

**BROOKSVILLE ENGINEERING, SCIENCE,
AND TECHNOLOGY ACADEMY (B.E.S.T.)
CHARTER RENEWAL APPLICATION**

CURRENT CHARTER CONTRACT EXPIRATION: JUNE 30, 2023

School Contact:

Jamie Young

Principal

352-544-2373

young@flbestacademy.org

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TRANSMITTAL COVER SHEET


The Transmittal Cover sheet should be inserted in the front of the renewal binder.

Name of Charter School: Brooksville Engineering Science and Technology Academy

School Board Certification Statement:

I hereby certify that the information submitted in this Charter Renewal is true to the B.E.S.T. of my knowledge and belief; that the school's board of directors has reviewed the application; and that the school shall be operated in a manner consistent with the description outlined in the charter renewal.

Signature of Chair/President of the Board of Directors:



Print Name: Patricia Laird, Board Chair

Date: December 12, 2022

CHARTER SCHOOL CONTACT INFORMATION:

Contact Name: Jamie Young

Title: Principal

Mailing Address: 835 School Street Brooksville, FL 34601

Telephone: 352-544-2373

E-mail: young@flbestacademy.org

SCHOOL SUMMARY:

Grades to be served during the term of the new Charter: 6th -8th grade

Total proposed student enrollment:

Year 1: 125

Year 2: 125

Year 3: 125

Year 4: 150

Year 5: 150

Year 10: 250

Year 15: 300

SCHOOL ADMINISTRATORS

Requested Data	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
School Administrator	Andre Buford	Andre Buford	Andre Buford	Andre Buford/ Viennesse Black	Dr. Chauncey Nash-Aug '21-Feb '22 Jamie Young Apr '22-Current

BOARD OF DIRECTORS

2021-2022	Name:	Office held:	Community Member or Parent?
	Patricia Laird	Board Chair	Parent
	Rhonda Neinhuis (Resigned Oct)	Vice Chair	Community Member
	Jason Kahler (Resigned Feb)	Secretary	Community Member
	Fairella Cook	Member	Community Member
	Marvin Gordon	Vice Chair	Community Member
	Tiffany Hoblit	Secretary	Community Member

2020-2021	Name:	Office held:	Community Member or Parent?
	Viennesse Black	Board Chair	Community Member
	Patricia Laird	Vice Chair	Parent
	Fairella Cook	Member	Community Member
	Tracy Ramsey	Secretary	Community Member
	Lonnie Trenton	Member	Community Member

2019-2020	Name:	Office held:	Community Member or Parent?
	Viennesse Black	Board Chair	Community Member
	Patricia Laird	Vice Chair	Community Member
	Diana Childers	Secretary	Community Member
	Fairella Cook	Member	Community Member
	Lonnie Trenton	Member	Community Member

2018-2019	Name:	Office held:	Community Member or Parent?
	Viennesse Black	Board Chair	Community Member
	Patricia Laird	Vice Chair	Community Member
	Ruby Hart	Member	Community Member
	Diana Childers	Secretary	Community Member
	Ann-Gayle Ellis	Member	Community Member

2017-2018	Name:	Office held:	Community Member or Parent?
	Viennesse Black	Board Chair	Community Member
	Patricia Laird	Vice Chair	Community Member
	Ruby Hart	Member	Community Member
	Diana Childers	Secretary	Community Member

SECTION 1. HAS THE SCHOOL BEEN SUCCESSFUL IN INCREASING STUDENT ACHIEVEMENT?

1.a Did the school make progress in meeting its established educational goals during the term of the charter?

Brooksville Engineering, Science, and Technology Academy has made progress toward its established educational goals during the term of its charter. This is evident in the standardized testing data and school grade earned over the last five years. Over the last 3 years, B.E.S.T. has experienced a great deal of staff and administrative turnover that has impacted some areas of student performance and enrollment. Yet, the overall student performance data showed the school improved its' grade from a C and then maintained a school grade of B, exceeding state and district data in some instances. Please see Exhibits 1 and 2.

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Grade levels served	6-8 th grade	6-8 th grade	6-8 th grade	6-8 th grade	6-8 th grade
School Grade	C	B	N/A	N/A	B

The factors that lead to this performance can only be described as evident in the data used to measure student performance. There are specific programs like IXL and teacher generated materials still available on Moodle that I am certain contributed to the academic success of the program over the course of the schools charter, but the absence of staff and supporting documents leave this question difficult to elaborate on further. Specific information regarding instruction and general practice at B.E.S.T. Academy prior to Spring of 2021/2022 school year

are somewhat fragmented due to turnover of staff and administration. At the end of the 2021/2022 school year only two staff members remained from the instructional staff as well as the Education Beyond the Classroom Coordinator. Currently, there are no returning staff members to share details regarding the organizational strengths and/or weaknesses of the academic program from the last 5 years.

