ACH RT 081000104
 63-215631

8-25-23
 \$990.00

PAY TO THE ORDER OF *Michael McIntosh*
Nine hundred ninety and 00/100 DOLLARS

MEMO *SGA LANC*

Kui Myer

⑆00009346⑆ ⑆063102152⑆ ⑆000047243026⑆

CHECK#:6346 \$990.00

VOID COPY
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 083 223 8415

THE FACE OF THIS DOCUMENT HAS A COLORED BACKGROUND ON WHITE PAPER.

The Seaside School, Inc
Internal Operating Account
PO BOX 4610
Santa Rosa Beach FL 32458

Trust 831021 8048

DATE 7-21-23

PAY *LISA Rodgers*
one hundred twenty five dollars Dollars \$ 125.00

TO THE ORDER OF *Clubhouse cleaners Inc.*

MEMO: *Clubhouse cleaners Inc.*

THE BACK OF THIS DOCUMENT CONTAINS AN ARTIFICIAL WATERMARK - HOLD AT AN ANGLE TO VIEW.

⑆0000008048⑆ ⑆063102152⑆ 1000047243026⑆

CHECK#:8048 \$125.00

2023080704188387943302 1204

Regions Bank >062000019<

Regions Bank >062000019<

THE FACE OF THIS DOCUMENT HAS A COLORED BACKGROUND ON WHITE PAPER.

The Seaside School, Inc
Internal Operating Account
PO BOX 4610
Santa Rosa Beach FL 32458

Trust 831021 8049

DATE 8-2-23

PAY *two thousand three hundred seventy eight* Dollars \$ 2,378.68

TO THE ORDER OF *Big Kahuna's*

MEMO: *Schs Big Kahuna trip*

THE BACK OF THIS DOCUMENT CONTAINS AN ARTIFICIAL WATERMARK - HOLD AT AN ANGLE TO VIEW.

⑆0000008049⑆ ⑆063102152⑆ 1000047243026⑆

CHECK#:8049 \$2,378.68

81-07 3320 - Pensacola

www.nexco.com Item L17101 Lot# 418708

Truist

SNS

Seaside Neighborhood School - Internal

Account: 3026

| Date | Check Num Trans Type | Batch Number | Vendor | Description | Deposit | Payment | Balance | Status | |
|-----------|-------------------------|---------------------|-------------------------|------------------|---------------------------------|----------|----------|------------|---------|
| 7/21/2023 | 8048 | SNS-INT-24-JULY.pdf | View | Lisa Rodgers | Clubhouse Cleaning | | 125.00 | 102,067.42 | Cleared |
| 8/2/2023 | 8049 | SNS-INT-24-AUG.pdf | View | Big Kahuna | SCHS Students - Inv# 0000110600 | | 2,378.68 | 99,688.74 | Cleared |
| 8/14/2023 | 6342 | SNS-INT-24-AUG.pdf | View | Bruno's | Pizza Staff | | 175.82 | 99,512.92 | Cleared |
| 8/16/2023 | 6343 | SNS-INT-24-AUG.pdf | View | Angelina's | Lunch | | 332.24 | 99,180.68 | Cleared |
| 8/22/2023 | 6344 | SNS-INT-24-AUG.pdf | View | Postmaster | Return of spirit shoes postage | | 55.40 | 99,125.28 | Cleared |
| 8/25/2023 | 6345 | | View | Bruno's | Lunch | | 448.12 | 98,677.16 | Cleared |
| 8/17/2023 | 6346 | SNS-INT-24-AUG.pdf | View | Michael McIntosh | SGA LATC | | 990.00 | 97,687.16 | Cleared |
| 8/24/2023 | Deposit | | DepView | Venmo | High School - See Report | 1,144.56 | | 98,831.72 | Cleared |
| 8/24/2023 | Deposit | | DepView | Venmo | Middle School - See Report | 56.00 | | 98,887.72 | Cleared |
| 8/24/2023 | Deposit | | DepView | Venmo | Middle School - See Report | 783.00 | | 99,670.72 | Cleared |

Coversheet

Internal Controls and Finance Policy Review

Section: IV. Long Term Planning
Item: D. Internal Controls and Finance Policy Review
Purpose: FYI
Submitted by:
Related Material:
Seaside_School_Policies_and_Procedures_with_Appendix_Spring_2020 (1) (1).pdf



THE SEASIDE SCHOOL, INC.

POLICIES & PROCEDURES
MANUAL

Updated March 2020

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POLICIES & PROCEDURES MANUAL

(1) CORE VALUES

(1.1) MISSION STATEMENT

The mission of The Seaside School, Inc. (the "School") is 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.

(1.2) ORGANIZATIONAL PHILOSOPHY

In carrying out its responsibilities, the School's Board of Directors (the "Board" or "Board of Directors") is guided by the desire to use the resources of its community, its staff and its students to provide the highest quality education permitted by its financial resources. In reaching decisions, the Board of Directors will attempt, in every case, to act in the best interest of its students.

(1.3) ORGANIZATIONAL STRUCTURE

The School is a not-for-profit corporation incorporated within the state of Florida. The organization, which is comprised of a middle school (grades 5-8) and a collegiate high school (grades 9-12), and ultimately approved for eventual K-12 curriculum, is directed by the Board of Directors who set the policies and guidelines for the organization and delegate to staff day-to-day responsibilities for operational matters. The Head of Schools and Principals consult with staff members in order to allow for the greatest possible staff participation in the decision making of the organization.

(1.4) DECISION MAKING

The Board of Directors is responsible for setting the budget, establishing organization wide policies and overseeing the general operation of the organization. It is the Head of School's responsibilities to ensure these policies are carried out, and to develop a system that ensures the input of staff, students and community.

(1.5) NON DISCRIMINATION

No person shall, on the basis of race, color, religion, gender, age, marital status, disability, political or religious beliefs, national or ethnic origin, or sexual orientation be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any

education program or activity, or in any employment conditions or practices conducted by the School, except as provided by law.

The School shall comply with all state and federal laws which prohibit discrimination and are designed to protect the civil rights of applicants, employees, and/or students, or other persons protected by applicable law.

The School shall admit students to programs and classes without regard to race, color, religion, gender, age, national or ethnic origin, marital status, disability or handicap or sexual orientation.

(2) BOARD OF DIRECTORS

(2.1) ESTABLISHMENT OF THE BOARD OF DIRECTORS

The establishment and continued operations of the Board of Directors is a legal requirement for a charter school organized as a not for profit organization and is designed to ensure its operations continue to focus on service to the public. In addition to its legal responsibilities, the Board of Directors supports the organization mission and seeks to promote it by advocating the educational philosophy.

(2.2) GENERAL POWERS

All affairs of the School shall be overseen by the Board of Directors. The Board of Directors primary duties include but are not limited to the hiring and evaluation of the Head of Schools, setting of Policies and Procedures, strategic planning and assessment of the organization in accomplishing the missions of the School as well as the oversight of the public trust.

(2.3) GENERAL RESPONSIBILITIES

The Board of Directors shall govern the School consistent with the terms and conditions of its Charter and with Florida law, which includes but is not limited to the terms and provisions of Chapter 1003, Florida Statutes, all as modified and/or amended from time to time.

(2.4) BOARD MEMBERSHIP AND POWERS

The Board of Directors shall be filled as set forth the Bylaws and through procedures established by the Board from time to time. The Board shall have authority as set forth in the School's Charter, Florida law and the Board's Bylaws, all as modified and/or amended from time to time.

(2.5) MEETINGS

All meetings of the Board of Directors shall be held and conducted consistent with the School's Charter and Florida law, as modified and/or amended from time to time.

(2.5.1) REGULAR BOARD MEETINGS

The Board of Directors shall meet no less than six (6) times per year. The Board shall publish the schedule of its meetings and hold them in open session in compliance with Florida Law. The Board will meet and otherwise communicate in accordance with the Florida Sunshine Law, Section 286.011 and shall meet in executive session only when and to the extent permitted by Florida law.

(2.5.2) SPECIAL MEETINGS

Special Meetings of the Board may be called by the Chairman or any two voting members of the Board. The person(s) calling such meeting may set the location of the meeting as a conveniently accessible place for all Board members and the public. Special Meetings must be scheduled with no less than one (1) day prior notice and must be established to discuss only a single issue.

(2.5.3) AUDIENCE PARTICIPATION

At all Board Meetings any non-Board member may elect to speak on each agenda item for up to five (5) minutes, unless otherwise reduced or extended at the reasonable discretion of the Board's Chairperson depending on the apparent number of speakers. The public may address the Board subject to reasonable rules and regulations that may be established by the Board, which may include but not be limited to requiring the speaker to provide contact information and general topic information prior to speaking and setting reasonable time limitations for addressing the Board at any applicable meeting. Any audience member who becomes unruly or disruptive to the proceedings may be removed from the meeting.

(2.5.4) VOTING BY PROXY

Board Members may not vote by proxy. In circumstances where attendance at the meeting is impossible, the Board member may participate electronically or by phone provided that all members and the public are able hear all discussion and votes. Members who are participating electronically or by phone may not be considered in the count to determine whether quorum has been met, however such member's vote will count in any matter that is put to a vote.

(2.5.5) NOTICE OF BOARD MEETINGS

Notice of meetings of the Board of Directors, including Committees of the Board as described elsewhere within these policies, will be given in a manner to reasonably inform the public of the matters to be considered by the Board or such Committee.

Notice of the time, date, and place of the meeting as well as the tentative agenda will be provided at least twenty-four (24) hours prior to regularly scheduled meetings of the Board of Directors. For special meetings or committee meetings the notice must also be given at least twenty-four (24) hours prior to the meeting.

In order to maximize public participation, notice of Board meetings will be posted on the School's calendar or on the School's website and when possible in school publications such as newsletters or physically posted at the School in a conspicuous location that will remain consistent throughout the school year. Upon request, members of the media will be provided with notice of the meeting at the same time notice is provided to members of the Board.

(2.6) COMMITTEES

(2.6.1) DEVELOPMENT OF COMMITTEES

The Board of Directors, by resolution adopted by a majority of voting members, may designate one or more committees, each of which shall consist of at least one voting Board member.

(2.6.2) MEETINGS

Committee meetings must be held in accordance with Florida's Government in the Sunshine law. The committee chair shall ensure that all meetings are posted in the same manner as Board of Directors meetings, and are posted at least one (1) day prior to the committee meeting.

(2.6.3) COMMITTEE REPORTS

All Board committees are subject to the direction and control of the Board and a designated Board member serving on that committee will serve as chairman or appoint a chairman who will report directly to the Board in the public General Board meeting.

(2.6.4) AUTHORITY

The designation of such committees and the delegation thereto of authority shall not operate to relieve the Board of Directors or any individual member thereof of any responsibility imposed on it, him, or her by law. Committee recommendations are not binding until and unless adopted by a majority vote of the Board of Directors in session, provided a quorum is present.

(2.7) CONFLICT OF INTEREST POLICY

The Board of Directors adopted a conflict of interest policy on January 24, 2013. This policy may be found in the **Appendix** hereto. The purpose of the conflict of interest policy is to protect the interest of the organization when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the organization or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations generally and public charter schools specifically, nor is it meant to replace any contractual requirements of the school within its Charter Agreement with the Sponsor.

(2.7.1) DEFINITIONS

Interested Person: Any director, Head of Schools officer, owner, president, chairperson, governing board member, or member of a committee with governing board delegated powers and any superintendent, Head of Schools, other administrator, or any other person employed by the organization who has equivalent decision-making authority who has a direct or indirect financial interest, as defined below, is an interested person.

Financial Interest: A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

- An ownership or investment interest in any entity with which the organization has a transaction or arrangement,
- A compensation arrangement with the organization or with any entity or individual with which the organization has a transaction or arrangement, or
- A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Organization is negotiating a transaction or arrangement.

Family: A “family” member means: father, mother, son, daughter, brother, sister, uncle, aunt, first cousin, nephew, niece, husband, wife, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law, stepfather, stepmother, stepson, stepdaughter, stepbrother, stepsister, half-brother, or half-sister.

Compensation: Compensation includes direct and indirect remuneration as well as loans, gifts, in-kind services, favors or anything of value. A financial interest is not necessarily a conflict of interest. A person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists after full disclosure by such person.

(2.7.2) PROCEDURES

(2.7.2.1) DUTY TO DISCLOSE

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

(2.7.2.2) DETERMINING WHETHER A CONFLICT OF INTEREST EXISTS

After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

(2.7.2.3) PROCEDURES FOR ADDRESSING THE CONFLICT OF INTEREST

- An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
- The chairperson of the governing board or committee may, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
- After exercising due diligence, the governing board or committee shall determine whether the organization can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

- If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the organization's best interest, for its own benefit, and whether it is fair and reasonable.
- In conformity with the above determination, the organization shall make its decision as to whether to enter into the transaction or arrangement, EXCEPT if the interested person or his/her spouse or child (i.e., immediate family) has a direct material interest in a transaction involving the purchase, rent or leasing of any realty, goods or services, the organization is prohibited from entering into such transaction without subjecting the decision to competitive bidding.

(2.7.2.4) VIOLATIONS OF THE CONFLICTS OF INTEREST POLICY

- If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.
- If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

(2.7.3) COMPENSATION

- A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the organization for services is precluded from voting on matters pertaining to that member's compensation.
- No governing board member or his/her spouse or minor child may either solicit or accept anything of value (including a gift, loan, reward, promise of future employment, favor, or service) that is based on any understanding that the vote, official action, or judgment of the governing board member would be influenced by such gift. Gifts from family are not prohibited, nor gifts associated primarily with the recipient's employment or business. Food or beverage consumed at a single sitting or event may be accepted.
- Board members may receive compensation for expenses spent on behalf of the Organization if such expenditures are approved within the Budget or by the Board of Directors. This includes travel to conferences, meetings, seminars and conventions related to charter schools or the Organization. The Directors shall follow the reimbursement processes described elsewhere within these policies.

(2.7.4) NEPOTISM

The organization is prohibited from appointing, employing or promoting a family member of an interested person unless otherwise permitted by law, specifically F.S. 1002.33(24), as amended from time to time.

(2.7.5) ANNUAL STATEMENTS

Each director, Head of Schools officer and member of a committee with governing Board delegated powers shall sign a statement upon becoming the member of the Board or applicable committee which affirms such person:

- Has received a copy of the conflict of interest policy,
- Has read and understands the policy,
- Has agreed to comply with the policy, and
- Understands the organization is (i) charitable and, in order to maintain its federal tax exemption, it must engage primarily in activities that accomplish one or more of its tax-exempt purposes and is (ii) a public charter school subject to applicable state and federal laws and regulations.

(2.8) FINANCIAL INTEREST

Members of the Board shall not receive any monetary compensation for their services nor shall they have any financial interest in the organization other than their own monetary donations to the organization.

(2.9) BOARD'S ROLE AS EMPLOYER

(2.9.1) GENERAL GUIDANCE

Although the Head of Schools is responsible for all faculty hiring and evaluations, the Board sets general guidelines for the qualifications of staff, terms of contracts, performance evaluation expectations, administrative grievance procedures, non-renewal and termination processes. The Head of Schools shall consult with the Board's Human Resources Committee and/or the Board prior to hiring faculty or staff or prior to the Head of Schools informing such applicant of a decision to hire.

(2.9.2) HUMAN RESOURCES

Most employment matters will be handled by the Head of Schools. On occasion, should the Head of Schools need additional advice or recommendations, the Head of Schools will consult with either the Board's Human Resources Committee, the Board, or an employment attorney approved by the Board.

(3) EMPLOYMENT

(3.1) EQUAL OPPORTUNITY EMPLOYMENT

The organization is an equal opportunity employer. The organization is committed to providing equal opportunity for all individuals in all areas of recruitment, selection, placement, training, assignment, transfer, compensation, benefits, discipline, retention, and promotion. The Board commits itself to the policy that there shall be no unlawful discrimination against any person because of race, color, religion, age, sex, national origin or disability. All decisions with regard to employment shall be in compliance with applicable state and federal laws.

(3.2) EMPLOYEE HANDBOOK

The Board has adopted an Employee Handbook, as amended from time to time, that is available from the Head of Schools.

(3.3) COMPENSATION AND BENEFITS

(3.3.1) SALARIED EMPLOYEES

Instructional and administrative staff members shall be salaried employees. Salaries shall be made in accordance with schedules adopted by the Board of Directors of the School, individual employee contracts when applicable, and in accordance with state and federal law.

(3.3.2) SUBSTITUTES

The organization will utilize qualified substitutes for all employee groups. The Head of Schools or his/her designee will develop procedures for reporting absences, assigning substitutes and developing a substitute compensation plan approved by the Board.

Substitute teachers shall meet all legal requirements for substitute teachers. The rate of compensation shall be according to the annual school budget approved by the Board of Directors. Records shall be kept by the Head of Schools or designee concerning number of days taught by substitutes and the amount of funds expended. The Board of Directors shall be informed concerning this data at periodic intervals.

Staff members who require substitutes are responsible for making arrangements for substitutes themselves.

(3.4) EMPLOYEE BEHAVIOR

(3.4.1) CONFIDENTIALITY

Employees, volunteers, and board members are bound by ethical and legal codes to protect the confidentiality and privacy of our students and their families and to protect and maintain the confidentiality of all information related to them. Confidential communications include conversations, grades, progress, reports, forms, correspondence, and computer-generated communications with, about or involving in any way any students or their families.

(3.4.2) PROFESSIONAL STANDARDS

Employees are expected to observe certain standards of job performance and good conduct. When performance or conduct do not meet organizational standards, the school will endeavor when it deems appropriate to provide the employee a reasonable opportunity to correct the deficiency. If, however, the employee fails to make the correction, he or she will be subject to discipline, up to and including termination.

The rules set forth below are intended to provide employees with notice of what is expected of them. Necessarily, however, such rules cannot identify every type of unacceptable conduct and

performance. Therefore, employees should be aware that conduct which adversely affects or is otherwise detrimental to the interests of the school's other employees, students or parents may also result in disciplinary action.

(3.4.3) DISCIPLINE PROCEDURE

Except as set forth elsewhere in the School's policies, discharge for poor performance ordinarily will be preceded by an oral warning and a written warning.

The School reserves the right to proceed directly to a written warning for either misconduct or performance deficiency, or to terminate for misconduct without resort to prior disciplinary steps, when the Head of Schools deems such action appropriate.

(3.5) EMPLOYMENT AT WILL

Nothing in this policy manual is intended to alter the at-will status of employment with the organization.

Without impacting the at-will nature of the employment relationship, the School may attempt to remedy and address issues of unsatisfactory performance with the Employee in accordance with the School's policy on Evaluation/Reviews.

(4) STUDENT POLICIES

(4.1) ADMISSION OF STUDENTS

The School's admissions policies, as modified or amended from time to time, are published on the School's website as required by Florida law.

(4.2) ATTENDANCE

Florida Statutes § 1003.21 mandates that all students are required to attend school, and sets forth specific requirements for the school. Parents and students can be held legally accountable for truancy. The School follows the Walton County Student Code of Conduct with respect to attendance policies, except as otherwise provided herein.

(4.3) STUDENT CODE OF CONDUCT

Unless otherwise set forth within these organizational policies, the School will adhere to the Walton County School District's Student Code of Conduct. Copies of the Walton County School District's code of conduct and student handbook are available online at www.walton.k12.fl.us.

(4.4) ACADEMIC STANDARDS

(4.4.1) GRADING POLICY

The School follows the Walton County Pupil Progression Plan with respect to the School's grading system.

(4.4.2) DUAL ENROLLMENT

The School enters into a recurring Articulation Agreement with Northwest Florida State College consistent with the terms and conditions of the Charter. The Articulation Agreement controls the standards and procedures with regard to dual enrollment.

(4.4.3) FLORIDA VIRTUAL SCHOOL

Students whose academic needs require more than the course selections available within the organization will be allowed to enroll in courses through the Florida Virtual School or any similar approved program within the State.

(4.5) ATHLETICS AND EXTRA-CURRICULAR ACTIVITIES

The School's athletics policy is posted on the School's website and included in the **Appendix**. The foregoing policies shall be followed with respect to all extra-curricular activities unless otherwise provided by Florida law, as amended from time to time.

(4.6) MEDICAL POLICIES

(4.6.1) INOCULATIONS OF STUDENTS

Students shall provide documentation of vaccines and inoculations as required by the Walton County School District.

(4.6.2) ADMINISTERING MEDICATIONS

The Board of Directors has adopted specific medical policies for students requiring administration of epinephrine and for students requiring insulin therapy for diabetes, as included in the **Appendix**. All other student medications shall be documented and administered in accordance with the Walton County School District policies.

(4.6.3) STUDENTS WITH COMMUNICABLE ILLNESSES OR DISEASES

A student shall not attend classes or other school-sponsored activities, if the student (1) has, or has been exposed to, an acute (short duration) or chronic (long duration) contagious illness or infectious disease, and (2) is liable to transmit the contagious or infectious disease, unless the Head of Schools or its designee has determined, based upon medical evidence, that the student:

1. No longer has the disease.
2. Is not in the contagious or infectious stage of an acute disease.
3. Has a chronic infectious disease that poses little risk of transmission in the school environment with reasonable precautions.

School officials may require any child suspected of having a contagious or infectious disease to be examined by a physician and may exclude the child from school, in accordance with the procedures authorized by this policy, so long as there is a substantial risk of transmission of the disease in the school environment.

For purposes of this section, head lice is considered an acute and contagious illness.

A student who has a chronic infectious disease, and who is permitted to attend school, may be required to do so under specified conditions. Failure to adhere to the conditions will result in the student being excluded from school. A student who has a chronic infectious disease and who is not permitted to attend school or participate in school activities will be provided instruction in an alternative educational setting in accordance with the organization's policy.

Students with acute or chronic contagious or infectious diseases and their families have a right to privacy and confidentiality. Only staff members who have a medical reason to know the identity and condition of such students will be informed. Willful or negligent disclosure of confidential information about a student's medical condition by staff members will be cause for disciplinary action.

The organization will implement reporting and disease outbreak control measures as necessary if a communicable disease seems to be spreading amongst the student body.

(4.6.4) STUDENT PHYSICAL EXAMINATION

The organization may require any student to be examined by a physician for the purpose of determining whether the student is afflicted with a contagious or infectious illness or disease or have the liability of transmitting the disease.

The organization may also require certification from a physician indicating a student's fitness to participate in specific educational programs or extra-class activities.

Refusal on the part of parent/guardian to obtain the required examination and to submit the certification indicating freedom from contagious or infectious illness or disease may result in student exclusion from school.

Students may be excused from engaging in required educational activities upon proper certification from a physician advising of student disability. Additionally, the School may require further communication from a physician that the student is fit to return to the School, unless otherwise prohibited by law.

All costs of physical or other examinations shall be at the expense of students unless state or federal law specifically mandates the examination to be the responsibility of the school.

(4.7) GENERAL

(4.7.1) RELEASING A STUDENT FROM SCHOOL

The School is concerned about the safety of our students. Students will only be released to individuals who are their parents or legal guardians, unless we have received written permission from the parent or legal guardian to release the student to another adult. In the case of divorce

or separation of the parents, both parents shall have full rights until legal notification (court order) is provided to the school limiting the rights of either parent.

(4.7.2) RELATIONS WITH LAW ENFORCEMENT AUTHORITIES

It is the School's policy to cooperate fully with law enforcement agencies in promoting the welfare of students, staff and the community.

(4.7.2.1) CHILD ABUSE, MOLESTATION, NEGLECT

The Board of Directors has adopted a child abuse reporting policy as contained in the **Appendix**. The School considers the welfare of students to be of paramount concern in its responsibilities. Therefore, all employees and volunteers are directed to take whatever action may be necessary as required by Florida Statutes to report instances of suspected child abuse, abandonment, or neglect.

(4.7.2.2) INTERVIEWS, INTERROGATIONS AND REMOVAL FROM SCHOOL BY LAW ENFORCEMENT

Any interview, interrogation or removal of a student from school by law enforcement shall be in accordance with the Walton County School District's Student Code of Conduct.

(4.7.2.3) REPORTING VIOLENT BEHAVIOR

The School follows Walton County School District policy with regard to reporting bullying or violent behavior.

(4.7.4) DRESS CODE

The School's dress code is published on its website. The School shall follow the Walton County Student Code of Conduct which provides discretion to the School in its implementation and enforcement of its dress code as may be amended from time to time.

(4.7.7) TEXTBOOK POLICY

Students will be issued books in some of their classes, which remain the property of the school. Textbooks include either the physical copy of the book itself, or digital media, or technology hardware (i.e. Chromebook). Any lost, stolen, or damaged books are the sole responsibility of the student to whom the textbook has been checked out. If something occurs to this property, the incident must be reported immediately. Students not returning textbooks or returning severely damaged textbooks or digital media will be required to make payment for the replacement or repair costs to the school.

(5) MANAGEMENT

(5.1) SCHOOL RECORDS

(5.1.1) SECURITY OF STUDENT RECORDS

All student information is considered confidential and will be maintained as such in compliance with all applicable laws and regulations. Such information shall be available to the parent or guardian or to the student himself who has attained the age of eighteen (18) years. Professionally competent personnel shall be available for interpreting any data with the student's cumulative folder. Copies of such contents shall also be made available to parents/students at cost, within the limitations of copying facilities.

The school may, without the consent of the student or his/her parents, release student records contained within the cumulative folder or any supplementary classifications to school officials who have a proper educational purpose in examining such information.

No other person may have access to or make copies of a student's records, except under the following circumstances:

- a. The consent must be given by the student's parent or guardian except when a student reaches the age of eighteen (18) or is married, at which time his consent and not that of his parents shall be obtained in order to release the information; and a student who meets the foregoing requirements shall consent to parental access to his records.
- b. The consent shall be written and shall specify the records to be released and to whom they are to be released. Each request for consent shall be handled separately; blanket permission for the release of information shall not be acceptable.
- c. Under compulsion of law: courts, law enforcement agencies, agencies subpoenaing such records.
- d. When data for outside purposes is released in such form that no individual student is identifiable.
- e. When the Head of Schools determines the release of specific information as described by the Family Education Rights and Privacy Act of 1974 is in the best interests of the student, provided such information has not been disallowed by the parents.

The parent or guardian, or an eighteen (18) year old or older student, shall have the right to challenge the accuracy and authenticity of data recorded within the student's cumulative folder. Any such data that is determined by the Head of Schools to be inaccurate shall be expunged from the record; and an appeal from the decision of the Head of Schools shall be made to the Board of Directors.

In each instance in which a student's record is transferred out of the organization, the school shall retain a complete copy of the student's academic record, together with all other confidential information and reports.

(5.1.2) UP-TO-DATE RECORDS

It is the parent/legal guardian's responsibility to keep the school office informed and up to date regarding any changes of names, addresses, telephone numbers, email addresses, etc. so that important student information may be received from or provided to the parent/legal guardian in a timely manner for the benefit and well-being of the student.

(5.2) PUBLIC RECORDS REQUEST

It is the policy of the School that all public records made or received in connection with the official business of the agency be made available upon request of any person for inspection, examination, and copying in accordance with applicable law and the following policy guidelines:

- All public records shall be available for inspection or copying under the supervision of the custodian (or designee) of the public records at reasonable times during normal office hour. All public records that are presently provided by law to be confidential or prohibited from being inspected by the public, whether by general or special law, are exempt from production.
- The Head of Schools may from time-to-time direct that public records requests be handled in a specific manner in order to ensure that the public record are protected, that requests are complied with as expeditiously as is reasonably possible given the nature and scope of the request, and that confidential and exempt records are not disclosed except as required by law. Such directives must not be used in any way to hinder, delay, or circumvent a person's right of access to the public records.
- The fact that the originator of a public record asks or directs that it remain confidential does not in fact make that document confidential. Such record is still subject to disclosure unless the law makes it confidential or exempt. Except in the case of student records, if a public record contains information that is confidential or exempt by law, a true and correct copy of the original record shall be made, the confidential or exempt portions of copy shall be redacted, and the redacted copy of the record shall be made available to the requesting party. In the case of student records, the entire record is confidential and exempt and shall not be disclosed except as required or permitted by applicable law.
- The requesting party need not demonstrate any special or legitimate interest in the requested public records. Requests for public records shall be complied with regardless of the motivation of the requesting party.
- No automatic waiting period shall be imposed. The only delay permitted is that which is reasonably necessary to allow the custodian to compile the requested records and protect against disclosure of those records or portions of records that are confidential and exempt. Exempt public records include the following:
 - A. Personally identifiable records of students pursuant to Florida Statutes and the federal Family Educational Rights and Privacy Act (FERPA);
 - B. Portions of personnel records pursuant to Florida Statutes;
 - C. All work products developed in preparation for collective bargaining pursuant to Florida Statutes;
 - D. Appraisals, offers, and counter offers relating to purchase of real property pursuant to Florida Statutes;
 - E. Legal records prepared by an attorney exclusively for civil or criminal litigation pursuant to Florida Statutes and litigation files regarding employees while the case is active;
 - F. A complaint of misconduct filed with the District against a District employee and information obtained in the investigation until the investigation is concluded with a finding to proceed or not to proceed with disciplinary action or charges and the subject of the complaint has been notified of the finding;
 - G. Data processing software obtained under a licensing agreement which prevents its disclosure and data processing software designated by the School as "sensitive"

pursuant to Florida Statutes;

- H. Sealed responses to request for bids or proposals, until such time as they are publicly opened pursuant to Florida Statutes;
 - I. Personally identifiable records of dependent children of former or current employees who are insured by a District group insurance plan; and
 - J. Employee and student health and medical records as prescribed by Florida Statutes and P.L. 104-191, Health Insurance Portability and Accountability Act of 1996 (HIPAA).
- Public records made or received by a third party pursuant to a contract or agreement with the agency shall be subject to disclosure to the same extent as public records in the physical custody of the agency.
 - If a public records request is insufficient to identify the records sought, the requestor shall be promptly notified that more information is needed in order to produce the records. The agency shall offer reasonable assistance to the requestor in describing the nature and extent of such information.
 - The maximum cost of duplication prescribed by law shall be charged and collected before and as a condition to production, provided such fees and charges are consistent with Florida Statute 119.07 (2016). The requesting party shall be advised of these costs in advance of the duplication of the requested records.
 - In the absence of a statutory exemption, all public records requested shall be produced regardless of the number of records involved or the time and inconvenience associated with the production.
 - Definitions:
 - **Public Records:** The term public records includes all documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of the physical form, characteristics, or means of transmission, made or received pursuant to law or ordinance or in connection with the transaction of official business by the agency. Public records encompass all materials used to perpetuate, communicate, or formalize knowledge, regardless of whether they are in final form.
 - **Public Records Request:** The term public records request means a request by any person, whether written or verbal, for inspection, examination, or copying of public records.
 - **Request for Information:** A request for information, as distinguished from a public records request, is one in which the requested information does not already exist in public record form.

(5.3) EMERGENCY PROCEDURES

The School will comply with applicable Florida law with respect to emergency procedures. The School adopted the Active Assailant Response Policy on September 19, 2019, said policy being included in the **Appendix**.

(5.4) COMPLAINT PROCESS

Although no member of the school community shall be denied the right to petition the Board for redress of a grievance, complaints are to be referred through the proper administrative

channels for solution before investigation or action by the Board. Exceptions are complaints that concern Board actions or Board operations only, which shall be directed to the Board's Chairman.

The proper channel of complaints involving instruction, discipline, or learning materials is as follows:

1. Teachers
2. Head of Schools
3. Designated Parent Liaison
4. Board of Directors

Any complaint about school personnel will be investigated by the School's administration before consideration and action by the Board of Directors. Community members are encouraged to first address their concerns with the person they have a concern with before escalating the issue into a formal complaint.

A parent or guardian wishing to invoke the complaint procedure shall make a written request for a conference with the appropriate party listed above detailing the grievance. Alternatively, the complainant may detail the grievance in a memorandum addressed to the appropriate party. A complaint against a teacher shall be made to the Head of Schools after the complainant has attempted to redress his/her concern with the teacher. If a complaint is being made against the Head of Schools, the complaint should be submitted to the Designated Parent Liaison or the Chairman of the Board of Directors after the complainant has attempted to redress his/her concern with the Head of Schools. Any parent or guardian making an official complaint is encouraged to contact the Designated Parent Liaison prior to any member of the Board.

The Head of Schools, Parent Liaison or Board Chairman, as applicable, shall acknowledge receipt of the complaint within two (2) business days, indicating the anticipated amount of time to investigate the matter, which shall be no more than 14 school days.

The Head of Schools, Parent Liaison or Board Chair, as applicable, shall initiate or cause to be initiated an adequate, reliable and impartial investigation and grant a conference with the complainant unless the parties mutually agree that the matter can be handled adequately through email communication or by telephone.

(6) FISCAL AND OPERATIONAL MANAGEMENT

(6.1) GENERAL OFFICE PROCEDURES

(6.1.1) HANDLING OF MAIL

The office manager, or designee, will be responsible for checking the mailbox on a daily basis and receiving all incoming mail. All incoming mail will be date stamped before distribution.

A copy of all outgoing correspondence will be maintained in the appropriate office file.

(6.1.2) PROPERTY AND SUPPLIES

Office equipment and supplies are to be used for official business only. All property and supplies should be stored in a secure location.

The clerical support staff will maintain an inventory of basic office supplies used. Request for supplies should be submitted to the office manager for approval through the Head of Schools.

(6.1.3) PURCHASING

All office supplies must be ordered through the Head of Schools or designee. The Board of Directors has adopted a policy for acquisitions, leases, and contracts for items \$10,000.00 or greater, which is included in the **Appendix**. Once a purchase has been approved, the purchase requisition is executed. If the vendor requires a purchase order, the bookkeeper will prepare the purchase order as needed to include the following:

- Date
- Purchase order numbers
- Vendor Name
- Vendor Telephone Number
- General Description
- Amount (Estimated)
- Preparer's Signature and Date

(6.2) ACCOUNTING PROCESSES

(6.2.1) CHECK SIGNING AUTHORITY

A limited number of employees and board officers will be authorized to sign checks, and there shall be no fewer than two individuals at all times.

(6.2.1.1) AUTHORIZED CHECK SIGNERS

Authorized check signers must be approved in writing and require Board of Directors authorization. The Head of Schools will have check signing authority. Additional individuals with or without dollar limitations may be authorized as necessary.

The Chairman may revoke check-signing authority. Any person who is no longer entitled to sign charter school checks will be notified in writing. The Treasurer will oversee the proper notification of the charter school's financial institutions whenever authorized signature changes are made.

(6.2.2) FINANCIAL REPORTING

The School shall comply with all provisions of the Charter, Florida Statutes and the Florida Administrative Code, in order to allocate incoming funds and providing the required annual financial reports to each entity.

APPENDIX

This Appendix contains the governing documents and policies formally adopted by the School's Board of Directors, which are subject to change.

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FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

August 30, 1996

Robert Boyd
106 E. College Ave., Suite 900
Tallahassee, FL 32301

Re: Document Number N9400000732

The Restated Articles of Incorporation for THE SEASIDE SCHOOL, INC., a Florida corporation, were filed on August 26, 1996.

Should you have any questions concerning this matter, please telephone (904) 487-6050, the Amendment Filing Section.

Susan Payne
Senior Corporate Section Administrator
Division of Corporations

Letter Number: 396A00040996

Division of Corporations - P.O. BOX 6327 -Tallahassee, Florida 32314

RESTATED ARTICLES OF INCORPORATION

OF

**THE SEASIDE SCHOOL, INC.
(a Florida not for profit corporation)**

FILED

96 AUG 26 PM 12: 40

**SECRETARY OF STATE
TALLAHASSEE, FLORIDA**

The undersigned, acting as incorporator for a not-for-profit corporation, under the applicable Florida Statutes, hereby adopts the following Restated Articles of Incorporation for such corporation:

ARTICLE I

NAME

The name of the corporation shall be ~~THE~~ Seaside School, Inc. (the "Corporation").

ARTICLE II

PRINCIPAL PLACE OF BUSINESS AND MAILING ADDRESS

The address of the principal office of the Corporation shall be County Road 30-A, Santa Rosa Beach, Florida 32459, and the mailing address of the Corporation shall be Post Office Box 4610, Santa Rosa Beach, Florida 32459.

ARTICLE III

POWERS

The Corporation shall have all statutory powers granted to not for profit corporations by the State of Florida, including, but not limited to, the power to contract,

sue and be sued, to purchase and hold real and personal property and to perform all other lawful acts necessary for the accomplishment of the purpose set forth in these Restated Articles of Incorporation.

ARTICLE IV

PURPOSE

The Corporation is organized exclusively for charitable, religious, educational, literary and scientific purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986 as amended, or comparable provisions of subsequent legislations (the "Code"). In furtherance of the foregoing, but not byway of limitation, it shall be the purpose of the Corporation to provide for the establishment and operation of an educational institution in Santa Rosa Beach, Florida.

Notwithstanding any other provision of these Articles, the Corporation will not carry on any activities not permitted to be conducted or carried on by an organization exempt from Federal income tax under Section 501(c)(3) of the Code or by any organization contributions to which are deductible under Section 170 (c)(2) of the Code.

No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to, any director or officer of the Corporation or any other private individual except that reasonable compensation may be paid for services rendered to or for the Corporation affecting one or more of its purposes, and no director or officer of the Corporation, or any other private individual, shall be entitled to share in the distribution of any of the corporate assets on dissolution of the Corporation; provided, however, the Corporation may confer benefits in the forms of distributions, in dissolution or otherwise,

upon any not-for-profit corporation described in Section 501(c)(3) and Section 170 (c)(2) of the Code. No substantial part of the activities of the Corporation shall be the carrying on of propaganda or otherwise attempting to influence legislation, and the Corporation shall not participate in or intervene in any political campaign (including the publication or distribution of statements) on behalf of, or in opposition to, any candidate for public office.

ARTICLE V

BOARD OF DIRECTORS

The affairs of the Corporation shall be managed by a Board of Directors. The method of election of Directors shall be as determined by the Bylaws of the Corporation. The Board of Directors shall have such power as may be granted them according to the Bylaws of the Corporation and laws of the State of Florida.

The Board of Directors consists of the following six (6) individuals:

Billy Buzzett, President, County Road 30-A, Santa Rosa Beach, FL 32459

Ken Scoggins, VicePresident, 51 Holley, Seagrove Beach, FL 32459

Melissa Breaux, Secretary, , 159 Grayton Trails Road, Santa Rosa Beach, FL

Melissa Davis, Treasurer, County Road 30-A, Santa Rosa Beach, FL 32459

Rosemary Williams, 2423 Highway 30-A, Santa Rosa Beach, FL 32459

Gus Andrews, County Road 30-A, Santa Rosa Beach, FL 32459

ARTICLE VI

ORGANIZATION

The officers of the Corporation shall be: The President, Vice-President, Secretary, and Treasurer, and shall be elected by the Board of Directors.

The Corporation shall not be operated for pecuniary gain or profit. No part of the property of the Corporation and no part of its net earnings shall go to the benefit of any Director or other private individual except that reasonable compensation may be paid for services rendered to or for the Corporation affecting one or more of its purposes. The Corporation shall never be authorized to engage in any activity contrary to the purposes for which the Corporation is organized.

ARTICLE VII

BYLAWS

The bylaws of the Corporation may be adopted, altered or rescinded only in such manner as said bylaws provide.

ARTICLE VIII

DISSOLUTION

Upon the dissolution of the Corporation, all of its assets shall be distributed for one or more exempt purposes within the meaning of Section 501 (c)(3) of the Code, or shall be distributed to the federal government, or to a state or to a state or local government, for a public purpose. Any such assets not so disposed shall be disposed of by the Court of Common Pleas of the county in which the principal office of the

Corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

ARTICLE IX

INCORPORATORS

The names and addresses of the incorporators of these Restated Articles are:

Names:

Addresses:

Robert J. Boyd

Boyd Law Firm, P.A.
106 East College Avenue, #900
Tallahassee, Florida 32301

ARTICLE X

EXISTENCE

The Corporation is to exist until the corporation may be dissolved according to law.

ARTICLE XI

REGISTERED AGENT

The name and address of the registered office and registered agent is William L. Boyd, IV, of the Boyd Law Firm, P.A., 106 East College Avenue, Suite 900, Tallahassee, Florida 32301.

ARTICLE XII

AMENDMENTS TO ARTICLES OF INCORPORATION

The Articles of Corporation may be amended at any regular or special meeting of the Board of Directors by a two-thirds vote of the Board of Directors provided, however, that any such proposed amendment or amendments be first mailed to each member of the Board of Directors at least thirty (30) days prior to such regular or special meeting.

ARTICLE XIII

SPECIAL PROVISIONS

Every Director and every officer of the Corporation shall be indemnified by the Corporation against all expenses and liabilities, including attorney's fees, reasonably incurred by or imposed upon him in connection with any proceedings to which he may be a party, or in which he may become involved, by reason of his being or having been a Director or officer at the time such expenses are incurred, except in such cases wherein the Director or officer is adjudged guilty of willful misfeasance, nonfeasance or malfeasance in the performance of his duties; provided that, in the event of any claim for reimbursement or indemnification hereunder based upon a settlement by the Director or officer seeking such reimbursement or indemnification, the indemnification herein shall only apply if the Board of Directors approves such settlement and reimbursement as being in the best interest of the Corporation. The foregoing right of indemnification shall be in addition to and not exclusive of all other rights to which Director or officer may be entitled.

The Board of Directors certify that this Restatement of Articles was adopted by the Board of Directors and does not contain any amendments requiring member approval.

IN WITNESS WHEREOF, the undersigned Incorporator has executed these Restated Articles of Incorporation this 26th day of August, 1996.

Robert J. Boyd
Robert J. Boyd, Esquire
Incorporator

STATE OF FLORIDA

COUNTY OF LEON

Subscribed and sworn to before me by Robert J. Boyd
on this 26th day of August, 1996.



JOSEPHINE R. RUGGIERO
MY COMMISSION # CC459283 EXPIRES
May 4, 1999
BONDED THRU TROY FAIR INSURANCE, INC.

Josephine R. Ruggiero
Notary Public

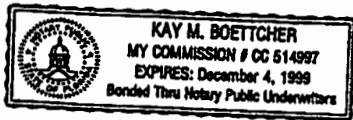
IN WITNESS WHEREOF, the undersigned President has executed these Restated Articles of Incorporation this 19 day of August, 1996.

Billy Buzzett
Billy Buzzett

STATE OF FLORIDA

COUNTY OF WALTON

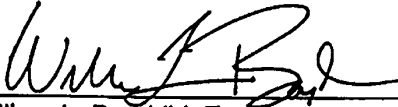
Subscribed and sworn to before me by William A. Buzzett
on this 19 day of August, 1996.



Kay M. Boettcher
Notary Public

Having been named as Registered Agent for the above-stated Corporation, I hereby agree to act in this capacity, and I further agree to comply with the provisions of all statutes relative to the proper and complete performance of my duties and I accept the duties and obligations of Section 607.0505, Florida Statutes (1994).

Dated: August 13, 1996



William L. Boyd IV, Esquire
Registered Agent

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

**SECTION I
NAME, ADDRESS, PURPOSE AND LIMITATIONS**

Name: The name of the corporation is the “The Seaside School, Inc.”, hereinafter referred to as the “Corporation.” The street address of the Corporation’s principal office is 10 Smolian Circle, Seaside, FL 32459. The Corporation is named for, and 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 Corporation.

Purpose: The Corporation has been organized exclusively for charitable, educational, literary and scientific purposes within the meaning of Section 501 (C) (3) of the Internal Revenue Code of 1986 or the corresponding provision of any future United States Internal Revenue Code.

Limitations: The following are limitations on the activities, purposes and organization of the Corporation:

- a. The Corporation is not organized for and is not to be operated for pecuniary gain or profit.
- b. No part of the property of the Corporation and no part of its income or earnings are to accrue to the benefit of any Director or other private individual.
- c. The Corporation is prohibited from engaging in any activity contrary to the purposes for which the Corporation is organized.

**SECTION II
MEMBERSHIP TO BOARD OF DIRECTORS**

A. (i) Qualifications: Qualifications for general membership shall be as determined from time to time by the Board of Directors, it being the intent to open membership as much as reasonably possible to those who support the goals and objectives of the Corporation.

(ii) Eligibility: Any eligible person may become a member of the Corporation in the manner and form prescribed by the Board of Directors. The Board of Directors shall have the right to refuse any application for any person for any reason which to them shall seem sufficient, provided that such refusal be by a majority vote of the Board of Directors present at any meeting of the Board of Directors at which there shall be a quorum present. Notwithstanding the foregoing, the Board of Directors shall not have the right to refuse any application for any person based on a reason relating to discrimination.

(**(iii) Termination:** If any member of the Corporation shall at any time be guilty of an act malicious or detrimental to the Corporation or the purposes for which it is formed, such person shall be notified and given the opportunity to present his/her case before the Board of Directors at a designated time not less than thirty (30) days after such notification. By a majority vote of the Board of Directors present at the meeting, provided there shall be a quorum present, the membership of such person in the Corporation may be terminated.

B. Nominating Committee:

- (i.) There shall be a nominating committee composed of four (4) members of the Board of Directors of the Corporation.
- (ii.) The nominating committee shall be appointed by the Chairman.
- (iii.) The nominating committee shall present the slate of appropriate nominees for all vacancies to be filled at the Corporation's May meeting.
- (iv.) Following the report from the nominating committee, an opportunity shall be given to make nominations from the floor.
- (v.) The nominees who receive the majority of the votes will be elected to fill the vacancies.

(**C. Vacancy:** Any vacancy occurring in the Board of Directors shall be filled by using the above process by a majority vote of the Board of Directors present at any meeting of the Board of Directors at which there shall be a quorum present. The nominating committee shall be selected as soon as practical after such vacancy occurs.