1.b Did the charter school meet statewide accountability requirements (no Corrective Action Plan or School Improvement Plan under F.A.C.6A-1.099827)?

Brooksville Engineering, Science, and Technology Academy did meet statewide accountability requirements during the term of the charter. No Corrective Action Plans or School Improvement Plans under F.A. C.-1.099827 were required.

1.c Did the percent of students who were proficient or higher on the FSA ELA Reading, ELA Writing, FSA math and NGSSS science meet or exceed the state and district average?

In the beginning of the 5 year period, 2017/18 school year, B.E.S.T. earned a school grade of a C. ELA Proficiency was below the district and state proficiency, Math proficiency was above the district and state levels, and NGSSS was also below district and state proficiency.

In the 2018/2019 school year, B.E.S.T. ELA had improved to 10 points above the district's proficiency average and 7 points above the state for proficiency. In math we saw and maintained proficiency and surpassed the district and state. Science showed significant improvement with a 19 point increase and 10 point gain over the district and state proficiency. At this time B.E.S.T. earned a school score of a B.

2019/2020 B.E.S.T. No proficiency data was available due to pandemic.

In 2020/2021, following the pandemic school year, B.E.S.T. had a significant drop in ELA Proficiency and was well under the state and district average. Math data showed a significant dip as well, B.E.S.T. was below the district and state proficiency level. Science showed a small drop but B.E.S.T. was well above the district and state data. B.E.S.T. chose to opt out of a school grade, therefore a score of N/A was given..

In the 2021/2022 school year, B.E.S.T. data showed the school grade of B was maintained. ELA proficiency was higher than the district and on track with state proficiency. Math showed significant gains and was well above district and state proficiency. In Science we saw a significant drop in performance and were below the district and state proficiency This data we believe was due to having a long term substitute in the classroom for all grades. Please see Exhibits 1 and 2 that follow this section for data charts.

1.d. Did the percentage of students who were proficient or higher in reading, writing, math and science meet or exceed that of similar district schools?

The yellow highlighted areas show where B.E.S.T. Academy did meet or exceed proficiency in reading, writing, math, and science of district schools.

(Please see Exhibits 1 and 2 on pages 10-12 for Comparison Data)

1.e. Identification of the school's goals for the term of the charter.

Did the school meet its student achievement objective each year? If the school did not meet its objectives and explanation as to why and what the school will do differently in the future to help ensure that the goals will be met.

As stated previously, the factors that lead to the school's performance can only be described as evident in the data used to measure student performance. There are specific programs like IXL and teacher generated materials still available on Moddle that I am certain contributed to the academic success of the over the course of the schools charter, but the absence of staff and supporting documents leave this question difficult to elaborate on further. Specific information regarding instruction and general practice at B.E.S.T. Academy prior to Spring of 2021/2022 school year are somewhat fragmented due to turnover of staff and administration.

1.f. Over the term of the charter, was the school's educational program and design aligned with the mission and guiding principles of the school?

B.E.S.T. has continuously been guided by its original charter application and mission. B.E.S.T. has maintained its core curriculum classes along with electives in technology and the Spanish language. The Education Beyond the Classroom program has been in effect from the inception of the school, allowing all students to complement classroom learning with hands-on field activities. B.E.S.T. has been challenged at times to maintain an advanced curriculum due to lower student achievement, but was able to strengthen those achievement levels and reimplement more challenging curriculum.

Exhibit 1: Progress toward meeting Stated Academic Goals and Objectives

(Last 5 years in term of Charter)