D. Conflict of Interest: Any member of the Board of Directors who has a conflict of interest with an issue facing the Corporation shall state the conflict of interest and ask to be excused from discussion and/or voting with a motion. Any member of the Board of Directors shall not employ any contract employee of the school.

**SECTION III
COMPOSITION OF BOARD OF DIRECTORS**

Number: The Board shall be composed of not less than eight (8) Directors or more than twelve (12) Directors. Beginning on July 1, 2013, the size of the Board may grow by one on July 1 each year so that by July 1, 2015, the Board shall be composed of not less than eleven (11) Directors or more than fifteen (15) Directors. The number of Directors shall be determined from time to time by the Board.

Term: Each Director shall serve for a period of three (3) years. The Board of Directors may initially designate some terms of one (1) or two (2) years to permit staggered terms. The nominating committee shall have the option to submit the name of an existing board member for an additional term or terms.

(**Requirement to Attend Meetings:** If any Director fails to attend three (3) consecutive meetings without sufficient cause (as determined by the Chairman), the Director shall be

requested to give explanation. If excessive absences, whether or not consecutive, continue without satisfactory cause, then the Chairman at his discretion may declare the position vacant. If a member of the Board of Directors is unable to attend a Board of Directors' meeting, the member should give notice to the Corporation's principal office.

SECTION IV OPERATION OF BOARD OF DIRECTORS

Meetings: The Board of Directors 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 of the voting members of the Board of Directors. Reasonable notice of time and location of the meeting shall be given to all members of the Board. The fiscal year of the Corporation shall be the school year. Special meetings may be called by the Chairman or as otherwise provided by these Bylaws.

Jurisdiction: The Board of Directors shall have control and jurisdiction over the affairs and property of the Corporation, subject to the Articles of Incorporation and these Bylaws. Subject to the Articles of Incorporation, the laws of the State of Florida and the United States of America, the Board of Directors is authorized to adopt such policies, rules and regulations as may be necessary and appropriate to implement the provisions of these Bylaws to achieve the purpose and goals of the Corporation. The Board of Directors 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 of Directors to evaluate the progress of the Corporation and to ensure that the policies, rules and regulations of the Corporation are properly implemented.

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. 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 of Directors except where otherwise specifically provided by statutes or by these Bylaws.

SECTION V OFFICERS

Selection: The officers described in this section shall be elected by majority vote by a duly constituted quorum of the Board of Directors. All officers must be members of the Board of Directors. A Director may serve as more than one (1) officer.

Composition: The officers of the Corporation shall be elected from and by the Board of Directors 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 a minimum of one (1) year.

Chairman: The Chairman of the Board of Directors shall preside over the meetings of the Board of Directors and of the membership. He/she shall see that all rules and regulations are strictly enforced, shall count the votes on all matters and shall have general supervision of the affairs of the Corporation. The Chairman may, at any time in the interest of the Corporation, appoint a special committee or call a special meeting. During a recess of the Board of Directors, the Chairman shall have general control and management of the business and affairs of the Corporation.

Vacancy: Any vacancy occurring in the officers may be filled by a majority vote of the Board of Directors present at any meeting of the Board of Directors, at which there shall be a quorum present.

SECTION VI INDEMNIFICATION

Generally: To the extent permitted by law, the Corporation shall indemnify its past or present Directors, and their heirs, executors and administrators, against any and all expenses actually and necessarily incurred by them in the defense or settlement of any actual or threatened action, suit or proceeding in which they, or any of them, are made a party, by reason of their being or having been a Director or officer of the Corporation.

Insurance: The Corporation shall purchase and maintain a Director and Officer Liability Policy insuring the Corporation and its individual Directors and Officers against the costs of defending a claim or paying a settlement or decision.

Non-exclusive: The right of the Director to indemnification by the Corporation 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.

Committee Members: To the extent that insurance is reasonably available, the Corporation shall extend the same indemnification provided in this Section VI to non-Director committee members.

SECTION VII GENERAL

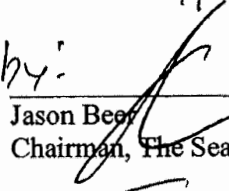
Quorum: A majority of the members of the Board of Directors shall constitute a quorum for Board of Directors' meetings.

Gender: The masculine gender is used for convenience and is intended to include feminine gender as well.

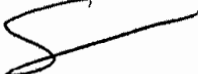
Conduct of Meetings: All meetings of the Board of Directors shall be conducted according to the most current edition of Robert's Rules of Order, to the extent consistent with the Articles of Incorporation and the Bylaws.

Amendment: These Bylaws 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.

The undersigned hereby certifies that these Bylaws were approved and adopted by the Board of Directors on 9/25, 2018.

by: 

Jason Beer
Chairman, The Seaside Neighborhood School, Inc.



Cameron Strayhan
Secretary, The Seaside Neighborhood School, Inc.

Original Document Prepared 1994;
Revised 1996;
Revised 1999;
Revised 2006;
Revised August 2014.

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**AGENDA SUBMISSION FORM
SCHOOL DISTRICT OF WALTON COUNTY, FLORIDA
WALTON COUNTY SCHOOL BOARD**

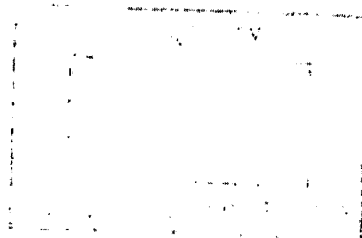
| | | | |
|--|--|---|--|
| MEETING DATE: <input style="width: 100%;" type="text" value="June 3, 2014"/> | AGENDA ITEM NUMBER: <input style="width: 100%;" type="text" value="5.01(a) Action Agenda"/> | | |
| TITLE: <input style="width: 100%;" type="text" value="Renewal of Seaside Neighborhood School Charter Contract"/> | | | |
| REQUESTED ACTION: <input style="width: 100%;" type="text" value="Please approve the renewal of the Seaside Neighborhood School Charter Contract that will extend from 2014 until 2020."/> | | | |
| SUMMARY EXPLANATION AND BACKGROUND: <input style="width: 100%; height: 60px;" type="text" value="This contract will renew the Board's contract with Seaside Neighborhood School for a period of 15 years (August 2014-August 2029). The 15 year renewal is authorized by their status as a high-performing charter school. This contract update reflects the current statutes that relate to charter schools."/> | | | |
| EXHIBITS ATTACHED: 1. Instructional Program Impact Statement: <input style="width: 100%;" type="text" value="Programs and responsibilities will be shared as required and as practical"/> 2. Staffing Impact Statement: <input style="width: 100%;" type="text" value="No significant impact anticipated"/> 3. Financial Impact Statement: <input style="width: 100%;" type="text" value="See NOTE 1 below."/> | | | |
| NOTE 1: Student enrollment changes as Seaside expands to cover all grade levels. The WCSD will continue to maintain 2% of Seaside's earned FTE funding for administrative fees. | | | |
| PREPARED BY: <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"> <input style="width: 100%;" type="text" value="David Jeselnik (with input from all relevant parties)"/> </td> <td style="width: 50%; border: none;"> <input style="width: 100%; text-align: center;" type="text" value="Kay Dailey"/> </td> </tr> </table> | | <input style="width: 100%;" type="text" value="David Jeselnik (with input from all relevant parties)"/> | <input style="width: 100%; text-align: center;" type="text" value="Kay Dailey"/> |
| <input style="width: 100%;" type="text" value="David Jeselnik (with input from all relevant parties)"/> | <input style="width: 100%; text-align: center;" type="text" value="Kay Dailey"/> | | |
| BOARD ACTION: <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Disapproved <input type="checkbox"/> Other (specify) _____ | SOURCE OF ADDITIONAL INFORMATION: Name: <input style="width: 100%;" type="text" value="SB meeting date: 6/3/2014"/> Phone: <input style="width: 100%;" type="text" value="Please provide a signed copy, by All parties, to my office as soon as possible. I must have on file a completed contract for auditing purposes. Thank You, Laura"/> | | |
| (For use of official Board Record's office only) | | | |

Version 1.2

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SEASIDE SCHOOL, INC.

AND

WALTON COUNTY SCHOOL DISTRICT

RENEWED CHARTER

Seaside School, Inc.
5/14/2014

School Board of Walton County, Florida Charter School Contract

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**THE SCHOOL BOARD OF WALTON COUNTY, FLORIDA
SEASIDE SCHOOL RENEWED CHARTER**

This renewed Charter is entered into as of the 3rd day of June 2014 between the School Board of Walton County, Florida, herein referred to as the "Sponsor", and The Seaside School, Inc., a nonprofit organization, organized under the Laws of the State of Florida, herein referred to as the "School".

The original Charter was amended under section 1002.331, Florida Statutes, as a High-performing Charter School.—

The mission of the School is to create and sustain an educational community where an emphasis on academic excellence is complimented by a concern for each learner's personal growth and intellectual, aesthetic, and psychological development. The School shall be a kindergarten through twelfth grade school serving students who reside in the Sponsor's district.

The focus of the curriculum in the School will be developmentally responsive to each student's academic need. The curriculum will be performance based in keeping with Florida's Standards as well as:

- Challenging:** actively engaging each student in learning skills in context rather than in "covering material"
- Integrative:** helping students connect school experiences to their daily lives
- Exploratory:** enabling students to discover their particular abilities, interests, etc., and ways they can make contributions to society

Through an interdisciplinary curriculum approach results rather than process will be emphasized. Teachers will link subject matter thematically or through specially designed projects and/or projects. Teachers will team with community faculty who has special knowledge or expertise in helping students see the connectedness of what they are learning. Core curriculum areas include Language Arts; Mathematics; Science; Social Studies; Life Skills; Health, Safety and Fitness; and Computer Science.

Amendments made to the 1999 Charter and under the Charter School High Performance Charter Schools Status:

- February 6, 2006: Private to Public Employer
- April 16, 2013: Added 10th grade
- February 18, 2014: Added 5th grade at the Seaside Campus and 11th grade at the Seacoast Campus under a dual enrollment/collegiate program.

It is the intent of the parties that this Charter shall constitute the School's renewed Charter. The parties hereby agree to the following provisions:

3rd day of June 20th

I. GENERAL PROVISIONS

A. TERM OF RENEWED CHARTER

- 1) **Effective Date-August 13, 2014-**This renewed Charter shall become effective as of the date first above written upon signing by both parties, and shall cover fifteen (15) years commencing on August 13, 2014, and ending on August 12, 2029. This Charter is subject to annual review and may be terminated as hereinafter provided.
- 2) **Charter Renewal-**This Charter may be renewed for up to an additional fifteen (15) years by mutual agreement of the parties and upon the terms and conditions established by section 1002.33, Florida Statutes, for such renewal.

Section 1002.33(7)19(b)1, Florida Statutes:

The Charter may be renewed provided that a program review demonstrates that the criteria in paragraph (a) have been successfully accomplished and that none of the grounds for nonrenewal established by paragraph (8)(a) has been documented. In order to facilitate long-term financing for School construction, Schools operating for a minimum of 3 years and demonstrating exemplary academic programming and fiscal management are eligible for a 15-year Charter renewal. Such long-term Charter is subject to annual review and may be terminated during the term of the Charter.

Section 1002.33(7)19(b)2, Florida Statutes, the 15-year Charter renewal that may be granted pursuant to subparagraph, shall be granted to the School that has received a school grade of "A" or "B" pursuant to section 1008.34, Florida Statutes, in 3 of the past 4 years and is not in a state of financial emergency or deficit position as defined by this section. Such long-term Charter is subject to annual review and may be terminated during the term of the Charter pursuant to subsection (8).

Section 1002.331(2)(a)-(e), Florida Statutes, a high-performing Charter School is authorized to:

- (a) Increase its student enrollment once per school year to more than the capacity identified in the charter, but student enrollment may not exceed the current facility capacity.
- (b) Expand grade levels within kindergarten through grade 12 to add grade levels not already served if any annual enrollment increase resulting from grade level expansion is within the limit established in paragraph (a).
- (c) Submit a quarterly, rather than a monthly, financial statement to the sponsor pursuant to section 1002.33(9)(g), Florida Statutes.
- (d) Consolidate under a single charter the charters of multiple high-performing charter schools operated in the same school district by the charter schools' governing board regardless of the renewal cycle.

(e) Receive a modification of its charter to a term of 15 years or a 15-year charter renewal. The charter may be modified or renewed for a shorter term at the option of the high-performing charter school. The charter must be consistent with section 1002.33(7)(a)19 and (10)(h) and (i), Florida Statutes, is subject to annual review by the sponsor, and may be terminated during its term pursuant to section 1002.33(8), Florida Statutes.

A. NON-RENEWAL OR TERMINATION

Pursuant to section 1002.33(8)(a-g), Florida Statutes

- 1) **Non-Renewal provision:** The Sponsor shall make student academic achievement for all students the most important factor when determining whether to renew or terminate the Charter. The Sponsor may also choose not to renew or may terminate the Charter for any of the following grounds: a) failure to participate in the state's education accountability system created in section 1008.31, Florida Statutes, as required in this section or failure to meet the requirements for student performance stated in the Charter; b) failure to meet generally accepted standards of fiscal management; c) violation of law; d) other good cause shown.
- 2) **Ninety (90) Day Termination:** At least 90 days prior to renewing or terminating a Charter, the Sponsor shall notify the School of the proposed action in writing. The notice shall state in reasonable detail the grounds for the proposed action and stipulate that the School may, within 14 calendar days after receiving the notice, request a hearing. The hearing shall be conducted at the Sponsor's election in accordance with one of the following procedures:
 - a. **A direct hearing conducted by the Sponsor** within 60 days after receipt of the request for a hearing. The hearing shall be conducted in accordance with section 120.569 and section 120.57, Florida Statutes, the Sponsor shall decide upon nonrenewal or termination by a majority vote. The Sponsor's decision shall be a final order; or
 - b. **A hearing conducted by an administrative law judge** assigned by the Division of Administrative Hearings. The hearing shall be conducted within 60 days after receipt of the request for a hearing and in accordance with chapter 120. The administrative law judge's recommended order shall be submitted to the Sponsor. A majority vote by the Sponsor shall be required to adopt or modify the administrative law judge's recommended order. The Sponsor shall issue a final order.
 - c. **The final order shall state the specific reasons for the Sponsor's decision.** The Sponsor shall provide its final order to the School and the Department of Education no later than 10 calendar days after its issuance. The School may, within 30 calendar days after receiving the Sponsor's final order, appeal the decision pursuant to section 120.68, Florida Statutes.
- 3) **Immediate Termination:** The Charter may be terminated immediately if the Sponsor sets forth in writing the particular facts and circumstances indicating that an immediate and serious danger to the health, safety, or welfare of the School's students exists.

- a. **Notice of Planned Immediate Termination:** The Sponsor's determination is subject to the procedures set forth in paragraphs (b) and (c), except that the hearing may take place after the Charter has been terminated. The Sponsor shall notify in writing the department if the Charter is terminated immediately. The Sponsor shall clearly identify the specific issues that resulted in the immediate termination and provide evidence of prior notification of issues resulting in the immediate termination when appropriate.
- b. **Hearing Process:** Upon receiving written notice from the Sponsor, the School has 10 calendar days to request a hearing. A requested hearing must be expedited and the final order must be issued within 60 days after the date of request.
- c. **District Operation of School Pending Appeal:** The Sponsor shall assume operation of the School throughout the pendency of the hearing under paragraphs (b) and (c) unless the continued operation of the School would materially threaten the health, safety, or welfare of the students. Failure by the Sponsor to assume and continue operation of the School shall result in the awarding of reasonable costs and attorney's fees to the School if the School prevails on appeal.

4) Post Termination provisions:

- a. **Financial & Operational Records upon Termination or Expiration:** If the Charter is not renewed or is terminated, the School shall be dissolved under the provisions of law under which the School was organized, and any unencumbered public funds, except for capital outlay funds and federal charter school program grant funds, from the School shall revert to the Sponsor. Capital outlay funds provided pursuant to section 1013.62. Florida Statutes and federal charter school program grant funds that are unencumbered shall revert to the department to be redistributed among eligible charter schools.
- b. **Property/Assets:** In the event the Charter is dissolved or is otherwise terminated, all the School's property and improvements, furnishings, and equipment purchased with public funds shall automatically revert to full ownership by the Sponsor, subject to complete satisfaction of any lawful liens or encumbrances. Any unencumbered public funds from the School, Sponsor's property and improvements, furnishings, and equipment purchased with public funds, or financial or other records pertaining to the School, in the possession of any person, entity, or holding company, other than the School, shall be held in trust upon the Sponsors request, until any appeal status is resolved.
- c. **Debts Upon Non-Renewal:** Pursuant to section 1002.33(8)(g), Florida Statutes, if the Charter is not renewed or is terminated, the School is responsible for all debts of the School. The Sponsor may not assume the debt from any School made between the School and a third party, except for a debt that is previously detailed and agreed upon in writing by both the Sponsor and the School and that may not reasonably be assumed to have been satisfied by the district.
- d. **If a Charter is not renewed or is terminated,** a student who attended the School may apply to, and shall be enrolled in, another public school. Normal application deadlines shall be disregarded under such circumstances.

II. ACADEMIC ACCOUNTABILITY/ANNUAL REPORTING

A. STUDENT PERFORMANCE AND ACADEMIC ACCOUNTABILITY

A School shall be accountable to its Sponsor for performance as provided in section 1002.33(7), Florida Statutes.

- 1) The School agrees to implement its educational and related programs as specified in the School's application, setting forth the school's curriculum, the instructional methods, and any distinctive instructional techniques to be used. The School further agrees that its programs and operations shall be nonsectarian. The Sponsor shall monitor and review the School in its progress toward the goals established in the Charter, section 1002.33(5)(b), Florida Statutes. The Sponsor shall insure that the School is innovative and consistent with the state education goals established by section 1000.03(5), Florida Statutes.

- 2) The School must be given the opportunity to participate in the Walton County School District K-12 Comprehensive Reading Plan, but may opt not to participate. The School agrees to meet the requirements outlined in the Sponsor's plan; however, the School may meet these requirements through methods that differ from those in the Sponsor's plan. The Sponsor must submit one plan that includes the School if it chooses to participate. The Sponsor will maintain documentation of the following:
 - a. The Sponsor will offer an invitation to School to participate in the plan;
 - b. The Sponsor assures that they will monitor the School for fidelity to the plan;
 - c. The School agrees to implement the plan with fidelity or the School's decision not to participate; and
 - d. The School agrees to be monitored by the Sponsor for fidelity to the plan.
 - e. The School is subject to the Sponsor prioritization of funds based on school need and do not receive a set amount of funding through the reading allocation based upon their student enrollment. If the School declines to participate, the funds that would have been directed to the School remain in the district to serve low performing schools.

- 3) All students at the School will participate in the State assessment program pursuant to section 1008.22, Florida Statutes, and school grading system section 1008.34, Florida Statutes, [pursuant to statute and State Board of Education rule]. The School personnel involved with any aspect of the testing process must have knowledge of and abide by State (and, if applicable, Sponsor's) policies, procedures, and standards regarding test administration, test security, test audits, and reporting of test results. The School shall be responsible for administering said tests and bearing any costs with such administration unless provided otherwise by law. Furthermore, the School agrees to administer all state assessments within the timeframe approved for the other public schools in the district of the Sponsor.

- 4) The School will ensure that students identified as having an Individual Education Plan (IEP), Exceptional Education Plan (EP) or 504 Plan receive the necessary accommodations or an alternative assessment for State testing as stated in the IEP, EP, or 504 Plan.
- 5) Additional Assessment: Students may participate in the Sponsor's assessment programs in which the Sponsor's students in comparable grades/schools participate. Materials and training will be provided by Sponsor. The School shall be responsible for all costs associated with assessments not mandated by the state or covered by federal funding, Title I, II and IDEA.
- 6) School Improvement Plan: (Required for "D" and "F" Schools)
 - a. The School will implement a School Improvement Plan if the School grade falls below a "C". If the School falls below that level, the School shall have one (1) calendar year to improve its performance to a "C" level. Should state assessment standards change; the parties agree that this paragraph will be reviewed to ensure that it complies with the revised law.
 - b. The School will develop and maintain a School Enhancement Plan as required by SACS accreditation.
 - c. The School will have the option to utilize the Sponsor's online software system to monitor progress of the School Enhancement Plan and incur cost if not covered by state or federal funding, such as Title I, II and IDEA.
- 7) Pursuant to the statutory requirements section 1002.33.(9)(k), Florida Statutes, the School shall report its progress annually to the Sponsor through the online site provided by the Department of Education. The Sponsor shall forward the report to the Commissioner of Education at the same time as other annual school accountability reports. The report shall include:
 - a. Student achievement performance data, including the information required for the annual school report and the education accountability system governed by section 1008.31 and 1008.345, Florida Statutes. School is subject to the same accountability requirements as other public schools, including reports of student achievement information that links baseline student data to the School's performance projections identified in the Charter. The School shall identify reasons for any difference between projected and actual student performance.
 - b. Financial status of the School which must include revenues and expenditures at a level of detail that allows for analysis of the School's ability to meet financial obligations and timely repayment of debt.
 - c. Documentation of the facilities in current use and any planned facilities for use by the School for instruction of students, administrative functions, or investment purposes.
 - d. Descriptive information about the School's personnel, including salary and benefit levels of School employees, the proportion of instructional personnel who hold professional or temporary certificates, and the proportion of instructional personnel teaching in-field or out-of-field.

- 8) The School agrees to post on the School's website a comparison of student performance data from the School to student performance data in the traditional public schools within the county the school is located, and comparison to other Charters throughout the state in accordance with section 1002.33(21)(b)(3)(b), Florida Statutes.

B. STUDENT PROMOTION

- 1) Student Progression Plan
 - a. The School may adopt the Sponsor's Student Progression Plan in its entirety, or with exceptions, or choose to create their own plan based on Florida Statutes.
 - b. The Sponsor agrees to invite the School to have input into the Sponsor's Student Progression Plan.
 - c. If the School chooses to create their own Student Progression Plan, the School and Sponsor will agree on a timeline to submit the plan each year.
- 2) Graduation Requirements

The School shall ensure that students in grade 9-12 receive those courses necessary as part of Florida's graduation requirement and those courses mandated by law for that specific grade level pursuant to section 1003.428, and 1003.429, or section 1003.43, Florida Statutes.

C. DATA ACCESS AND USE PURSUANT TO STATUTE

- 1) The School agrees to utilize data provided through its participation with the Sponsor in electronic data processing systems pertaining to admissions, registration, and student record, discipline, course codes.
- 2) The Sponsor is required to provide academic student performance data to the School for each of their students coming from the Sponsor's school system, as well as rates of academic progress of comparable student populations in the district school system according to section 1002.33(7)(3)(c), Florida Statutes.
- 3) The School agrees to allow the Sponsor reasonable access and to review data sources, including collection and recording procedures, in order to assist the Sponsor in making a valid determination about the degree to which student performance requirements, as stated in the Charter, have been made.
- 4) The Sponsor agrees to provide student performance data for each student in the School, including, but not limited to, FCAT scores, standardized test scores, previous public school student report cards, and student performance measures, shall be provided by the Sponsor to the School in the same manner provided to other public schools in the Sponsor's school district.

III. STUDENTS

A. ELIGIBLE STUDENTS

- 1) **Antidiscrimination:** Pursuant to section 1000.05, Florida Statutes, the School will not violate antidiscrimination provision. The School further agrees that, it will work to achieve a racial/ethnic balance range served by other public schools in close proximity of the School within the Sponsor's district; that it will not discriminate against students with disabilities who are served in Exceptional Student Education programs (ESE) and students who are served in English for Speakers of Other Languages (ESOL) programs.
- 2) **Nonsectarian:** Pursuant to section 1002.33(9)(a), Florida Statutes, the School shall be nonsectarian in its programs, admission policies, employment practices, and operations.
- 3) **Fees:** The School will not shall not charge tuition or registration fees, except those fees normally charged by other public schools.
- 4) **Other Requirements:** The School shall meet all applicable state and local health, safety, and civil rights requirements. The School also agrees to meet requirements for students under section 1003.22, Florida Statutes, school-entry health examinations; immunization against communicable diseases. A child shall be exempted from the requirement of a health examination upon written request of the parent of the child stating objections to the examination on religious grounds.
- 5) Pursuant to section 1002.33(11), Florida Statutes, students who attend the School are eligible to participate in an interscholastic extracurricular activity at the public school to which the student would be otherwise assigned to attend pursuant to section 1006.15(3)(d), Florida Statutes.
- 6) Pursuant to section 1002.32, Florida Statutes, the School agrees to ensure students in grades 9-12 will take at least one online course.
- 7) **Applying Students:** The parties agree that the School will serve the Sponsor's district and that the School must be open to applications from any Walton County School District student. In addition, the School shall be open to any student covered by an inter-district agreement.
- 8) **Applying High School Students:** Students applying for high school grades must meet requirements for a collegiate program. The School combines the qualities of the dual Enrollment program with a small school atmosphere to produce a setting that allows motivated students to earn high school and college credit simultaneously. The School will follow eligibility requirements as stated in section 1007.271, Florida Statutes, for dual enrollment.

- 9) The School agrees to follow the Sponsor’s school calendar. If in the future, the School wishes to develop its own school calendar, the School will notify the Sponsor one year prior to implementing the change in calendar. The School’s calendar will abide by the statutory number of school days.

B. GRADES SERVED

1) Increase Grades and Enrollment:

- a. Under the High Performing Charter Statute, pursuant to section 1002.331(2)(b), Florida Statutes, the School is authorized to expand grade levels within kindergarten through grade 12, to add grade levels not already served if any annual enrollment increase resulting from grade level expansion is in accordance with section 1002.331(2)(a), Florida Statutes.
- b. Under the High Performing Charter Statute, pursuant to section 1002.331, Florida Statutes, the School will notify the Sponsor by March 1 of increase enrollment for grades and number of students not served at the time of this Charter.

2014-2015: Seaside will serve students in grades 5-11.
 2015-2016: Seaside will serve students in grades 5-12.
 Future Years: Seaside will serve students in grades K-12.

C. CLASS SIZE

The School agrees to comply with the limitations of class size as ordered by section 1003.03, Florida Statutes, relating to the maximum class size, except that the calculation for compliance pursuant to section 1003.03, Florida Statutes, shall be the average at the School level pursuant to section 1002.33, Florida Statutes. Should requirements for class size change for charter schools, the School will comply with section 1002.33(16), Florida Statutes.

D. ANNUAL PROJECTED ENROLLMENT

The School shall notify the Sponsor in writing by March 1 of the school year preceding the increase. The School shall specify the amount of enrollment increase and the grade levels that will be added, as applicable to section 1002.331, Florida Statutes. Change in projected enrollment will constitute a significant number of students as it relates to additional grade levels.

E. ANNUAL CAPACITY DETERMINATION

The Sponsor may not require the School to waive the provision of section 1002.331, Florida Statutes, or require a student enrollment cap that prohibits a high-performing charter school from increasing enrollment in accordance with section 1002.331(2), Florida Statutes, as a condition of approval or renewal of the Charter.

F. ADMISSIONS AND ENROLLMENT PLAN

The School's enrollment and admission process shall be conducted in accordance with its approved application unless altered or allowable by Florida Law. The School will provide to the Sponsor annual updates to the preference admission policy. Any changes to the admission policy will be based on capacity of the School and according to Florida Statutes.

- 1) Pursuant to section 1002.33 (10), Florida Statutes, the School shall be open to any student covered in an interdistrict agreement or residing in the school district in which the School is located. Any eligible student shall be allowed interdistrict transfer to attend the School when based on good cause. Good cause shall include, but is not limited to, geographic proximity to the School in a neighboring school district.
- 2) Pursuant to section 1002.33 (10)(a), Florida Statutes, the School agrees to enroll an eligible student who submits a timely application, unless the number of applications exceeds the capacity of a program, class, grade level, or building. In such case, all applicants shall have an equal chance of being admitted through a random selection process.
- 3) Pursuant to section 1002.33 (10)(d), Florida Statutes, the School may give enrollment preference to the following student populations:
 - a. Students who are siblings of a student enrolled in the School.
 - b. Students who are the children of a member of the governing board of the School.
 - c. Students who are the children of an employee of the School.
 - d. Students who are the children of:
 - e. a. An employee of the business partner of a the School-in-the-workplace established in section 1002.33 (15)(b), Florida Statutes, or a resident of the municipality in which such School is located; or
 - f. A resident of a municipality that operates a school-in-a-municipality pursuant to section 1002.33 (15)(c), Florida Statutes.
 - g. Students, who have successfully completed a voluntary prekindergarten education program under section 1002.51-1002.79, Florida Statutes, provided by the School or the School during the previous year.
 - h. Students who are the children of an active duty member of any branch of the United States Armed Forces.
- 4) The School may limit the enrollment process only to target the following student populations:
 - a. Students within specific age groups or grade levels.
 - b. Students considered at risk of dropping out of school or academic failure. Such students shall include exceptional education students.
 - c. Students enrolling in a Charter school-in-the-workplace or Charter school-in-a-municipality established pursuant to section 1002.33 (15), Florida Statutes.

- d. Students residing within a reasonable distance of the School, as described in section 1002.33(20)(c), Florida Statutes. Such students shall be subject to a random lottery and to the racial/ethnic balance provisions described in section 1002.33(7)(a)8, Florida Statutes, or any federal provisions that require the School to achieve a racial/ethnic balance reflective of the community it serves or within the racial/ethnic range of other public schools in the Sponsor's school district.
 - e. Students who meet reasonable academic, artistic, or other eligibility standards established by the School and included in the School application and Charter or, in the case of existing charter schools, standards that are consistent with the School's mission and purpose. Such standards shall be in accordance with current state law and practice in public schools and may not discriminate against otherwise qualified individuals.
 - f. Students articulating from one charter school to another pursuant to an articulation agreement between the charter schools that has been approved by the Sponsor.
 - g. Students living in a development in which a business entity provides the School facility and related property having an appraised value of at least \$10 million to be used as a School for the development. Students living in the development shall be entitled to 50 percent of the student stations in the School. The students who are eligible for enrollment are subject to a random lottery, the racial/ethnic balance provisions, or any federal provisions. The remainder of the student stations shall be filled in accordance with a random lottery.
 - h. Students with disabilities and students served in English for Speakers of Other Languages programs shall have an equal opportunity of being selected for enrollment in the School.
- 5) A student may withdraw from the School at any time and enroll in another public school as determined by Sponsor's rule.
 - 6) The capacity of the School shall be determined annually by the governing board, in conjunction with the Sponsor of the School in consideration of the factors identified in this subsection unless the School is designated as a high-performing charter school pursuant to section 1002.331, Florida Statutes. The Sponsor may not require the School to waive the provisions in section 1002.331, Florida Statutes, or require a student enrollment cap that prohibits a high-performing charter school from increasing enrollment in accordance with section 1002.331(2), Florida Statutes, as a condition of approval or renewal of the Charter.
 - 7) The School agrees to post the Admission and Enrollment Plan on the School's website along with Random Selection Guidelines.
 - 8) The Sponsor agrees to provide a representative from the Sponsor to assist in selecting names during the admission night if a random selection is required.

- 9) Pursuant to section 1002.33(21)(b)(2), Florida Statutes, the School shall provide copies of student assessment data to all enrolled families, families on the waiting list, and the Sponsor.

G. MAINTENANCE OF STUDENT RECORDS AS REQUIRED BY FLORIDA STATUTES

1) Student Records

- a. The School must maintain both active and archival records for current/former students in accordance with section 1003.25 and 1002.22, Florida Statutes, and Rule 6A-1.0955, Florida Administrative Code.
- b. All permanent (Category A) records of students leaving the School, whether by graduation, transfer to the traditional public school system, or withdrawal to attend another school, will be transferred to the Walton County School District MIS Department at 145 Park Street, DeFuniak Springs, Florida 32433.
- c. Records of student progress (Category B) will be transferred to the appropriate school if a student withdraws to return to the traditional Walton County Public School System or to another school system. The School may retain copies of the departing student's academic records created during the student's attendance at the School.
- d. An annual report from the School will be transmitted to the Sponsor's MIS Department, listing the disposition of each student's permanent records, i.e., stored on site, transmitted to the Sponsor or other disposition if appropriate. This report shall be transmitted each year prior to July 1.
- e. The Sponsor shall promptly transfer all records to the School when a student withdraws from one of Sponsor's schools.
- f. The School will provide a list of students enrolled during the lottery to the Sponsor and schools currently being attended by the student along with a request for student records to be transferred to the School by the end of the school year. In order to complete a master schedule by July 1, data records must also be transferred via the Student Management System by the end of the school year. The Sponsor and the School agree to promptly transfer via the Sponsor's Student Management System all data records when a student withdraws.

H. EXCEPTIONAL STUDENT EDUCATION

1) Non-discriminatory Policy

- a. Federal definition of the School includes a requirement that the School, "complies with the Age Discrimination Act of 1975, title VI of the Civil Rights Act of 1964, title IX of the Education Amendments of 1972, section 504 of the Rehabilitation Act of 1973, and part B of the Individuals with Disabilities Education Act;"
- b. Students with disabilities and students served in English for Speakers of Other Languages programs shall have an equal opportunity of being selected for enrollment in the School pursuant to section 1002.33(10)(f), Florida Statutes.

2) Sponsor's responsibilities

- a. As the Local Education Agency (LEA), the Sponsor will serve students in same manner as its traditional public school students, including supplementary and related services on site at the School and provide IDEA funds to the School on the same basis as funds are provided to traditional public schools.
- b. Provide IDEA funds to the School on same basis as funds are provided to traditional public schools.
- c. If the Sponsor is providing programs or services to students funded by federal funds, any eligible student enrolled in the School in the Sponsor's school district shall be provided federal funds for the same level of services provided students in the schools operated by the Sponsor, section 1002.33(17)(c) and 1002.33(20), Florida Statutes.
- d. The School shall be included by the Department of Education and the Sponsor in requests for federal stimulus funds in the same manner as Sponsor's schools, including Title I, II, and IDEA funds and shall be entitled to receive such funds, section 1002.33(17)(d), Florida Statutes.

3) School's responsibilities

- a. Students with disabilities shall be provided with exceptional education programs in accordance with federal, state, and local policies and procedures and, specifically, the Individuals with Age Discrimination Act of 1975, Title VI of the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972, section 504 of the Rehabilitation Act of 1973, and part B of the Individuals with Disabilities Education Act; section 1000.05, 1003.57, 1001.42 (4)(l), and 1002.33, Florida Statutes and certain rules under Chapter 6A-01, FAC pertaining to confidentiality of records, testing programs, and course modification, and Chapter 6A-6 the State Board of Education Administrative Rule.
- b. The School will work closely with the Sponsor in planning and developing programs for ESE, including but not limited to participating in planning activities for the IDEA grants.
- c. The School will follow the Walton County School District Board's Special Program and Procedures manual for special programs identified in Florida Statutes, and appropriate sections of the Walton County School District Student Progression Plan, and Student Code of Conduct dealing with exceptional students.
- d. The School will complete federal and state reports in accordance with the timelines and specifications of the Sponsor and Department of Education.
- e. The School will coordinate with the Sponsor's Staffing Specialist to schedule parent conferences relating to IEP and EP meetings.
- f. The School will make available the amount of regular education and special education and related services listed on each student's IEP. Also, the School will make available appropriate inclusive environments as stated on the student's IEP.
- g. The School will conduct gifted screenings using the Kaufman Brief Intelligence Test (K-BIT) or approved assessment as part of the determination for gifted eligibility.

- h. If it is determined by an IEP committee that the needs of a student with disabilities cannot be met at the School, the Sponsor and School will take steps to secure another placement for the student in accordance with federal and state mandates.

4) **Services covered under the administrative fee and federal funds**

The Sponsor is the Local Education Agency (LEA) for the School. As the LEA and pursuant to Title 20 U.S. Code, Sec. 1413(a)(5)(A)(B) serves children attending School in the same manner as the local educational agency serves children with disabilities in its other Sponsor's schools, including providing supplementary and related services on site at the School to the same extent to which the local educational agency has a policy or practice of providing such services on the site to its other Sponsor's public schools; and provides funds under this subchapter to the School on the same basis as the local educational agency provides funds to the local educational agency's other Sponsor's public schools, including proportional distribution based on relative enrollment of children with disabilities; and at the same time as the agency distributes other Federal funds to the agency's other public schools, consistent with the State's Charter school law.

- a. Pursuant to section 1002.33(17)(c), Florida Statutes, if the Sponsor is providing programs or services to students funded by federal funds, any eligible students enrolled in the School in the Sponsor's district shall be provided federal funds for the same level of services provided students in the schools operated by Sponsor.
- b. The Sponsor shall provide the following services:
 1. Provide Exceptional Student Educational administrative services to the School consistent with the Sponsor's Tiered approach for all Walton County School District schools.
 2. The Sponsor will also provide psychological, staffing and Speech Language services consistent with the Tiered approach for all schools in Walton County School District. In this regard, the Tiered system is defined as responding to the needs of students based on the frequency and intensity of services required as outlined in a student's Individual Education Plan (IEP) or based on the needs of students requiring specialized services.
 3. Conduct evaluations for students referred for potential placement within exceptional student education in accordance with federal and state mandates.
 4. Conduct reevaluations as needed to fulfill the requirements of the student's IEP.

- 5) **Due Process Hearing** - The School will assist the Sponsor in any legal or quasi-legal activity connected with an ESE student attending or admitted to the School, such as due process hearing request or formal complaint.

I. DISMISSAL POLICIES AND PROCEDURES

- 1) The School agrees to follow the Walton County School Board Special Policies and Procedures when dismissing a student from an Exceptional Education Program.

- 2) The School agrees to follow the Walton County School Board Student Code of Conduct.
- 3) Any student, who does not qualify for dual enrollment classes at the end of his /her 10th grade year, will be required to transfer to another high school.

IV. FINANCIAL ACCOUNTABILITY

A. REVENUE

Basis for funding as provided in section 1002.33(17), Florida Statutes.

- 1) The School shall be funded as if they are in a basic program or a special program, the same as students enrolled in other public schools in the Sponsor's school district.
- 2) Pursuant to section 1002.33(17)(b), Florida Statutes, the Sponsor agrees to fund the School for the students enrolled in a School shall be the sum of the Sponsor's operating funds from the Florida Education Finance Program as provided in section 1011.62, Florida Statutes, and the General Appropriations Act, including gross state and local funds, discretionary lottery funds, and funds from the Sponsor's current operating discretionary millage levy; divided by total funded weighted full-time equivalent students in the Walton School Board District; multiplied by the weighted full-time equivalent students for the School.
- 3) If The School's students or programs meet the eligibility criteria in law, the School shall be entitled to its proportionate share of categorical program funds included in the total funds available in the Florida Education Finance Program by the Legislature, including but not limited to transportation.
- 4) Student Reporting
 - a. The School shall report its student enrollment to the Sponsor as required in section 1011.62, Florida Statutes, and in accordance with the definitions in section 1011.61, Florida Statutes.
 - b. The Sponsor shall include the School's enrollment in the Sponsor's report of student enrollment.
 - c. The School shall comply with the Department of Education's guidelines for electronic data formats for such data.
 - d. The Sponsor will accept electronic data that complies with the Department of Education's electronic format.
 - e. The Sponsor will provide the School with the digital "Student Management Information System" to report State required data for FTE purposes. The School personnel will input required reporting data.
 - f. The Sponsor shall provide the "Student Management Information System" software and training to the School personnel in the same manner as it does for Walton County School District schools.

- g. The School will be responsible to purchase needed computer hardware for reporting student data.
- 5) Distribution of Funds Schedule
- a. The Sponsor may distribute funds to the School for up to 3 months based on the projected full-time equivalent student membership of the School.
 - b. The Sponsor shall make certain that School receives in a timely and efficient payment any reimbursement to the School, including processing paperwork required to access special state and federal funding for which the School may be eligible. Full-time equivalent student membership surveys shall be used in adjusting the amount of funds distributed monthly to the School for the remainder of the fiscal year.
 - 1. The payment shall be issued no later than 10 working days after the Sponsor receives a distribution of state or federal funds. If a warrant for payment is not issued within 10 working days after receipt of funding by the Sponsor, the Sponsor shall pay to the School, in addition to the amount of the scheduled disbursement, interest at a rate of 1 percent per month calculated on a daily basis on the unpaid balance from the expiration of the 10 working days until such time as the warrant is issued, section 1002.33(7)(e), Florida Statutes.
- 6) Adjustments
- a. Total funding for the School shall be recalculated by the Sponsor using the State approved "Revenue Worksheet" during the year to reflect the revised calculations under the Florida Education Finance Program by the state and the actual weighted full-time equivalent students reported by the School during the full-time equivalent student survey periods designated by the Commissioner of Education.
 - b. If the Sponsor makes an error in reporting the amount of funds owed to the School, the Sponsor must immediately pay the difference to the School.
 - c. Should the Sponsor receive notice of an FTE funding adjustment which is attributable to substantial noncompliance by the School, the Sponsor shall deduct such the amount from the next available payment otherwise due the School. In the event that the assessment is levied near the end of or after the term of the Charter where no further payments are due to the School. The Sponsor shall provide prompt notice to the School and request reimbursement within thirty (30) working days.
- 7) Millage levy, if applicable-The School may be eligible for millage levy per section 1002.33(17), Florida Statutes.
- 8) Federal Funding- Pursuant to section 1002.33(17)(c)(d), Florida Statutes, if the Sponsor is providing programs or services to students funded by federal funds, any eligible students enrolled in the School in the Sponsor's school district shall be provided federal funds for the same level of service provided students in the schools operated by the Sponsor.

- a. **Title 1:** Pursuant to provisions in section 1002.33, Florida Statutes, the School shall receive all federal funding for which the School is otherwise eligible, including Title I funding, not later than 5 months after the School first opens and within 5 months after any subsequent expansion of enrollment. If the School is not eligible for Title 1 funding, they may participate in professional development led by the Sponsor on space available basis. The School will be responsible for the cost of materials.
 - b. **Title 2:** Pursuant to section 1002.33, Florida Statutes, as it relates to the Title II, Part A, the School shall have the opportunity to submit a plan for Title II funding to the Sponsor by March 1 of each year or elect to participate with the Sponsor through services and goods funded under the Title II funding for the district.
 - c. **IDEA:** Funding for services provided to students with disabilities in the School will be provided in the same manner as for the Sponsor's other public schools.
 - d. **Federal Grants—** The Sponsor agrees to support the School in its efforts to secure grants by timely processing and submitting all documentation prepared by the School and necessary for the School's competition for grants and other monetary awards, including, but not limited to, Federal Start-up Grant and Dissemination Grant, section 1002.33(17)(e), Florida Statutes.
- 9) **Charter School Capital Outlay Funds—**
- a. The Sponsor agrees to support the School in its efforts to secure capital outlay funds that are or may be available by the State of Florida or the Federal Government or any other entities. For the purpose of the School Infrastructure Thrift (SIT) Funds, the Sponsor agrees to support and assist the School in securing SIT Funds and it further agrees to provide the school 98% of those SIT Funds secured. In exchange for such cooperation, the Sponsor shall receive 2% of the SIT Funds secured.
 - b. **Application-**The School agrees to use procedures for submitting and approving requests for funding under section 1013.62, Florida Statutes, Charter Schools Capital Outlay Funding.
 - c. **Distribution-**The Sponsor shall make timely and efficient capital outlay payment to the School pursuant to provisions in section 1002.33(17)(e), Florida Statutes.
 - d. The School shall include all disbursements and expenditures pursuant to section 1013.62, Florida Statutes, in its monthly or quarterly financial statements pursuant to section 1002.33(9)(g), Florida Statutes, and shall maintain all documents of such expenditures and provide such documentation to the Sponsor upon request as necessary to monitor compliance with applicable law governing the proper use of such funds.

B. ADMINISTRATIVE SERVICES

- 1) **Administrative Services** Pursuant to section 1002.33(20)(a)1, Florida Statutes, the Sponsor shall provide certain administrative and educational services to the School. These services shall include Charter management services; full-time equivalent and data reporting services; exceptional student education administration services; test administration services,

including payment of the costs of state-required or district-required student assessments; processing of teacher certificate data services; and information services, including equal access to student information systems that are used by public schools in the Sponsor's district in which the School is located. Student performance data for each student in the School, including, but not limited to, FCAT scores, standardized test scores, previous public school student report cards, and student performance measures, shall be provided by the Sponsor to the School in the same manner provided to other public schools in the Sponsor's district.

2) Federal Lunch Program

The Sponsor will provide services related to eligibility and reporting duties required to ensure that school lunch services under the federal lunch program, consistent with the needs of the School, are provided by the Sponsor at the request of the School, that any funds due to the School under the federal lunch program be paid to the School as soon as the School begins serving food under the federal lunch program, and that the School is paid at the same time and in the same manner under the federal lunch program as other public schools serviced by the Sponsor. (The School is not part of the Federal Lunch Program and is not requesting funds at this time. The School will follow Florida Statutes if they qualify for the Federal Lunch Program in the future.)

C. ADMINISTRATIVE FEE

- 1) A total administrative fee for the provision of such services shall be calculated based upon up to 5 percent of the available funds defined in paragraph (17)(b) for all students, except that when 75 percent or more of the students enrolled in the School are exceptional students as defined in section 1003.01(3), Florida Statutes, the 5 percent of those available funds shall be calculated based on unweighted full-time equivalent students. However, a Sponsor may only withhold up to a 5-percent administrative fee for enrollment for up to and including 250 students. For the School with a population of 251 or more students, the difference between the total administrative fee calculation and the amount of the administrative fee withheld may only be used for capital outlay purposes specified in section 1013.62(2), Florida Statutes.
- 2) Since the School is a high-performing Charter school, as defined in section 1002.331, Florida Statutes, the Sponsor may withhold a total administrative fee of up to 2 percent for enrollment up to and including 250 students per school. As long as the School remains a high-performing charter school, the 2 percent fee shall apply.
- 3) The Sponsor shall not charge the School any additional fees or surcharges for administrative and educational services in addition to the maximum 5-percent or 2-percent (high-performing Charter schools) administrative fee withheld pursuant to this paragraph.
- 4) If goods and services are made available to the School through the Charter with the Sponsor, they shall be provided to the School at a rate no greater than the Sponsor's actual

cost unless mutually agreed upon by the School and the Sponsor in a contract negotiated separately from the Charter. When mediation has failed to resolve disputes over contracted services or Charter matters not included in the Charter, an appeal may be made for a dispute resolution hearing before the Charter School Appeal Commission. To maximize the use of state funds, the Sponsor shall allow School to participate in the Sponsor's bulk purchasing program if applicable.

- 5) Services not qualified under the required administrative services provided by the Sponsor- The Sponsor will charge the school for other services agreed upon by the parties at the following rate:

Hourly rate + benefits of the Sponsor's personnel performing the service x the number of actual hours beyond services that are regularly regarded as district level administrative services.

D. RESTRICTION ON CHARGING TUITION

Pursuant to 1002.33(9)(e), Florida Statutes, the School shall not charge tuition or registration fees except for fees normally charged by other public schools or allowed by law.

E. BUDGET

- 1) The governing board of the School shall annually adopt and maintain an operating budget.

F. FINANCIAL RECORDS, REPORTS AND MONITORING

- 1) The governing body of the School shall be responsible for:
- a. Ensuring that the School has retained the services of a certified public accountant or auditor for the annual financial audit, pursuant to section 1002.345(2), Florida Statutes, shall submit the report to the governing body.
 - b. Reviewing and approving the audit report, including audit findings and recommendations for the financial recovery plan.
- 2) School's Fiscal Year [July 1 – June 30]
- 3) Maintenance of Financial Records - The School shall utilize the standard state codification of accounts as contained in the Financial and Program Cost Accounting and Reporting for Florida School, as a means of codifying all transaction pertaining to its operations. Federal, state, and local funds shall be maintained according to applicable mandates and practices, i.e. separate funds and band accounts for federal and state/local.
- 4) Financial and Program Cost Accounting and Reporting for Florida Schools –Pursuant to section 1002.33(9)(g)(1), Florida Statutes, the School will utilize "Financial and Program Cost Accounting and Reporting for Florida's Schools" (Redbook) section 1002.33(9)(2), Florida Statutes, does allow, at the discretion of the School to use generally accepted accounting

standards for not-for-profit organization, if they are reformatted to present the information according to the Redbook.

5) Financial Reports

- a. Quarterly Financial Reports-pursuant to Rule 6A-1.0081, the school will provide a quarterly financial statement to the Sponsor, in accordance with section 1002.33(9)(g) and 1002.34(11)(f), Florida Statutes, respectively, on form IEPC-F2 for non-profits.or IEPC-F2, Non-Profit by the end of the month following the quarter.
- b. Program Cost Report-pursuant to section 1010.20, Florida Statutes, the School agrees to provide the Sponsor its annual cost report in a form and manner consistent with generally accepted governmental accounting (Red Book) standards in Florida by August 15 each year.
- c. Unaudited Financial Statements: The School shall provide the Sponsor with annual unaudited financial reports as of August 15 of each year for inclusion in the Sponsor's financial statements. These reports shall include a complete set of annual financial statements and notes thereto, prepared in accordance with Generally Accepted Accounting principles and reflecting the detail of revenue sources and expenditures by function and object at a level of detail that allows for analysis of the ability to meet financial obligations and timely repayment of debt.
- d. Annual Audit-Pursuant to section 218.39, Florida Statutes, the School agrees to submit and pay for an annual financial audit in compliance with federal, state, and school district regulations showing all revenues receive, from all sources, and all expenditures for services rendered. The audit shall be conducted by an independent auditor selected by the school. The School agrees to submit the complete audit to the Sponsor by September 30 of each year.

V. FACILITIES

A. FACILITIES

- 1) The School agrees to use facilities which comply with the State Uniform Building Code for Public Education Facilities Construction adopted pursuant to section 1013.37, Florida Statutes, or with applicable state minimum building codes pursuant to Chapter 553, Florida Statutes, and state minimum fire protection codes pursuant to section 633.028, Florida Statutes, as adopted by the authority in whose jurisdiction the facility is located.
- 2) In the event the School is dissolved or is otherwise terminated, all of the School's property and improvement, furnishings, and equipment purchased with public funds shall revert to ownership of the Sponsor.
- 3) The Sponsor agrees to allow the School to utilize the district schools' facilities for athletic practices and events. The School and the district will develop policies and procedures for use of the Sponsor's facilities.

VI. TRANSPORTATION

A. TRANSPORTATION

- 1) The School agrees to provide for transportation of the School’s students consistent with the requirements of chapter 1006 and section 1012.45, Florida Statutes. The School further agrees to insure that transportation is not a barrier to equal access for all students residing within a reasonable distance from the School.
- 2) The Sponsor agrees to provide transportation to and from the School for students residing along already established transportation routes in the district. As compensation, the Sponsor will retain the portion of categorical funds relating specifically to transportation for those students.
- 3) The School agrees to schedule the instructional day to accommodate the Sponsor’s regular bus transportation schedules.
- 4) The School will provide transportation for students who attend the School for 11th and 12th grade transportation to and from the NWFSC Niceville Campus through an agreement or Charter with the Sponsor, a private provider, or with parents.
- 5) If the School provides transportation with any entity other than the Sponsors, then the School will retain the portion of categorical funds relating specifically to transportation for those students. If students are already counted for transportation to the high School located at 109 Greenway Trail, Santa Rosa Beach, Florida 32459, then the Sponsor will retain funds for these specific students.
- 6) The governing body of the School may provide transportation through an agreement or Charter with the Sponsor, a private provider, or with parents.
- 7) For the purposes of this Charter, the term “reasonable distance” shall be defined as residing in the area located between two and four miles of the School. Students who reside within a reasonable distance from the School have the right to free transportation.

VII. INSURANCE & INDEMNIFICATION

A. INSURANCE AND INDEMNIFICATION

- 1) The School agrees to indemnify, defend with competent counsel selected by the School with Sponsor’s reasonable approval and agrees to hold the Sponsor, its members, officers, employees, and agents, harmless from any and all claims, actions, costs, expenses, damages, and liabilities, including reasonable attorney’s fees, arising out of, connected with or resulting from: (a) the negligence, intentional wrongful act, misconduct or culpability of the School’s employees or other agents in connection with and arising out of their services

within the scope of this agreement; (b) the School's material breach of the agreement or law; (c) any failure by the School to pay its suppliers or any subcontractors; (d) the failure of the School's officers, directors, or employees to comply with all laws, statutes, ordinances, and regulations of any governmental authority or subdivision that apply to the operation of the School or the providing of the educational services provided in this agreement. However, the School shall not be obligated to indemnify the Sponsor, against claims, damages, expenses, or liabilities to the extent these may result from the negligence of the Sponsor, its directors, officers, employees, subcontractors, or others acting on its behalf other than the School, its directors, officers, employees, subcontractors, and suppliers. The duty to indemnify for professional liability as insured by the School Leader's Error and Omission policy described in this Charter will continue in full force and effect notwithstanding the expiration or early termination of this charter with respect to any claims based on facts or conditions which occurred prior to termination. In no way shall the School Leader's Errors and Omission three year limitation on post-termination or professional liability impair the Sponsor's claim to indemnification with respect to a claim for which the School is insured or for which the School should have been insured under Commercial General Liability Insurance, Automobile Liability Insurance or Employer's Liability Insurance. In addition, the School shall indemnify, defend, and protect and hold the Sponsor, harmless against all claims and actions brought against the Sponsor by reason of any actual; or alleged infringement of patent or other proprietary rights in any material, process, machine, or appliance used by the School.

- 2) To the extent provided by law, the Sponsor agrees to indemnify, defend with competent counsel selected by the Sponsor with School's reasonable approval and agrees to hold the School, its members, officers, employees, and agents, harmless from any and all claims, actions, costs, expenses, damages, and liabilities, including reasonable attorney's fees, arising out of, connected with or resulting from: (a) the negligence, intentional wrongful act, misconduct or culpability of the Sponsor's employees or other agents in connection with and arising out of their services within the scope of this agreement; (b) the Sponsor's material breach of this agreement or law; (c) any failure by the Sponsor to pay its suppliers or any subcontractors. Notwithstanding anything to the contrary contained herein, the Sponsor does not hereby waive any of its sovereign immunity and any obligation of the Sponsor to indemnify, defend or hold harmless the School as stated above shall extend only to the limits, if any, permitted by Florida law, and shall be subject to the monetary limitations established by section 768.28, Florida Statutes.
- 3) The School and the Sponsor shall notify each other of the existence of any third party claim, demand or other action giving rise to a claim for indemnification under this provision and shall give each other a reasonable opportunity to defend the same at its own expense and with its own counsel, provided that the School or the Sponsor shall at all times have the right to participate in such defense at its own expense. If, within a reasonable amount of time after receipt of notice of a Third Party Claim, the School or the Sponsor shall fail to

undertake to so defend, the other party shall have the right, but not the obligation, to defend and to compromise or settle the Third Part Claim for the amount and at the risk and expense of the School or Sponsor which they agree to assume. The School or the Sponsor shall make available to each other, at their expense such information and assistance as each shall request in connection with the defense of a Third Party Claim.

B. EVIDENCE OF INSURANCE

The School shall provide evidence of insurance required by this agreement in the following manner:

- 1) As evidence of compliance with the insurance required by this agreement, the School shall furnish the Sponsor with fully completed certificates of insurance signed by an authorized representative of the insurer.
- 2) The evidence of insurance shall provide that the Sponsor shall be given no less than sixty (60) days notice prior to cancellation.
- 3) Until such time as the insurance is no longer required to be maintained by the School, the School shall provide the Sponsor with evidence of the renewal or replacement of the insurance no less than thirty (30) days before the expiration or termination of the required insurance for which evidence was provided.

C. MINIMUM LIMITS

Insurers providing the insurance required by the School by this agreement must meet the following minimum requirements:

- 1) Be (i) authorized by subsisting certificates of authority by the Department of Insurance of the State of Florida, or (ii) an eligible surplus lines insurer under Florida Statutes. In addition, the insurer must have a Best's Rating of "A-" or better and Financial Size Category of "VI" or better, according to the latest edition of Best's Key Rating Guide, published by A.M. Best Company.
- 2) If, during this period when an insurer is providing the insurance as required by this agreement, an insurer shall fail to comply with the foregoing minimum requirements, as soon as the School has knowledge of any such failure, the School shall immediately notify the Sponsor and immediately replace the insurance provided by the insurer with an insurer meeting the requirements.

Without limitation any of the other obligations or liabilities of the School, the School shall at the School's sole expense, procure, maintain, and keep in force the amounts and types of insurance conforming to the minimum requirements set forth in this Charter. Except as otherwise specified in this Charter, the insurance shall remain in effect until this Charter is terminated.

D. COMMERCIAL GENERAL LIABILITY INSURANCE

Except as otherwise provided, the Commercial General Liability Insurance provided by the School shall conform to the requirements hereinafter set forth:

- 1) The School's insurance shall cover the School for those sources of liability (including, but by way of limitations, coverage for operations, Products/Completed Operations, independent contractors, and liability contractually assumed) which would be covered by the latest occurrence form edition of the standard Commercial General Liability Cover Form (ISO Form CG 00 01), as filed for use in the State of Florida by the Insurance Services Office.
- 2) The minimum limits to be maintained by the School (inclusive of any amounts provide by an umbrella or excess policy) shall be one million dollars (\$1,000,000) per occurrence/two million dollars (\$2,000,000) annual aggregate.
- 3) Except with respect to coverage for Property Damage Liability, the Commercial General Liability coverage shall apply on a first dollar basis without application of any deductible or self-insured retention. The coverage for Property Damage Liability may be subject to a maximum deductible of one thousand dollars (\$1,000) per occurrence.
- 4) The School shall include the Sponsors and its members, officers, and employees as "Additional Insured" on the required Commercial General Liability Insurance. The coverage afforded such Additional Insured shall be no more restrictive than that which would be afforded by adding the Sponsor as Additional Insured using the latest Additional Insured – Owners, Lessees, or Contractors (Form B) Endorsement (ISO Form CG 20 10). The certificate of insurance shall be clearly marked to reflect "The Sponsor, its members, officers, employees, and agents as additional insured as their interest may appear. "

E. AUTOMOBILE LIABILITY INSURANCE

The Automobile Liability Insurance provided by the School shall conform to the following requirements:

- 1) The School's insurance shall cover the School for those sources of liability which would be covered by Section II of the latest occurrence edition of the standard Business Auto Policy (ISO Form CA 00 01), including coverage for liability contractually assumed, as filed for use in the State of Florida by the Insurance Services Office.
- 2) Coverage shall be included on all owned, non-owned and hired autos used in connection with this Charter.
- 3) The minimum limits to be maintained by the School (inclusive of any amounts provided by an umbrella or excess policy) shall be one million dollars (\$1,000,000) per occurrence, and if subject to an annual aggregate, two million dollars (\$2,000,000) annual aggregate.

- 5) If the School Leader's Errors and Omissions Liability Insurance required hereby is not reasonably commercially available the School shall provide Officers, Directors and Employees Errors and Omissions liability insurance in lieu thereof with the same minimum limits of coverage as set forth above. If this insurance is on a claim made basis, the School shall maintain, without interruption the insurance until three (3) years after termination of this Charter.

H. PROPERTY INSURANCE

- 1) The School shall maintain hazard insurance on its own property during the terms of this agreement.

I. APPLICABLE TO ALL COVERAGE

The insurance provided by the School shall apply on a primary basis and any other insurance or self-insurance maintained by the board or its members, officers, employees, or agents, shall be in excess of the insurance provided by or on behalf of the School.

Except as otherwise specified, the insurance maintained by the School shall apply on a first dollar basis without application of a deductible or self-insurance retention.

Compliance with the insurance requirement of this Charter shall not limit the liability of the School, its subcontractors, its sub-subcontractors, its employees or its agents to the Sponsor or others. Any remedy provided to the Sponsor or its members, officers, employees or agents by the insurance shall be in addition to and not in lieu of any other remedy available under this Charter or otherwise.

The School shall require its subcontractors and its sub-subcontractors to maintain any and all insurance required by law. Except to the extent required by law, this Charter does not establish minimum insurance requirements for subcontractors or sub-subcontractors.

Neither approval by the Sponsor nor failure to disapprove the insurance furnished by the School shall relieve the School of the School's full responsibility to provide the insurance as required by this Charter.

The School shall be in default of this Charter for failure to maintain such insurance as required by this Charter.

VIII. GOVERNANCE

A. PUBLIC OR PRIVATE EMPLOYER

- 1) The School is a public employer and all employees are public employees for all purposes, including participation in the Florida Retirement System.

- 2) As stated in the By-Laws and the Articles of Incorporation attached hereto as the corporation shall be a Florida not for profit entity, and a governing board, shall manage its activities and affairs. Voting shall control the corporation, and only the governing board shall vote.

B. GOVERNING BOARD RESPONSIBILITIES [PURSUANT TO STATUTE]

Pursuant to section 1002.33(26), Florida Statutes, Governing Board members are subject to the following sections 112.313(2),(3),(7) and (12) and 112.3143(3) and 112.3145 and 286.011, Florida Statutes.

- 1) The governing board of the School shall annually adopt and maintain an operating budget.
- 2) The governing board shall exercise continuing oversight over School operations.
- 3) The governing body of the School shall be responsible for:
 - a. Ensuring that the School has retained the services of a certified public accountant or auditor for the annual financial audit, pursuant to section 1002.345(2), Florida Statutes, who shall submit the report to the governing body.
 - b. Reviewing and approving the audit report, including audit findings and recommendations for the financial recovery plan.
 - c. Performing the duties in section 1002.345, Florida Statutes including monitoring a corrective action plan.
 - d. Monitoring a financial recovery plan in order to ensure compliance.
 - e. Participating in governance training approved by the department which must include government in the sunshine, conflicts of interest, ethics, and financial responsibility.
- 4) Representative to facilitate parental involvement according to section 1002.33(d)1, Florida Statutes. The School's governing board will appoint a representative to facilitate parental involvement, provide access to information, assist parents and others with questions and concerns, and resolve disputes.
 - a. The representative must reside in the School district in which the School is located.
 - b. May be a governing board member, School employee, or individual contracted to represent the governing board.
 - c. The representative's contact information must be provided annually in writing to parents and posted prominently on the School's website if a website is maintained by the School.
 - d. The Sponsor may not require that governing board members reside in the School district in which the School is located if the School complies with this paragraph.
- 5) Each School must hold at least two public meetings per school year in the school district in which the School is located. The meetings must be noticed, open, and accessible to the public, and attendees must be provided an opportunity to receive information and provide

input regarding the School's operations. The appointed representative and School principal or director, or his or her equivalent, must be physically present at each meeting.

- 6) The governing body of the School shall report its progress annually to its Sponsor, which shall forward the report to the Commissioner of Education at the same time as other annual school accountability reports.

C. PUBLIC RECORDS

Pursuant to section 1002.33(16)(b)(1), Florida Statutes, the School shall comply with the provisions of Chapter 119, Florida Statutes, relating to public records and section 286.011, Florida Statutes, relating to public meetings and all applicable federal, state and local health, welfare, safety, and civil rights requirements.

D. REASONABLE NOTICE

The School shall provide reasonable notice of all board meetings through posting them on the door of the School and through the School's website.

E. IDENTIFICATION OF GOVERNING BOARD MEMBERS

The School will update governing board members through the School's website by July 1 of each year.

F. STATUTORY REQUIREMENTS

The School shall operate in accordance with its Charter and shall be exempt from all statutes in chapters 1000-1013 of the Florida School Code, with the exception of the following:

- 1. Those statutes specifically applying to charter schools, including section 1002.33, Florida Statute.
- 2. Those statutes pertaining to the student assessment program and school grading system.
- 3. Those statutes, laws, rules, and regulations pertaining to the provision of services to students with disabilities.
- 4. Those statutes pertaining to civil rights, including section 1000.05, Florida Statutes, relating to discrimination.
- 5. Those statutes, rules, and regulations pertaining to student health, safety, and welfare. Additionally, the School shall be in compliance with: Section 286.011, Florida Statutes, relating to public meetings and records, public inspection, and criminal and civil penalties. Chapter 119, Florida Statutes, relating to public records. Chapter 112, Florida Statutes, relating to conflicts of interest.

IX. HUMAN RESOURCES

A. EMPLOYMENT

- 1) The parties to this Charter agree that the School shall select its own employees. The School may contract with the Sponsor for services of personnel employed by the Sponsor. Under this hiring arrangement, such of the Sponsors employee(s) hired by the School shall be

considered employees of the School for the purpose of management, etc. For the purposes of retirement and other employee benefits, the employee shall be considered an employee of the Sponsor and shall be eligible to participate in the state retirement system and other fringe benefits offered to full-time employees. The School hereby agrees to provide other fringe benefits offered to full-time employees. The School hereby agrees to pay the cost of such fringe benefits to the Sponsor and to pay the Sponsor for the cost of any and all retirement contributions necessitated by this agreement.

- 2) The School agrees that its employment practices shall be non-sectarian and nondiscriminatory.
- 3) The School shall not violate the antidiscrimination provisions of section 228.001, Florida Statutes.
- 4) The teachers employed by or under contract to the School shall be certified as required by Chapter 1012, Florida Statutes. The School may employ or Charter with skilled selected non-certified personnel to provide instructional services or to assist instructional staff members as teacher aides in the same manner as defined in section 1012, Florida Statutes.
- 5) The School agrees to comply with the following:
 - a. Pursuant to section 1012.35, Florida Statutes, relating to contracts with instructional personnel hired on or after July 1, 2011.
 - b. Pursuant to section 1012.33(5), Florida Statutes, relating to workforce reductions.
 - c. Pursuant to section 1012.22(1)(c), Florida Statutes, relating to compensation and salary schedules. All of section 1012.22, Florida Statutes, has not been included only subsection (1)(c) based on the limits from, section 1002.33(16), Florida Statutes.
 - d. Pursuant to section 1012.34, Florida Statutes, relating to the substantive requirements for performance evaluations for instructional personnel and School administrators.
 - e. Pursuant to section 39.201, Florida Statutes, relating to Employees of the School is mandatory reporters with regards to child abuse, abandonment or neglect, and should be aware of the following statutes.
- 6) The School agrees not to knowingly employ an individual who has resigned in lieu of disciplinary action with respect to child welfare or safety or who has been dismissed for just cause by any school district with respect to child welfare or safety.
- 7) The School agrees to disclose to the parents and the Sponsor the qualifications of its teachers.
- 8) The School agrees to fingerprint and screen all employees as required by Florida Statutes and commonly referred to as Jessica Lunsford Act.

- 9) The School must assure through, consistent, and even-handed termination procedure that the laws of the State of Florida and the United States are complied with. Terminated employees are entitled to receive all earned pay by the next regular pay period.
- 10) The School agrees to not appoint, employ, promote, or advance, or advocate for appointment, employment promotion; or advancement, in or to a position in the School in which the personnel are serving or over which the person exercises jurisdiction or control any individual who is a relative.

B. SPONSOR TRAINING OF SCHOOL'S EMPLOYEES

The School may participate in federally funded trainings as outlined in the Sponsor's Charter School Administrative Services Guide. Participation in non-federally funded training at pro-rata cost, on space available basis The School is responsible for providing all professional development activities that are not federally funded or outlined in the Sponsor's Charter School Administrative Services Guide. The Sponsor will invite the School to professional development and information meetings at no cost if there is not a cost associated to attend.

X. MISCELLANEOUS PROVISIONS

- 1) Neither party shall be in default of this Charter, if the performance of any or all of this Charter is prevented, delayed, hindered or otherwise made impracticable or impossible by reason of any strike, flood, hurricane, riot, fire, explosion, war, act of God, sabotage, accident or any other casualty or cause beyond either party's control, and which cannot be overcome by reasonable diligence and without unusual expense.
- 2) This Charter shall constitute the full, entire, and complete agreement between the parties. All prior Charters, representations, understandings, and agreements are superseded and replaced by this Charter. This Charter may be modified only through the voluntary, mutual consent of the parties.
- 3) This Charter shall not be assigned by either party without prior written consent of the other party, provided that the School may without the consent of the Sponsor enter into Charters for services with an individual or group of individuals organized as a partnership or cooperative.
- 4) No waiver of any provision of this Charter shall be deemed or shall constitute a waiver of any other provision unless expressly stated.
- 5) All representations and warranties made herein shall survive termination of this Charter.

- 6) If any provision or any part of this Charter is determined to be unlawful, void or invalid, that determination shall not affect any other provision or any part of any other provision of this Charter and all such provisions shall remain in full force and effect.
- 7) This Charter is not intended to create any rights of a third part beneficiary. This clause shall not be construed, however, as a waiver of any right of a member of the community, a student or parent of a student of the School.
- 8) This Charter is made and entered into in the State of Florida and shall be interpreted according to the laws of Florida.
- 9) Every notice, approval, consent or other communication authorized or required in the Charter shall not be effective unless same shall be in writing and sent postage prepaid by US Mail, direct to the other party at its address hereinafter provided or such other address as either party may designate by notice from time to time:

The Seaside Neighborhood School
P.O. Box 4610
Santa Rosa Beach, FL 32459

The Walton County School Board
145 Park Street, Suite 3
DeFuniak Springs, Florida 32433

- 10) The School and Sponsor agree that they have been represented by legal counsel in the negotiation and execution of this Charter.
- 11) The heading in this Charter are for convenience and reference only in no way define, limit or describe the scope of the Charter and shall not be considered in the interpretation of the Charter.
- 12) This Charter may be executed in any number of counterparts, each of which shall be an original, but all of which together shall constitute one Charter.
- 13) Each of the persons executing this Charter has the full power and authority to execute the Charter on behalf of the party for which he or she signs.

IN WITNESS WHEREOF, the parties hereto have executed this Charter as of the day and year first written above

ATTEST:

THE SEASIDE SCHOOL, INC.

Cathy Brubaker
Secretary

by: [Signature]
Chair of the Board or Representative

ATTEST:

THE SCHOOL BOARD OF WALTON COUNTY, FLORIDA

[Signature]
Superintendent as Secretary of the Board

[Signature]
Chair of the Board

APPROVED BY
JUN - 3 2014
WALTON COUNTY SCHOOL BOARD

SEASIDE SCHOOL, INC. POLICY FOR ACQUISITIONS, LEASES AND CONTRACTS FOR SERVICES OF \$10,000.00 OR GREATER

Any proposed acquisition or lease of any asset or proposed contract for services that equals or exceeds \$10,000.00 shall require a minimum of two (2) competitive bids prior to Seaside School Inc.'s acquisition or lease of any such asset(s) or agreement for services.

Board approval is required in the event the higher priced bid is to be accepted.

To determine whether an acquisition, lease or contract for services equals or exceeds \$10,000.00, the sum of any itemized goods or services from any one vendor, as applicable, shall be used if a collection of goods and/or services are included in any proposal from a vendor.

The foregoing applies to all board-approved purchases, leases and contracts for services and to any purchase, lease or contract for services that is contemplated in any given annual budget. This policy does not intend to permit purchases or leases that are not approved by the Seaside School Inc.'s Board of Directors or otherwise included within the Seaside School, Inc.'s annual budget.

**The Seaside School, Inc.
Active Assailant Response Policy**

It is the policy of the Board that all school teachers, staff and student shall be prepared in the event of an active assailant situation. The Board and school administration, in collaboration with public safety agencies, shall develop procedures to alert school staff if an active assailant appears to be actively engaged in killing or attempting to kill people at the school site and actions

The Board's active assailant policy and related procedures are intended to grant school employees the authority to choose a response that could be critical to saving lives. Such actions shall include a decision to lockdown the classroom and barricade the entrance or the option-based "run, hide, fight" approach.

The school administrator shall ensure proper and adequate active assailant response training for all school staff and students and shall engage the participation with the district's school safety specialist and the school's threat assessment team in the training. In accordance with Florida law, active assailant training will be conducted by the law enforcement agency(ies) designated as the first responder to the school's campus.

Active Assailant Drills

1. All students and staff shall participate in active assailant situation drills.
2. Drills shall be conducted at least as often as other emergency drills, with law enforcement personnel on site.
3. The school administrator shall document all drill exercises, maintain records, and provide verification as required.

Public Records Exemption

The school's active assailant response plan is for the protection of the school community and, under s. 119.071(3), F.S, is designated as confidential. No part of the plan shall be released to any individual or entity without the expressed authorization of the governing board.

By October 1, 2019, and annually thereafter, the school shall certify with the Office of School Safety that all school personnel have received annual active assailant response training.

The Board shall submit this policy, as adopted, to the Office of School Safety for review, in accordance with Florida law.

This policy is consistent with the recommendations set forth by the Marjory Stoneman Douglas Public Safety Commission, the Marjory Stoneman Douglas Public Safety Act of 2018, *et seq.*, and Senate Bill 7030 (2019).

Approved: September 19, 2019.

THE SEASIDE SCHOOL, INC. APPLICATION AND ADMITTANCE POLICY

PLEASE READ THE POLICY BELOW BEFORE BEGINNING THE APPLICATION PROCESS. FOR PURPOSE OF THIS POLICY, "SEASIDE SCHOOLS" SHALL MEAN BOTH SEASIDE MIDDLE SCHOOL AND SEACOAST COLLEGIATE HIGH SCHOOL.

Para la traducción al español, pongase en contacto con lotteryinfo@seasideschools.net.

1. General Admission Guidelines

Application for admission is open to any student entering grades five (5) through twelve (12) in accordance with this Application and Admittance Policy. Applicants must be eligible for admittance to the grade for which they apply pursuant to the then current policy of the Walton County School District. Students who reside in Walton County, Florida are granted an admission preference over non-Walton County residents. Students currently enrolled in a boarding school outside of Walton County, whose parent or legal guardian resides in Walton County, are considered Walton County residents. Students residing outside Walton County will be admitted only after vacancies have been filled by Walton County resident applicants unless otherwise set forth herein. Proof of Walton County residency and/or other preferences, if applicable, must be submitted with a student's application as set forth in paragraph 4.

Seaside Schools comply with the Florida Educational Equity Act (Section 1000.05, Florida Statutes) which, among other things, requires that students be considered for admission without regard to race, ethnicity, national origin, gender, disability, or marital status. Students with disabilities and students served in English for Speakers of Other Languages programs shall have an equal opportunity of being selected for enrollment (Section 1002.33(10)(f), Florida Statutes).

Seaside Schools also comply with Florida's controlled open enrollment policy as set forth in Section 1002.31, Florida Statutes, which requires a charter school allow a parent from any school district in the state whose child is not subject to a current expulsion or suspension to enroll his or her child in and transport his or her child to such charter school provided the school has not

reached capacity, subject to the admission preferences set forth in Section 1002.33(10)(d), Florida Statutes, and the Seaside Schools' Charter. As required by the statute, The Seaside School, Inc. Board of Directors will determine the student capacity and state the capacity on the school website.

2. Special Admission Criteria for High School Grades

Applicants must meet requirements for a collegiate program. The Seaside School combines the qualities of the dual enrollment program with a small school atmosphere to produce a setting that allows motivated students to earn high school and college credit simultaneously. The Seaside School follows eligibility requirements as stated in Section 1007.271 Florida Statutes for dual enrollment. Any student who does not qualify for dual enrollment classes at the end of his/her 10th grade year, will be required to transfer out of the Seaside Schools.

Seacoast Collegiate High School has an articulation agreement with Northwest Florida State College ("NWFSC"). As such, Applicants entering grades eleven (11) and twelve (12) must meet the applicable NWFSC entrance requirements which are subject to change without notice by NWFSC. The following items must be submitted to establish compliance before June 1 for enrollment in the fall semester.

- Official transcript from currently enrolled high school for the fall semester and courses currently enrolled for the spring semester. Applicant must have a minimum unweighted high school GPA of 3.00 for all credits earned by the close of the fall semester of the year prior to enrollment. The unweighted GPA of 3.00 must be maintained through the spring semester for enrollment purposes.
- ACT, SAT, or PERT test scores taken within the previous two years. Applicants must make qualifying test scores in reading, writing, and math as required by NWFSC.

Applicants may pre-qualify admission by submitting all admissions criteria, including qualifying ACT, SAT, or PERT scores, 7 days prior to the expiration of the lottery application deadline; however, the unweighted GPA of 3.00 must be maintained through the spring semester for enrollment purposes.

3. Application and Lottery Process

Applications for admission are accepted each year from February 1 through 5:00PM (Central Time) on March 31 for enrollment in the following school year through the lottery process. Only those applicants who submit complete and accurate applications by the March 31 deadline will be placed in the enrollment lottery. Applications may be submitted after March 31 and through December 31 of each year for those wishing to join the waiting list. Applicants submitting applications after March 31 will be placed on the waiting list in the order of their submission by grade level. Parents or legal guardians of a child who desire to attend Seaside Schools must complete an application and provide all required documentation through the online Smart Choice Student Application & Lottery Management System ("Smart Choice") available on the Seaside Schools website. If the parent or legal guardian does not have access to a computer or scanner, they may complete the application at either the Seaside Middle School or Seacoast Collegiate High School campus by scheduling an appointment. Appointments may be scheduled by sending an email to lotteryinfo@seasideschools.net. No student will be considered for admission through the lottery process unless his or her application and all required documentation is completed accurately and submitted prior to the end of the lottery application period.

4. Admission Preferences

Pursuant to Section 1002.33(10)(d), Florida Statutes, and the Seaside Schools' Charter, Seaside Schools gives preference in admission for certain categories of applicants. Each preference category, along with the qualifying criteria, is described below in order of priority. If there are more applicants with preferences than available openings, applicants with preferences will be randomly chosen in the preference order presented below. In order for the administration to know how many students with a preference are expecting to attend Seaside Schools, those students that qualify for a preference must complete and submit an application along with all

required accurate documentation by the end of the application period to be considered for admission.

A. Children of Seaside Schools Employees: An Eligible Employee is defined as: (1) an employee who is currently salaried; or (2) an employee currently working hourly at least 20 hours per week, and is paid directly by The Seaside School, Inc., and reports directly to the school's administration. Legal children and wards of current Eligible Employees of Seaside Schools have preference with respect to admissions, regardless of whether the child resides in Walton County or resides with the Eligible Employee. Step-children of Eligible Employees are also entitled to this preference if the step-child resides with the Eligible Employee. A step-child is defined as the legal child or ward of the Eligible Employee's legal spouse. Other relatives are not eligible for this preference. If an Eligible Employee is hired after the application lottery and the child of the Eligible Employee has submitted an application, such child will have priority over other applicants on the waiting list except for the children, wards, and step-children of current or past board members. If an Eligible Employee resigns or is terminated, it is at the Board of Directors' discretion as to whether or not his or her enrolled child or children will be asked to withdraw from Seaside Schools. Individuals, such as coaches, independent contractors, employees working less than 20 hours per week, or those paid only a stipend are not eligible for this preference.

B. Children of Seaside Schools Board Members: Legal children and wards of board members of The Seaside School, Inc. who successfully completed a three-year term or are currently serving, have preference with respect to admissions, regardless of whether the child resides in Walton County or resides with the current or former board member. Step-children of current or past board members are also entitled to this preference if the step-child resides with the current or past board member. A step-child is defined as the legal child or ward of the current or past board member's legal spouse. Other relatives are not eligible for this preference. If a new board member is elected after the application lottery has taken place and the child of the

new board member has submitted an application, such child will have priority over other applicants on the waiting list. If a board member resigns or is asked to leave The Seaside School, Inc., Board of Directors before his or her three-year term has been completed, it is at the Board of Directors' discretion as to whether or not their enrolled child or children will be asked to withdraw from Seaside Schools.

C. Siblings of Currently Enrolled Students: Siblings of students enrolled in Seaside Schools at the time of the sibling's application and the application lottery have preference with respect to admissions. In order to qualify for this preference, the sibling must either: (a) be related to the enrolled sibling by sharing a common legal parent or legal guardian; or (b) reside at the same residence as the enrolled sibling and have a legal parent or legal guardian who is married to the legal parent or legal guardian of the enrolled sibling. If there are two or more siblings that are all applying to the earliest grade offered by Seaside Schools, they will be entered in the application lottery separately, and if one is selected for admittance, the other(s) will be moved up to next on the list for selection.

D. Walton County Residents: Students who are Walton County residents have preference with respect to admissions over non-Walton County residents. Proof of the student's Walton County residency must be submitted with a student's application and consist of the following:

- i. FOR STUDENTS CURRENTLY ENROLLED IN A WALTON COUNTY PUBLIC SCHOOL
 - a. A current school report card; and
 - b. One (1) item from paragraph vi below.
- ii. FOR STUDENTS CURRENTLY ENROLLED IN A NON-WALTON COUNTY PUBLIC SCHOOL
 - a. A current school report card showing current address; and
 - c. One (1) item from paragraph vi below.
- iii. FOR STUDENTS CURRENTLY HOMESCHOOLED

- a. Executed Walton County Notification of Intent to Establish a Home Education Program; and
 - b. One (1) other item from paragraph vi below.
- iv. FOR STUDENTS CURRENTLY ENROLLED IN A PRIVATE SCHOOL OR BOARDING SCHOOL
- a. A current school report card or current school enrollment papers showing current address; and
 - b. One (1) other item from paragraph vi below.
- v. FOR STUDENTS CURRENTLY ENROLLED IN A VIRTUAL SCHOOL
- a. Enrollment papers from virtual school showing current address; and
 - b. One (1) other item from paragraph vi below.
- vi. FOR ALL STUDENTS – One (1) of the following items from the child’s parent or legal guardian all of which must contain the same Walton County residential address to supplement the criteria set forth in paragraphs i through v above:
- a. Florida driver’s license;
 - b. Florida voter registration card;
 - c. Florida issued identification card;
 - d. Florida homestead exemption certification;
 - e. Florida declaration of domicile recorded with the Walton County Clerk of Court;
 - f. Executed lease agreement;
 - g. Written orders from any branch of the United States Armed Forces showing a duty to report to a base located within 50 miles of Walton County, established no later than July 31st of the upcoming academic year, or

- h. Any other proof accepted in the discretion of the Governance Committee of The Seaside School, Inc. Board of Directors (“Governance Committee”).

5. Application Lottery Process & Acceptance of Admission

If there are more applications than openings for the upcoming school year after the lottery application deadline passes, an application lottery will be conducted during the first full week of May, unless otherwise scheduled by the Board of Directors, to randomly select applicants for admission. Prior to the lottery, parents and legal guardians will have the opportunity to verify the status of their child’s application through an online personal account with a secure username and password via Smart Choice. The lottery will be conducted through Smart Choice in the presence of and verified by a representative of the Walton County School District, a Seaside School, Inc., School Board Member, and a principal of Seaside Schools. Applicants will be selected in the following preference order as set forth elsewhere in this policy:

- A. Children of Current Eligible Employees of Seaside Schools
- B. Children of Seaside Schools Board Members
- C. Siblings of Currently Enrolled Students at Seaside Schools
- D. Walton County Residents
- E. Non-Walton County Residents

After all available openings have been filled, applicants will continue to be randomly selected and placed in numerical order by grade level to create the waiting list for each grade.

The parents and legal guardians of applicants selected for enrollment will be notified via Smart Choice within 24 hours of the lottery. **Parents and guardians of selected applicants must accept or decline enrollment by 5:00PM (Central Time) on the third day following the lottery via Smart Choice.** Failure to accept enrollment by the deadline will be treated as a decline and the spot will be offered to an applicant on the waiting list.

6. Waiting Lists

The waiting list created through the application lottery is for the upcoming school year. If an opening occurs and needs to be filled at the discretion of the school principal, the parent or legal guardian of the applicant next on the waiting list will be contacted. If the applicant is for Seacoast Collegiate High School, the student must provide information to the school principal showing the student meets a preponderance of the prerequisite courses for admission. If the applicant requires prerequisite courses for admission and cannot be enrolled in the courses currently offered, the school principal may, at his or her discretion, move to the next applicant on the waiting list. The parent or legal guardian must accept or decline admission within 48 hours. Failure to do so will be treated as a decline. If the applicant declines, he or she will be removed from the waiting list. The waiting list will stay in effect until the lottery application period ends the following year and at that point will become null and void. **All applicants on the waiting list that were not admitted, must reapply for the next school year through the standard application process.**

Please note when a student withdraws from Seaside Schools, an applicant on the waiting list in the same grade may not always be admitted. There are times when an applicant on the waiting list in a different grade will be admitted to replace the student leaving the school. This will depend on the current numbers for each grade at the time and is at the discretion of the school principal. Applicants that wish to be admitted but did not submit an application during the lottery application period will be added to the bottom of the waiting list on a first come, first serve basis.

7. DISPUTES

If any dispute arises regarding the application process, application lottery, or interpretation of this Application and Admittance Policy, such disputes shall be resolved by majority vote of the Governance Committee, subject to appeal to the Board of Directors.

Approved on November 21, 2019, by The Seaside School, Inc. Board of Directors.

THE SEASIDE SCHOOL, INC.

ATHLETICS POLICY

The Seaside School, Inc. ("School") athletics program is governed by Florida Statutes, namely F.S. §1006.15 also called the "Craig Dickinson Act." Eligibility requirements for students participating in interscholastic extracurricular activities are set forth more particularly in F.S. §1006.15(3) and §1006.15(8), subject to the controlled open enrollment provisions set forth in F.S. §1002.31, and include:

- A. Students must maintain a grade point average of 2.0 or above on a 4.0 unweighted scale or its equivalent, in the previous semester.
- B. Students must maintain satisfactory conduct, including dress code and other codes of conduct.
- C. Students must meet the requirements of F.S. §1002.31. So long as The Seaside School, Inc. maintains a lottery for admission, the School is deemed to be at maximum capacity and may not accept students not otherwise enrolled in The Seaside School, Inc. to participate in interscholastic extracurricular activities. Any exceptions to this requirement, otherwise consistent with Florida Statutes, must be in writing from the Walton County School District and the FHSAA, or other appropriate governing authority.
- D. Students must complete and have on file with the School prior to practice and/or try-outs certain required forms as determined each school year, which may include the following:
 - i. Parental Permission Form
 - ii. Walton County Release Form
 - iii. FHSAA Physical Form
 - iv. FHSAA Release Form
- E. Students are expected to maintain regular attendance in school. Students may not attend practice or games on the same day they are absent from school. A student must be in school at least half of the school day (4 periods or blocks) to be counted present and eligible to play.
- F. Students are eligible to participate in other public school's athletic teams pursuant to F.S. §1002.33, unless such sport, team, or activity is otherwise offered or provided by The Seaside School, Inc.

Dated September 2018

Approved _____

REPORTING CHILD ABUSE

I. Definitions

- A. *Abuse* means any willful or threatened act that results in any physical, mental or sexual injury or harm that causes, or is likely to cause the child's physical, mental, or emotional health to be significantly impaired. Abuse of a child includes acts or omissions. Corporal discipline of a child by a parent or legal custodian for disciplinary purposes does not in itself constitute abuse when it does not result in harm to the child.
- B. *Abandonment* means a situation in which the parent or legal custodian of a child, or in absence of the parent or legal custodian, the caregiver responsible for the child's welfare, while being able, makes no provision for the child's support and makes no effort to communicate with the child, which situation is sufficient to evince a willful rejection of parental obligations.
- C. *Neglect* occurs when a child is deprived of or is allowed to be deprived of, necessary food, clothing, shelter or medical treatment or a child is permitted to live in an environment when such deprivation or environment causes the child's physical, mental, or emotional health to be significantly impaired. The foregoing circumstances shall not be considered neglect if caused primarily by financial inability, unless actual services for relief have been offered and rejected. A parent or legal custodian legitimately practicing religious beliefs in accordance with a recognized church or religious organization who thereby does not provide specific medical treatment for a child shall not, for that reason alone, be considered a negligent parent or legal custodian.
- D. *Parent* is either or both parents of a student, any guardian of a student, any person in a parental relationship to a student, or any person exercising supervisory authority over a student in place of the parent.

II. Prohibition Against Child Abuse, Abandonment or Neglect

The School strongly prohibits any action or omission constituting child abuse, neglect, or abandonment by any of its employees, agents, volunteers, or by other persons affiliated in any way with the School or School District. Further, all employees, agents, and volunteers of the School must comply with Florida law requiring reporting of child abuse, neglect, or abandonment.

III. Notification of Responsibility

A notice providing the following information shall be posted in a prominent place in each School:

- A. All employees of the School have the responsibility to report all actual and suspected cases of child abuse, abandonment or neglect; immunity from liability if they report such cases in good faith; and the responsibility to comply with child protective investigations and all other provisions of law related to child abuse, abandonment or neglect.
- B. Statewide toll-free telephone number for the central abuse hotline.

IV. Requirements for Reporting Child Abuse, Abandonment or Neglect

- A. Florida law requires that any person including, but not limited to, any
 - 1. Physician, osteopathic physician, medical examiner, chiropractic physician, nurse, or hospital personnel engaged in the admission, examination, care or treatment of persons;
 - 2. Health or mental health professional other than one listed in 1.;
 - 3. Practitioner who relies solely on spiritual means for healing;
 - 4. School teacher or other school official or personnel;
 - 5. Social worker, day care center worker, or other professional child care, foster care, residential, or institutional worker; or
 - 6. Law enforcement officer or judge

who knows, or has reasonable cause to suspect, that a child is abused, abandoned, or neglected by a parent, legal custodian, caregiver, or other person responsible for the child's welfare, shall report such knowledge or suspicion to the Department of Children and Family Services.

- B. Each report of known or suspected child abuse, abandonment, or neglect shall be made immediately to the Department of Children and Family Service's abuse hotline, on the single statewide toll-free telephone number. The teacher or staff member may also contact the Head of Schools, applicable Principal, a school designee, district office or support person to let them know the case has been

reported, and for their own documentation and protection file an incident report with the Head of Schools.

- C. Reporters in the categories specified in A. above, will be required to provide their names to hotline staff. The extent of confidentiality of the reporter's name, with respect to the Department's records, is governed by Florida Statute.
- D. In accordance with state law, the Department of Children and Family Services, in conjunction with applicable law enforcement agencies, are responsible for investigating allegations of child abuse, abandonment, or neglect.
- E. Complaint Against School Employee, Volunteer or Agent - If a complaint is made against a School employee, volunteer, agent or other person affiliated with the School which, if true, would constitute child abuse, neglect or abandonment by that person, that complaint shall be immediately forwarded to the Head of Schools. The Head of Schools shall forward the complaint to the Department of Children and Family Services for investigation as provided by statute. The person accused of child abuse, abandonment or neglect may be suspended or reassigned from duties involving interaction with children pending investigation of the allegations. If the allegations are substantiated by the Department of Children and Family Services, the Head of Schools shall take appropriate disciplinary action. School staff shall in good faith cooperate with, and participate only as directed by, the Department of Children and Family Services and law enforcement during the investigation, and with respect to any subsequent criminal proceedings.
- F. When a report of child abuse, neglect or abandonment has been made to the Department of Children and Family Services or law enforcement agencies, a teacher, staff member, volunteer or agent should not take it upon himself/herself to interview the child, talk with the suspected abuser, discuss the allegations with other potential witnesses or otherwise investigate the case. Nor should a teacher, staff member, volunteer or agent divulge information relating to the complaint to persons other than school officials, the Child Protection Team, the Department of Children and Family Services, law enforcement, the State Attorney or other court designee. If a parent, caregiver, or legal guardian desires information related to a complaint of child abuse, that person should be directed to contact the Department of Children and Family Services and/or the applicable local law enforcement agency.

- G. Florida Statute provides that a person required by state law to report child abuse, abandonment, or neglect, but who willingly and knowingly fails to do so, or prevents another from doing so, is guilty of a first degree misdemeanor. Likewise, knowingly and willingly filing a false report of child abuse, neglect, or abandonment or advising another to do so constitutes a third degree misdemeanor.

Seaside School, Inc. and Seaside School Foundation, Inc.

CODE OF ETHICS

adopted by the Seaside School, Inc. on 1/24/13
adopted by the Seaside School Foundation Inc. on 12/19/12

As a nonprofit organization and public charter school in the State of Florida, the policy of the Seaside School, Inc. (the "School") is to uphold the highest legal, ethical, and moral standards. Likewise, as a nonprofit 501(c)(3) foundation, the policy of the Seaside School Foundation, Inc. (the "Foundation") is also to uphold the highest legal, ethical and moral standards. The public supports both the School and the Foundation because they trust each entity to be good stewards of resources and to uphold rigorous standards of conduct. The reputation of both the School and the Foundation requires the careful observance of all applicable laws and regulations, as well as a scrupulous regard for the highest standards of conduct and personal integrity. To these ends, the School and Foundation agree to the following:

1. From our directors, officers and employees, we expect integrity, honesty and trustworthiness in their work; courage in their decisions; and a dedication to values and beliefs of the School and Foundation we represent.
2. We will comply with all applicable laws and regulations, and we expect the School Board of Directors, the Foundation Board of Directors, officers and employees to conduct business in accordance with the letter and spirit of all relevant laws; to refrain from any illegal, dishonest, or unethical conduct; to act in a professional, businesslike manner; and to treat others with respect.
3. We expect responsible action on behalf of the organization we represent and are accountable and transparent to the public and to one another. We share information when appropriate without violating the law.
4. We expect to be treated and to treat others with respect. While we will speak and act as a unified Board, we respect the opinions of and the differences among individuals.
5. We expect our actions to demonstrate our respect for others and the community as a whole. We care about the well-being of each other as Board members, employees and the community in which we serve.

In support of these standards of high ethical conduct, each director, and employee of both the School and Foundation WILL NOT:

6. Deceive, defraud, or mislead the members of the School Board of Directors, the members of the Foundation Board of Directors, staff members or those with whom the School or Foundation have business or other relationships.
7. Misrepresent the School or Foundation in any negotiations, dealings, contracts, or agreements.

8. Divulge or release any information of a proprietary nature relating to the plans, mission, donors or operational databases of the School or Foundation without the necessary prior approval.
9. Obtain a personal advantage or benefit due to relationship(s) established by any officer, senior staff member or member of the Board of Directors by use of either organization's name.
10. Accept individual gifts of any kind in excess of \$200, in connection with the officer's, key staff member's or Board of Director's relationship with the School or with the Foundation.
11. Withhold their best efforts to perform their duties to acceptable standards.
12. Engage in unethical business practices of any type.
13. Use School or Foundation property, financial resources, or services of personnel for personal benefit.
14. Violate any applicable laws, rules, regulations and ordinances.

To honor the purpose and spirit of this policy, all School Board directors, Foundation directors, officers and employees shall review and acknowledge their understanding of this policy on an annual basis.

Acknowledgement

I HEREBY CONFIRM that I have read and understand this Code of Ethics and will strive to uphold it to the best of my ability.

Signature

Date

Seaside School, Inc. and Seaside School Foundation, Inc.
CONFLICT OF INTEREST POLICY

adopted by the Seaside School Inc. on 1/24/13
adopted by the Seaside School Foundation, Inc. on 12/19/12

1. Introduction

- a. The Seaside School, Inc. (the "School"), is a nonprofit, tax-exempt organization and a State of Florida public charter school. Its mission is to serve the public and educate children. Maintenance of its tax-exempt status is important both for its continued financial stability and for the receipt of contributions and public support. Therefore, the School must operate in such a way so that it fulfills all legal requirements. The School also depends on the public trust and thus is subject to scrutiny by and accountability to both governmental authorities and members of the public.
- b. The Seaside School Foundation, Inc. (the "Foundation"), is a nonprofit, tax-exempt organization and was formed to receive and administer funds for scientific, educational and charitable purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code and to benefit the School. Maintenance of its tax-exempt status is important both for its continued financial stability and for the receipt of contributions and public support. Therefore, the Foundation must also operate in such a way so that it fulfills all legal requirements. The Foundation also depends on the public trust and thus is subject to scrutiny by and accountability to both governmental authorities and members of the public.
- c. Consequently, there exists between the members of the Board of Directors, officers, committee members and management employees of both the School and Foundation a fiduciary duty that carries with it a broad and unbending duty of loyalty and fidelity to their respective nonprofit, tax-exempt legal entity. The members of the Board of Directors, officers and management employees of the School have the responsibility of administering the affairs of the School honestly and prudently, and of exercising their best care, skill, and judgment for the sole benefit of the School. Likewise, the members of the Board of Directors, officers and management employees of the Foundation have the responsibility of administering the affairs of the Foundation honestly and prudently, and of exercising their best care, skill, and judgment for the sole benefit of the Foundation. Those persons shall exercise the utmost good faith in all transactions involved in their duties, and they shall not use their positions with their organization or knowledge gained from their organization for their personal benefit. The interests of their organization must have the first priority in all decisions and actions.
- d. The purpose of this conflict-of-interest policy is to prevent the institutional or personal interests of members of the Board of Directors, officers, committee members and management employees from interfering with the performance of their duties to the School and Foundation, and to ensure that there is no personal,

professional, or political gain at the expense of the School or Foundation. This policy is not designed to eliminate relationships and activities that may create a duality of interest, but to require the disclosure of any conflicts of interest and the recusal of any interested party in a decision relating to them. Furthermore, for all purposes related to the Foundation, this policy is intended to supplement but not replace section 7 of the Foundation's Articles of Incorporation, and any conflicts shall be governed by the terms of the Foundation's Articles of Incorporation.

2. **Persons Concerned:** This policy is directed to all members of the Board of Directors, officers, committee members, (including committee members working on the Seaside School Half-Marathon and 5-K Race) and employees who can influence the actions of the School or the Foundation (collectively referred to as "Covered Persons").
3. **Key Areas in Which Conflict May Arise:** A conflict of interest may exist when the interests or potential interests of any Covered Person or any "Affiliated Person" (as that term is defined below) may be seen as competing with the interests of the School or Foundation, or may impair such person's independence or loyalty to the legal entity (School or Foundation) it represents, volunteers for or is employed by. A conflict of interest may also exist when there is an interest that might affect, or might reasonably appear to affect, the judgment or conduct of any Covered Person in a manner that is adverse to the interests of the School or Foundation. More specifically, conflicts of interest may arise in the relations between Covered Persons and/or Affiliated Persons with any of the following "Third Parties" as those terms are defined below.
 - a. For purposes herein, "Affiliated Persons" include the following:
 - i. Any immediate family member of a Covered Person, including a spouse, domestic partner, child, parent, spouse's parent, grandchild, grandparent, sibling, aunt, uncle or cousin as these relationships are commonly defined by birth, adoption or marriage,
 - ii. Any corporation or organization of which a Covered Person is an officer, director, or a partner or is, directly or indirectly, the beneficial owner of 10 percent or more of any class or equity securities, or
 - iii. Any foundation or other estate in which a Covered Person has a substantial beneficial interest or as to which a Covered Person serves as a trustee or in a similar capacity other than the Seaside School Foundation, Inc.
 - b. For purposes herein, "Third Parties" include the following:
 - i. Persons and firms supplying goods and services to the School or Foundation
 - ii. Persons and firms from whom the School or Foundation leases property and equipment
 - iii. Persons and firms with whom the School or Foundation is dealing or planning to deal in connection with the gift, purchase or sale of real estate, securities, or other property
 - iv. Agencies, organizations, and associations that affect the operations of the School or Foundation
 - v. Family members, friends, and other employees

4. **Conflict of Interest Examples:** A conflict of interest may exist if a Covered Person or any Affiliated Persons:
 - a. Have a business or financial interest in any third party dealing with the School. This does not include ownership interest of less than 10 percent of outstanding securities of public corporations.
 - b. Hold office, serve on a board, participate in management, or are employed by any third party dealing with the School or Foundation.
 - c. Volunteer, hold office, serve on a board, participate in management or are employed by any other start-up, association, club, legal entity or educational institution that has a similar mission or attempts to raise funds and fulfill its mission in a manner similar to the one used by the School or Foundation.
 - d. Derive remuneration or other financial gain from a transaction involving the School or Foundation (other than salary reported on a W-2 or W-9 or salary and benefits expressly authorized by the Board).
 - e. Receive gifts from any third party on the basis of his or her position with the School or Foundation (other than occasional gifts valued at no more than \$200, or if valued at more than \$200, the gift is made available in a team space or common area for others to share — e.g., fruit baskets, boxes of candy). All other gifts should be returned to the donor with the explanation that this policy does not permit the acceptance of gifts. No personal gift of money should ever be accepted.
 - f. Engage in any outside employment or other volunteer activity that will materially encroach on such person's obligations to the School or Foundation; compete with the activities of the School or Foundation; involve any use of the equipment, supplies, or facilities of the School or Foundation; or imply the sponsorship or support by the School or Foundation of the outside employment or activity.
5. **Interpretation of this Policy:** The examples of conflicting interest listed in this policy and those areas that may give rise to conflict are not exhaustive. Conceivably, conflicts might arise in other areas or through other relations. It is assumed that the members of the Board of Directors, Directors, officers and management employees will recognize such areas and relation by analogy.
6. **Identifying & Disclosing Conflicts**
 - a. The fact that one of the interests described in this policy exists does not mean necessarily that
 - i. a conflict exists, or
 - ii. that the conflict, if it exists, is material enough to be of practical importance, or
 - iii. if material that upon full disclosure of all relevant facts and circumstances that it is necessarily adverse to the interests of the School or Foundation.

- b. However, it is the policy of the School and Foundation that the existence of any of the interests described in this policy shall be disclosed on a timely basis and always before any transaction is consummated. It shall be the continuing responsibility of Covered Persons to scrutinize their transactions, outside business interests and relationships and those of their Affiliated Persons for potential conflicts and to immediately make such disclosures.

7. Disclosure Procedures

- a. Disclosure of any conflict or potential conflict should be made using the Conflict of Interest Questionnaire or by reporting a potential conflict of interest to the Chair or Vice Chair of the legal entity (School or Foundation) you represent, volunteer for or are employed by, as soon as possible.
- b. Transactions with related parties may be undertaken only if all of the following are observed:
 - i. The related party is excluded from the discussion and approval of such transaction;
 - ii. A competitive bid or comparable valuation exists; and
 - iii. The members of the Board of Directors contemplating the transaction have acted upon and demonstrated that the transaction is in the best interest of the organization they represent.
- c. Any disclosure of a conflict or potential conflict should be brought to the attention of the full Board of Directors of the legal entity (School or Foundation) associated with the conflict or potential conflict.
- d. The Board of Directors for the legal entity receiving the disclosure information shall determine whether a conflict exists and is material, and in the presence of an existing material conflict, whether the contemplated transaction may be authorized as just, fair, and reasonable to the entity the Board of Directors represents. The decision of the Board of Directors on these matters will rest in their sole discretion, and their concern must be the welfare of the entity they govern and represent.

8. Violations of this Policy

- a. If any Covered Person has reasonable cause to believe an individual has failed to disclose any actual or possible conflicts of interest, the person in question shall be informed of the basis for such belief and provided with an opportunity to explain the alleged failure to disclose.
- b. If, after hearing the individual's response and after making further investigation as warranted by the circumstances, the Board of Directors determine the individual has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action as the Board of Directors, in its sole discretion, determines is appropriate.

9. **Annual Statements:** Each Covered Person shall annually sign a statement that affirms such person:
- a. Has received a copy of this conflict-of-interest policy,
 - b. Has read and understands the policy,
 - c. Has agreed to comply with the policy, and
 - d. Understands both the School and Foundation are 501(c)(3)charitable entities and in order to maintain their federal tax exemption, both entities must engage primarily in activities that accomplish one or more of their tax-exempt purposes.

Seaside School, Inc. and Seaside School Foundation, Inc.
CONFLICT OF INTEREST DISCLOSURE QUESTIONNAIRE

adopted by the Seaside School Inc. on [MONTH] [DATE], [YEAR]
adopted by the Seaside School Foundation, Inc. on 12/19/12

For purposes herein, "affiliated persons" include the following:

- i. Any immediate family member, including a spouse, domestic partner, child, parent, spouse's parent, grandchild, grandparent, sibling, aunt, uncle or cousin as these relationships are commonly defined by birth, adoption or marriage,
- ii. Any corporation or organization of which a Covered Person is an officer, director, or a partner or is, directly or indirectly, the beneficial owner of 10 percent or more of any class or equity securities, or
- iii. Any foundation or other estate in which you have a substantial beneficial interest or as to which you serve as a trustee or in a similar capacity.

Name (please print): _____

With the Seaside School, I serve as:

- Director executive committee officer
- committee member employee
- other, specify: _____
- Not applicable

With the Seaside Foundation, I serve as:

- Director executive committee officer
- committee member employee
- other, specify: _____
- Not applicable

In the past year, have any of your affiliated persons received preferential admissions to the School in a manner outside of applicable law and the School's admissions policy? No Yes

In the past year, have you or any of your affiliated persons provided services or property (other than (a) your services under an employment contract or (b) donations of cash or cash-equivalents) to the School or Foundation?

No Yes - If yes, please describe the nature of the services or property:

In the past year, have you or any of your affiliated persons purchased services or property from the School or Foundation?

No Yes - If yes, please describe the purchased services or property:

Please indicate whether you or any of your affiliated persons had, have, or will have any direct or indirect interest in any business transaction(s) to which the School or Foundation was or is a party. No Yes - If yes, describe the transaction(s):

Did you or any of your affiliated persons owe money to the School or Foundation at any time in the past year?

No Yes - If yes, please describe the indebtedness:

In the past year, did you or any of your affiliated persons receive, or were entitled to receive, directly or indirectly, any benefits from, or as a result of your relationship with the School or Foundation that in the aggregate could be valued in excess of \$200 that were not or will not be compensation directly related to your duties to the School or Foundation?

No Yes - If yes, please describe the benefit:

Are you or any of your affiliated persons a party to or have an interest in any pending legal proceedings involving the School or Foundation?

No Yes - If yes, please describe the proceeding(s):

In the past year, did you or any of your affiliated persons volunteer, hold office, serve on a board, participate in management or engage in employment with any other start-up, association, club, legal entity or educational institution that has a similar mission or attempts to raise funds and fulfill its mission in a manner similar to the one used by the School or Foundation?

No Yes - If yes, please describe the situation:

Are you aware of any other events, transactions, arrangements, or other situations that you believe should be examined by the Directors or the executive committee in accordance with the terms and intent of the conflict-of-interest policy?

No Yes - If yes, please describe the situation(s):

I HEREBY CONFIRM that:

1. I have received, read, understand and agree to abide by the Conflict-of-Interest Policy,
2. I understand the School and Foundation are both 501(c)(3) charitable entities and in order to maintain their federal tax exemptions both entities must engage primarily in activities that accomplish one or more of their tax-exempt purposes.
3. My responses to the above questions are complete and correct to the best of my knowledge and belief.

Signature

Date

Seaside School, Inc. & Seaside School Foundation, Inc.

DONOR BILL OF RIGHTS

adopted by the Seaside School Foundation, Inc. on 12/19/12

adopted by the Seaside School, Inc. on 1/24/13

Philanthropy is based on voluntary action for the common good. It is a tradition of giving and sharing that is primary to the quality of life. To ensure that philanthropy merits the respect and trust of the general public, and that donors and prospective donors can have full confidence in the Seaside School, Inc. (the "School"), the Seaside School Foundation, Inc. (the "Foundation") and the causes they are asked to support, we declare that all donors have these rights:

1. **Mission:** To be informed of the mission of the School and Foundation, of the way each organization intends to use donated resources, and of its capacity to use donations effectively for their intended purposes.
2. **Governing Boards:** To be informed of the identity of those serving on the governing boards for both the School and Foundation, and to expect the boards to exercise prudent judgment in their stewardship responsibilities.
3. **Financial Statements:** To have access to the most recent financial statements for the School and Foundation.
4. **Gift Purpose:** To be assured their gifts will be used for the purposes for which they were given.
5. **Acknowledgment:** To receive appropriate acknowledgement and recognition.
6. **Confidentiality:** To be assured that information about their donation is handled with respect and with confidentiality to the extent provided by law and the policies of the School and Foundation.
7. **Professionalism:** To expect that all relationships with individuals representing organizations of interest to the donor will be professional in nature.
8. **Solicitors:** To be informed whether those seeking donations are volunteers, employees of the School or Foundation, or hired solicitors.
9. **Mailing Lists:** To have the opportunity for their names to be deleted from mailing lists that the School or Foundation may intend to share.
10. **Questions:** To feel free to ask questions when making a donation and to receive prompt, truthful and forthright answers.

Seaside Neighborhood School Space Request

Date of Request: _____

Requestor: _____

Date of Event: _____

Food & Beverage/Caterer: _____

Name of Event: _____

Type of Event: _____

Venue Rental:

| | *Set Up Date - Start & End Time | Event Begin & End Time | Event Break Down Start & End Time | # People |
|---------------|------------------------------------|---------------------------|--------------------------------------|----------|
| 1. Dance Room | _____ | _____ | _____ | _____ |
| 2. Building 1 | _____ | _____ | _____ | _____ |
| 3. Building 2 | _____ | _____ | _____ | _____ |
| 4. Building 3 | _____ | _____ | _____ | _____ |
| 5. Other | _____ | _____ | _____ | _____ |

Will this be a ticketed event? If so, how many tickets will be sold? What is price of ticket?

What additional provisions are to be made for extra security, such as off-duty deputies?

What equipment (sound, props, stage, tent) will be placed in the venue? Explain electrical needs.

Who is to be responsible for trash collection?

Attach preliminary parking plan - how many cars expected; will off-site parking be required?

Irrigation Requests?

This approval is contingent upon the event planner adhering to the "Seaside School Space Request Guidelines," which are attached.

***Fee to be paid to made payable to SEASIDE SCHOOL INC.: \$ _____**

**** Adjusted at the time of billing to fee in effect at time of event.***

| | |
|---------------------------------------|--------------------|
| SEASIDE USE ONLY REVIEWED: | |
| PRINCIPAL _____ | DATE: _____ |
| ADMINISTRATIVE ASSISTANT _____ | DATE: _____ |
| PLANT MANAGER _____ | DATE: _____ |

APPROVED

DECLINED

BOARD PRESIDENT APPROVAL SIGNATURE

DATE

"REV. 7/14/4510/17/17"

SEASIDE Event Guidelines

Seaside School 3rd Party Facilities Use Policy

Purpose: To establish policies and procedures for use of School facilities and premises for users and uses unrelated to the primary function of the School.

Committee Oversight: Governance, Building and Buildings & Maintenance Grounds

General Policies: The Seaside School Board of Directors will consider formal requests for use of the school premises, after review and recommendation of the Buildings & Maintenance Committee Governance and Building and Grounds Committees.

- All approved users will be required to provide general liability insurance in the minimum single occurrence coverage amount \$1,000,000.00, and including Seaside School and the Seaside School Foundation as additional named insureds.
- Fees for any use will be based on type of use and estimated impact on School facilities, and will be determined upon recommendation by the Governance and Buildings & Maintenance Committee Grounds Committees. The minimum use fee shall be \$150.00, unless otherwise waived under the terms of this Policy.
- Special consideration and fee waivers may be granted by the Board of Directors for uses that are performed by employees of the School and for students of the School, or for community service uses that the Board of Directors may approve on a case-by-case basis, and at the Board's sole discretion.
- The Board of Directors may from time to time revise policies and procedures guiding such use; and also reserves the right to approve or deny any use, for any reason whatsoever, and to revise terms and/or fees for use.

Procedures:

- Requests for use shall be directed to the Governance Committee and Buildings & Maintenance Grounds Committee for review, prior to presentation to the Board of Directors.
- The committees will jointly determine appropriate fee, if any, and will distribute summary of request and recommendation to Board members.
- Board of Directors may provide approval/denial by way of electronic communication/circulation, or within the agenda of a regularly scheduled Board meeting or applicable committee meeting.
- Committee head heads will direct appropriate School employee(s) or other designated person(s) in the oversight of any approved use, which designated person(s) duties will include:
 - finalize Use Agreement execution - Agreement must first be signed by Committee head or Board Chairman, and designated person will then have 3rd Party execute prior to commencement of any use.
 - review 3rd party's insurance policy/rider for compliance with Policy, and file a copy along with the use application and Use Agreement documents;
 - collect approved fees, prior to actual use of facilities by 3rd party, and deposit/distribute to appropriate personnel;
 - provide approved 3rd party access to, and assure the security and condition of facilities following use;
 - report to Board of Directors or Committee head any concerns or issues following any particular use;
 - perform other such duties as the Board of Directors may institute from time to time regarding 3rd party use policy.

Attachments: Use Application; Use Agreement

I acknowledge that I have read, understand, and will abide by all the Event Rules and Regulations set forth by Seaside School, Inc.

_____ **Event Requestor Signature and Print Name**

_____ **Date**

"Rev. 7/14/15 10/17/17"

Seaside Neighborhood School Google Apps for Education Acceptable Use Policy

Seaside Neighborhood School provides all 5-8 students with Google Apps for Education (GAFE) accounts to support instruction. GAFE includes free, web-based programs such as Google Docs, Slides, Sheets, Mail, Calendar, Drive, and Classroom. These services are made available through an agreement between Google and Seaside Neighborhood School. Instructional staff will frequently use these online tools to create, post, and collect student work. Students are expected to monitor their online Google accounts to stay up to date on classroom work.

GAFE are available anywhere with Internet access. School staff will monitor student use when students are at school. Parents are responsible for monitoring student work while at home. Students are responsible for their own behavior at all times.

Students will use Google email accounts for other educationally relevant online services such as IXL, JasperActive, and TeacherEase. Per the Children's Online Privacy Protection Act (COPPA), online services must provide parents with notification and obtain consent before collection of personal information from children under the age of 13. However, the law permits Seaside Neighborhood School to consent to the collection of personal information on behalf of its students. This information will be limited to students' first and last name, username, and Google email address.

Acceptable Use

GAFE are intended for educational use. Students may use GAFE subject to the restrictions below and in addition to the Network and Internet Acceptable Use of the Walton County School District rules and policies that may apply.

Privacy: School staff, administrators, and network administrators have access to student applications for monitoring purposes. Seasideschools.net Google accounts are maintained by an on-site network administrator. Students have no expectation of privacy when using Google Apps for Education.

Email Address: Students will be provided a unique email address composed of their last name and first initial @seasideschools.net. These accounts have been restricted to only allow communication between other users of the seasideschools.net domain. Students should only use their accounts for school related correspondence and activity.

Chromebooks: Seaside Neighborhood School provides Chromebooks to facilitate the use of GAFE in an instructional setting. Students should treat technology resources with respect and care. Students may be responsible for damage to technology incurred while in their care.

Students may not alter device settings so as to interfere with the use of the Chromebook by students or staff.

Limited use: Students may not use GAFE for:

- Illegal activities
- Commercial or financial purposes such as running a business or online commerce
- Inappropriate sexual or other offensive content
- Making threats or harassing another student or individual (cyberbullying)
- Downloading, streaming, or accessing data that may interfere with the operation of Seaside Neighborhood School's network and server
- Misrepresentation of Seaside Neighborhood School, staff, or students. GAFE are an extension of classroom instruction.
- Facilitating plagiarism
- Accessing social media sites including, but not limited to Facebook, Instagram, or Twitter

Safety: Students may not post personal contact information about themselves or others including: names, addresses, or phone numbers

Students are responsible for the use of their individual accounts and should take all reasonable precautions to prevent others from being able to use their account. Under no circumstance should a student provide his or her password to another person.

Access Restriction – Student Rights and Due Process

Access to GAFE is a privilege conferred at the discretion of Seaside Neighborhood School. Seaside Neighborhood School maintains the right to withdraw or suspend GAFE access when there is reason to believe that violations of the law or acceptable use policies have occurred. In such cases, the alleged violation will be referred to the school administrator for further investigation and intervention. Pending administrator review, a user account may be suspended or terminated. Students may appeal account termination decisions to the parent liaison and/or Seaside School Board.

Student user accounts will become inactive upon leaving Seaside Neighborhood School and/or Seacoast Collegiate High School. Student data may also be deleted. It is the responsibility of the student to migrate any relevant desired data prior to withdrawal.

Acknowledgements and Consent:

I understand that by participating in GAFE, information about my child will be collected and stored electronically. I have read, understand, and agree to abide by the provisions of the privacy policies associated with the use of Google Apps for Education (<http://www.google.com/a/help/intl/en/edu/privacy.html>) and the preceding GAFE acceptable use policy provided by Seaside Neighborhood School. I understand that I may ask for my student's account to be removed at any time.

____ Yes, I give permission for my child to be given a full @seasideschools.net Google Apps for Education account.

____ No, I do not give permission for my child to be given a full @seasideschools.net Google Apps for Education account. This means my child will NOT receive an email account or access to other Google Apps for education such as Docs, Slides, Sheets, Mail, Calendar, Drive, and Classroom.

Print name: _____ Grade: _____

Student Signature: _____ Date: _____

Parent/Guardian Signature: _____ Date: _____

Diabetes

The Seaside School, Inc.
Authorization for the Assistance in and Administration of Insulin Therapy and
Diabetes Management

I authorize the assistance in and administration of insulin therapy and diabetes management in accordance with the attached Diabetes Medical Management Plan (DMMP) to be given to my child by the school secretary, or by the person delegated by the school secretary when the school secretary is not available.

I understand that the school secretary, Marianne Lance, any person delegated by the school secretary, and The Seaside School, Inc., shall have no liability as a result of implementation of the DMMP by the school secretary or designee(s) to the student and that the parents or guardians shall indemnify and hold harmless The Seaside School, Inc. and its employees or agents against any claims arising out of the assistance and/or administration thereof.

Any student who has provided a DMMP to The Seaside School, Inc. shall have a designee available, either a nurse or other designee, upon the request of a parent/guardian, for field trips, athletics, and after school activity programs sponsored by The Seaside School, Inc. It is the responsibility of the parent/guardian(s) of the authorized student to notify the school secretary and/or principal in writing if their child participates in a function sponsored by The Seaside School, Inc. and if there is a need for a delegate trained in the administration of insulin therapy and diabetes management.

This authorization is effective for the school year 2018-2019.

Printed Name of Child

Signature of Parent / Guardian

Date

Printed Name of Parent/Guardian

Diabetes Medical Management Plan (DMMP)

This plan should be completed by the student's personal diabetes health care team, including the parents/guardians. It should be reviewed with relevant school staff and copies should be kept in a place that can be accessed easily by the school nurse, trained diabetes personnel, and other authorized personnel.

Date of plan: _____ This plan is valid for the current school year: _____-_____

Student information

Student's name: _____ Date of birth: _____
 Date of diabetes diagnosis: _____ Type 1 Type 2 Other: _____
 School: _____ School phone number: _____
 Grade: _____ Homeroom teacher: _____
 School nurse: _____ Phone: _____

Contact information

Parent/guardian 1: _____
 Address: _____
 Telephone: Home: _____ Work: _____ Cell: _____
 Email address: _____

Parent/guardian 2: _____
 Address: _____
 Telephone: Home: _____ Work: _____ Cell: _____
 Email address: _____

Student's physician/health care provider: _____
 Address: _____
 Telephone: _____ Emergency number: _____
 Email address: _____

Other emergency contacts:
 Name: _____ Relationship: _____
 Telephone: Home: _____ Work: _____ Cell: _____

Checking blood glucose

Brand/model of blood glucose meter: _____

Target range of blood glucose:

Before meals: 90–130 mg/dL Other: _____

Check blood glucose level:

- Before breakfast After breakfast ____ Hours after breakfast 2 hours after a correction dose
 Before lunch After lunch ____ Hours after lunch Before dismissal
 Mid-morning Before PE After PE Other: _____
 As needed for signs/symptoms of low or high blood glucose As needed for signs/symptoms of illness

Preferred site of testing: Side of fingertip Other: _____

Note: The side of the fingertip should always be used to check blood glucose level if hypoglycemia is suspected.

Student's self-care blood glucose checking skills:

- Independently checks own blood glucose
 May check blood glucose with supervision
 Requires a school nurse or trained diabetes personnel to check blood glucose
 Uses a smartphone or other monitoring technology to track blood glucose values

Continuous glucose monitor (CGM): Yes No Brand/model: _____

Alarms set for: Severe Low: _____ Low: _____ High: _____

Predictive alarm: Low: _____ High: _____ Rate of change: Low: _____ High: _____

Threshold suspend setting: _____

Additional information for student with CGM

- Confirm CGM results with a blood glucose meter check before taking action on the sensor blood glucose level. If the student has signs or symptoms of hypoglycemia, check fingertip blood glucose level regardless of the CGM.
- Insulin injections should be given at least three inches away from the CGM insertion site.
- Do not disconnect from the CGM for sports activities.
- If the adhesive is peeling, reinforce it with approved medical tape.
- If the CGM becomes dislodged, return everything to the parents/guardians. Do not throw any part away.
- Refer to the manufacturer's instructions on how to use the student's device.

| Student's Self-care CGM Skills | Independent? | |
|---|------------------------------|-----------------------------|
| The student troubleshoots alarms and malfunctions. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| The student knows what to do and is able to deal with a HIGH alarm. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| The student knows what to do and is able to deal with a LOW alarm. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| The student can calibrate the CGM. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| The student knows what to do when the CGM indicates a rapid trending rise or fall in the blood glucose level. | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

The student should be escorted to the nurse if the CGM alarm goes off: Yes No

Other instructions for the school health team: _____

Hypoglycemia treatment

Student's usual symptoms of hypoglycemia (list below): _____

If exhibiting symptoms of hypoglycemia, OR if blood glucose level is less than _____ mg/dL, give a quick-acting glucose product equal to _____ grams of carbohydrate.

Recheck blood glucose in 15 minutes and repeat treatment if blood glucose level is less than _____ mg/dL.

Additional treatment: _____

If the student is unable to eat or drink, is unconscious or unresponsive, or is having seizure activity or convulsions (jerking movement):

- Position the student on his or her side to prevent choking.
- Give glucagon: 1 mg ½ mg Other (dose) _____
 - Route: Subcutaneous (SC) Intramuscular (IM)
 - Site for glucagon injection: Buttocks Arm Thigh Other: _____
- Call 911 (Emergency Medical Services) and the student's parents/guardians.
- Contact the student's health care provider.

Hyperglycemia treatment

Student's usual symptoms of hyperglycemia (list below): _____

- Check Urine Blood for ketones every ____ hours when blood glucose levels are above _____ mg/dL.
- For blood glucose greater than _____ mg/dL AND at least ____ hours since last insulin dose, give correction dose of insulin (see correction dose orders).
- Notify parents/guardians if blood glucose is over _____ mg/dL.
- For insulin pump users: see **Additional Information for Student with Insulin Pump**.
- Allow unrestricted access to the bathroom.
- Give extra water and/or non-sugar-containing drinks (not fruit juices): _____ ounces per hour.

Additional treatment for ketones: _____

- Follow physical activity and sports orders. (See **Physical Activity and Sports**)

If the student has symptoms of a hyperglycemia emergency, call 911 (Emergency Medical Services) and contact the student's parents/guardians and health care provider. Symptoms of a hyperglycemia emergency include: dry mouth, extreme thirst, nausea and vomiting, severe abdominal pain, heavy breathing or shortness of breath, chest pain, increasing sleepiness or lethargy, or depressed level of consciousness.

Insulin therapy

Insulin delivery device: Syringe Insulin pen Insulin pump

Type of insulin therapy at school: Adjustable (basal-bolus) insulin Fixed insulin therapy No insulin

Insulin therapy (continued)

Adjustable (Basal-bolus) Insulin Therapy

- **Carbohydrate Coverage/Correction Dose:** Name of insulin: _____
- **Carbohydrate Coverage:**
 - Insulin-to-carbohydrate ratio:** _____ **Lunch:** 1 unit of insulin per _____ grams of carbohydrate
 - Breakfast:** 1 unit of insulin per _____ grams of carbohydrate **Snack:** 1 unit of insulin per _____ grams of carbohydrate

| |
|---|
| Carbohydrate Dose Calculation Example |
| $\frac{\text{Total Grams of Carbohydrate to Be Eaten}}{\text{Insulin-to-Carbohydrate Ratio}} = \text{Units of Insulin}$ |

Correction dose: Blood glucose correction factor (insulin sensitivity factor) = _____ Target blood glucose = _____ mg/dL

| |
|---|
| Correction Dose Calculation Example |
| $\frac{\text{Current Blood Glucose} - \text{Target Blood Glucose}}{\text{Correction Factor}} = \text{Units of Insulin}$ |

Correction dose scale (use instead of calculation above to determine insulin correction dose):

Blood glucose _____ to _____ mg/dL, give _____ units Blood glucose _____ to _____ mg/dL, give _____ units
 Blood glucose _____ to _____ mg/dL, give _____ units Blood glucose _____ to _____ mg/dL, give _____ units

See the worksheet examples in **Advanced Insulin Management: Using Insulin-to-Carb Ratios and Correction Factors** for instructions on how to compute the insulin dose using a student's insulin-to-carb ratio and insulin correction factor.

When to give insulin:

Breakfast

- Carbohydrate coverage only
- Carbohydrate coverage plus correction dose when blood glucose is greater than _____ mg/dL and _____ hours since last insulin dose.
- Other: _____

Lunch

- Carbohydrate coverage only
- Carbohydrate coverage plus correction dose when blood glucose is greater than _____ mg/dL and _____ hours since last insulin dose.
- Other: _____

Snack

- No coverage for snack
- Carbohydrate coverage only
- Carbohydrate coverage plus correction dose when blood glucose is greater than _____ mg/dL and _____ hours since last insulin dose.
- Correction dose only: For blood glucose greater than _____ mg/dL AND at least _____ hours since last insulin dose.
- Other: _____

Insulin therapy (continued)

Fixed Insulin Therapy Name of insulin: _____

- _____ Units of insulin given pre-breakfast daily
- _____ Units of insulin given pre-lunch daily
- _____ Units of insulin given pre-snack daily
- Other: _____

Parents/Guardians Authorization to Adjust Insulin Dose

- Yes No Parents/guardians authorization should be obtained before administering a correction dose.
- Yes No Parents/guardians are authorized to increase or decrease correction dose scale within the following range: +/- _____ units of insulin.
- Yes No Parents/guardians are authorized to increase or decrease insulin-to-carbohydrate ratio within the following range: _____ units per prescribed grams of carbohydrate, +/- _____ grams of carbohydrate.
- Yes No Parents/guardians are authorized to increase or decrease fixed insulin dose within the following range: +/- _____ units of insulin.

Student's self-care insulin administration skills:

- Independently calculates and gives own injections.
- May calculate/give own injections with supervision.
- Requires school nurse or trained diabetes personnel to calculate dose and student can give own injection with supervision.
- Requires school nurse or trained diabetes personnel to calculate dose and give the injection.

Additional information for student with insulin pump

Brand/model of pump: _____ **Type of insulin in pump:** _____

Basal rates during school: Time: _____ Basal rate: _____ Time: _____ Basal rate: _____
 Time: _____ Basal rate: _____ Time: _____ Basal rate: _____
 Time: _____ Basal rate: _____

Other pump instructions: _____

Type of infusion set: _____

Appropriate infusion site(s): _____

- For blood glucose greater than _____ mg/dL that has not decreased within ____ hours after correction, consider pump failure or infusion site failure. Notify parents/guardians.
- For infusion site failure: Insert new infusion set and/or replace reservoir, or give insulin by syringe or pen.
- For suspected pump failure: Suspend or remove pump and give insulin by syringe or pen.

Physical Activity

- May disconnect from pump for sports activities: Yes, for ____ hours No
- Set a temporary basal rate: Yes, ____ % temporary basal for ____ hours No
- Suspend pump use: Yes, for ____ hours No



Additional information for student with insulin pump (continued)

| Student's Self-care Pump Skills | Independent? | |
|---|------------------------------|-----------------------------|
| Counts carbohydrates | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Calculates correct amount of insulin for carbohydrates consumed | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Administers correction bolus | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Calculates and sets basal profiles | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Calculates and sets temporary basal rate | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Changes batteries | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Disconnects pump | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Reconnects pump to infusion set | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Prepares reservoir, pod, and/or tubing | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Inserts infusion set | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Troubleshoots alarms and malfunctions | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

Other diabetes medications

Name: _____ Dose: _____ Route: _____ Times given: _____

Name: _____ Dose: _____ Route: _____ Times given: _____

Meal plan

| Meal/Snack | Time | Carbohydrate Content (grams) |
|---------------------|------|------------------------------|
| Breakfast | | _____ to _____ |
| Mid-morning snack | | _____ to _____ |
| Lunch | | _____ to _____ |
| Mid-afternoon snack | | _____ to _____ |

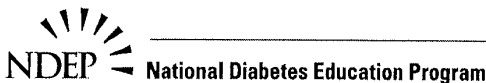
Other times to give snacks and content/amount: _____

Instructions for when food is provided to the class (e.g., as part of a class party or food sampling event): _____

Special event/party food permitted: Parents'/Guardians' discretion Student discretion

Student's self-care nutrition skills:

- Independently counts carbohydrates
- May count carbohydrates with supervision
- Requires school nurse/trained diabetes personnel to count carbohydrates



A program of the National Institutes of Health and the Centers for Disease Control and Prevention

Physical activity and sports

A quick-acting source of glucose such as glucose tabs and/or sugar-containing juice must be available at the site of physical education activities and sports.

Student should eat 15 grams 30 grams of carbohydrate other: _____

before every 30 minutes during every 60 minutes during after vigorous physical activity other: _____

If most recent blood glucose is less than _____ mg/dL, student can participate in physical activity when blood glucose is corrected and above _____ mg/dL.

Avoid physical activity when blood glucose is greater than _____ mg/dL or if urine/blood ketones are moderate to large.

(See **Administer Insulin** for additional information for students on insulin pumps.)

Disaster plan

To prepare for an unplanned disaster or emergency (72 hours), obtain emergency supply kit from parents/guardians.

Continue to follow orders contained in this DMMP.

Additional insulin orders as follows (e.g., dinner and nighttime): _____

Other: _____

Signatures

This Diabetes Medical Management Plan has been approved by:

Student's Physician/Health Care Provider Date

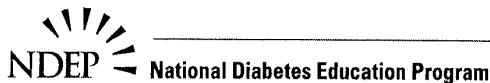
I, (parent/guardian) _____, give permission to the school nurse or another qualified health care professional or trained diabetes personnel of (school) _____ to perform and carry out the diabetes care tasks as outlined in (student) _____ Diabetes Medical Management Plan. I also consent to the release of the information contained in this Diabetes Medical Management Plan to all school staff members and other adults who have responsibility for my child and who may need to know this information to maintain my child's health and safety. I also give permission to the school nurse or another qualified health care professional to contact my child's physician/health care provider.

Acknowledged and received by:

Student's Parent/Guardian Date

Student's Parent/Guardian Date

School Nurse/Other Qualified Health Care Personnel Date



Epi pen

PARENTAL AUTHORIZATION
EMERGENCY ADMINISTRATION OF EPINEPHRINE

Parent/ Guardian: Please complete the following items:

List all the allergens that affect your child:

List the allergens that you know could cause a severe allergic anaphylactic reaction in your child:

Describe the signs and symptoms your child exhibits during a mild allergic reaction not requiring the use of epinephrine:

Has your child ever had a severe allergic reaction requiring the administration of an Epi pen (epinephrine) injection?

YES _____ DATE _____
NO _____

Describe the signs and symptoms your child exhibits during a severe allergic (anaphylactic) reaction requiring the use of epinephrine:

Describe any side effects your child experienced from the use of this medication:

List any other pertinent information (medical and or psychosocial) we should know about your child.

Signature of Parent/ Guardian

Date

Signature of School Secretary

Date

Elper

The Seaside School, Inc.
Authorization for the Emergency Administration of Epinephrine

I authorize the administration of a pre-filled single dose auto-injector mechanism containing epinephrine be given to my child by the school secretary, or by the person delegated by the school secretary when the school secretary is not available, if my child is experiencing anaphylaxis and does not have the capability for self-administration of the medication.

I understand that the school secretary, Marianne Lance, any person delegated by the school secretary, and The Seaside School, Inc., shall have no liability as a result of any injury arising from the administration of a pre-filled, single dose auto-injector mechanism containing epinephrine by the school secretary or designee(s) to the student and that the parents or guardians shall indemnify and hold harmless The Seaside School, Inc. and its employees or agents against any claims arising out of the administration of a pre-filled, single dose auto-injector mechanism containing epinephrine to the pupil.

Any student who has provided authorization for the emergency administration of epinephrine to The Seaside School, Inc. shall have a designee available, either a secretary or other designee, upon the request of a parent/guardian, for field trips, athletics, and after school activity programs sponsored by The Seaside School, Inc. It is the responsibility of the parent/guardian(s) of the authorized student to notify the school secretary and/or principal in writing if their child participates in a function sponsored by The Seaside School, Inc. and if there is a need for a delegate trained in the administration of emergency use of epinephrine by auto injector.

This authorization is effective for the school year 2018-2019.

Printed Name of Child

Signature of Parent / Guardian

Date

Printed Name of Parent/Guardian

Seaside School, Inc. & Seaside School Foundation, Inc.

NAMING POLICY

adopted by the Seaside School Foundation, Inc. on 12/19/12

adopted by the Seaside School, Inc. on 1/24/13

On an ongoing basis, the Seaside School Foundation, Inc. (the "Foundation") and Seaside School, Inc. (the "School") seek significant gifts to construct facilities, purchase equipment, endow major programs and support operations of the School and Foundation.

Subject to any restrictions imposed by applicable law, it is the policy of the School and Foundation to name restricted funds, programs, facilities and space within facilities in honor of significant benefactors who financially support the School and/or the Foundation. The governing body of the appropriate entity is limited to naming funds, facilities and programs it owns. That is, for example, the School is not permitted to name facilities owned by the Foundation, and the Foundation is not permitted to name facilities owned by the School. Both entities agree to inform and seek input from the other entity before evaluating whether to name a facility or space within a facility.

The School and Foundation, as appropriate, will establish specific policies and protocol for referring to named funds, programs, facilities and space within facilities as the opportunities arise.

In the absence of a specific written policy, individuals should consult with the Chair of the Foundation or in his/her absence, the Chair of the School Board, for guidance about how to properly and publicly recognize and refer to named funds, programs, facilities and space within facilities.

Seaside School, Inc. and Seaside School Foundation, Inc.

WHISTLEBLOWER PROTECTION POLICY

adopted by the Seaside School, Inc. on 1/24/13

adopted by the Seaside School Foundation, Inc. on 12/19/12

- I. **Introduction:** Both the Seaside School, Inc. (the "School") and the Seaside School Foundation, Inc. (the "Foundation") expect all staff and members of their Board of Directors to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees, officers, and representatives of the School and Foundation, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations. Set forth below is the policy of the School and Foundation with respect to reporting good-faith concerns about the legality or propriety of the actions or plans of the School and Foundation.
- II. **Whistleblower:** A "whistleblower" under this policy is any employee, officer or board member of the School or Foundation who reports, in accordance with this Policy, conduct or a practice that he/she reasonably and in good faith believes is in violation of applicable law, regulations or School or Foundation policies. The whistleblower is not required or permitted to investigate the activity or to determine fault or corrective measures; as appropriate, the Chair of the governing board, Directors of the governing Board and School Principal are charged with such responsibilities.
- III. **Reporting of Concerns or Complaints:** If an individual has knowledge of, or a reasonable, good-faith belief that, unlawful or fraudulent activity has occurred or is occurring, the individual is to report it to any of the following who is not the offending person: the Chair of the School Board or the Vice Chair of the School Board or the Chair of the Foundation Board or the Vice Chair of the Foundation Board or the School Principal. The reporting individual must exercise sound judgment to avoid baseless allegations. An individual who intentionally makes a false report may be subject to discipline, up to and including termination, in the case of employees and removal from office in the case of School Board Directors, Foundation Board Directors and other volunteers.
- IV. **Reportable Activities:** Examples of activities that may be reported under this policy are violations of federal, state or local laws or regulations and violations of School or Foundation policies, including fraudulent financial reporting or violations of accounting or financial policies.
- V. **Protection.** Whistleblower protections are provided in two important areas -- confidentiality and against retaliation. Insofar as consistent with a thorough and appropriate investigation or the requirements of law, the confidentiality of the whistleblower will be maintained. Any whistleblower who believes he/she has been or is being subjected to (or has witnessed or otherwise has knowledge of) retaliatory treatment should immediately report it in the manner described above. Retaliatory conduct is grounds for immediate discipline, up to and including termination or removal. The right of a whistleblower for protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated.
- VI. **Questions & Annual Review**
 - A. Employees with questions regarding this policy should contact the School Principal.
 - B. Board members or others with questions regarding this policy should contact the Chair of the Board on which they serve
 - C. To honor the purpose and spirit of this policy, all School and Foundation Directors, officers and staff shall review and acknowledge their understanding of this policy on an annual basis.

Acknowledgement

I HEREBY CONFIRM that I have read and understand this Whistleblower Protection Policy and will strive to uphold it to the best of my ability.

Signature

Date

Coversheet

Goals

Section: V. Finance Committee Goals
Item: A. Goals
Purpose: Vote
Submitted by:
Related Material: Finance Committee Goals DRAFT.docx

Finance Committee Goals 23/24 School Year

1. Reduce foundation draw by \$100k in the 23/24 school year, and continue work towards another \$100K reduction in 24/25
2. Work with foundation and development to secure all capital requirements for the high school expansion by Feb 2024
3. Work with foundation to diversify fundraising by implementing 2 additional revenue streams (e.g., booster club, summer camps)
4. Work with development committee to implement long-term building maintenance/capital improvement plan