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Grade levels served	6-8 th grade	6-8 th grade	6-8 th grade	6-8 th grade	6-8 th grade
School Accountability Grade	C	B	N/A	N/A	B
Grades represented for data collection	6-8 th grade	6-8 th grade	6-8 th grade	6-8 th grade	6-8 th grade
Stated Goals and Objectives – ELA (% proficient)					
FSA ELA – School (% Proficient)	47	64	N/A	41	53
FSA ELA – District (% Proficient)	54	54	N/A	50	49
FSA ELA – State (% Proficient)	55.9	57	N/A	52.8	53.1
Goal Met (Yes or No)	No	Yes	N/A	No	Yes
Stated Goals and Objectives – Math (% Proficient)					
FSA Mathematics – School (% Proficient)	60	60	N/A	42	65
FSA Mathematics – District (% Proficient)	59	59	N/A	50	51
FSA Mathematics – State (% Proficient)	59	59.6	N/A	48.4	53.1
Goal Met (Yes or No)	Yes	Yes	N/A	No	Yes
Stated Goals and Objectives – Science (% Proficient)			N/A		
Science – School (% Proficient)	50	69	N/A	65	32
Science – District (% Proficient)	58	60	N/A	53	51
Science – State (% Proficient)	58.7	57.8	N/A	52.1	52.7
Goal Met (Yes or No)	No	Yes	N/A	Yes	No

**Exhibit 2: Accountability by Category and Subgroups
(Last 5 years in term of Charter)**

Category	2017-2018	2018-2019	2019-2020	2020-2021	2021-2020
Grade levels served	6-8 th grade	6-8 th grade	6-8 th grade	6-8 th grade	6-8 th grade
School Grade	C	B	N/A	N/A	B
FSA ELA Proficiency – School	47	64	N/A	41	53
FSA ELA Proficiency - District	54	54	N/A	50	49
FSA ELA Proficiency – State (use edstats.fldoe.org)	55.9	57	N/A	52.8	53.1
FSA Mathematics Proficiency – School	60	60	N/A	42	65
FSA Mathematics Proficiency – District	59	59	N/A	50	51
FSA Mathematics Proficiency – State (use edstats.fldoe.org)	59	59.6	N/A	48.4	53.1
Science Proficiency – School	50	69	N/A	65	32
Science Proficiency – District	58	60	N/A	53	51
Science Proficiency – State (use edstats.fldoe.org)	58.7	57.8	N/A	52.1	52.7
FSA Math Learning Gains Lowest 25% - School	52	42	N/A	39	39
FSA Math Learning Gains Lowest 25% - District	48	45	N/A	39	49
FSA Math Learning Gains Lowest 25% - State	44.7	45.2	N/A	32.8	49.2
FSA Math Learning Gains- School	54	46	N/A	39	78
FSA Math Learning Gains – District	55	55	N/A	42	53
FSA Math Learning Gains - State	56.5	57.7	N/A	38.6	58.2

Continued on next page

Category	2017-2018	2018-2019	2019-2020	2020-2021	2021-2020
FSA ELA Learning Gains Lowest 25% - District	43	44	N/A	38	42
FSA ELA Learning Gains Lowest 25% - School	31	46	N/A	25	42
FSA ELA Learning Gains Lowest 25% - State	43.6	44.6	N/A	36.2	41
FSA ELA Learning Gains – School	49	55	N/A	37	50
FSA ELA Learning Gains – District	51	52	N/A	46	49
FSA ELA Learning Gains - State	54.1	55.3	N/A	48.9	53.4

Section 2. IS THE SCHOOL AN EFFECTIVE, VIABLE ORGANIZATION?

FINANACIAL PERFORMANCE

2.a. Has the school competently and effectively managed its finances?

Overall the B.E.S.T. Academy Board has not only maintained, but strengthened the financial position of the school since the last charter renewal. As B.E.S.T. has paid off debts, turning liabilities into assets, the financial position has strengthened as can be seen on the bottom line of our balance sheets for school years ending 2021 and 2022. Two school years (2019 and 2020) show a deficit due, in part, to new security legislation enacted by the State requiring a security officer be present on all school campuses. This required B.E.S.T. to initially hire a Hernando County Sheriff's Deputy at \$85,000 a year, an amount that B.E.S.T. received little additional funding for. During the same period, B.E.S.T. was overstaffed in the office and therefore reconfigured the office positions over those two school years. For the 2021 school year, B.E.S.T. again showed a positive income. Even during the 2 years of a deficit budget, B.E.S.T. maintained a reserve fund that was substantially higher than the States required minimum. At the present time, B.E.S.T. has liquid assets in excess of 25% of the current budget and overall assets exceed that. B.E.S.T. has had no findings from external, annual audits in the school's 9 year history and are in a strong financial position moving into the next charter term. Please see Appendix No.10

2.b. Describe the school's financial management system and staffing arrangement for financial management and reporting.

The school follows the State school accounting policy, Red Book, and utilizes the Quickbooks bookkeeping software for financial management. B.E.S.T. has utilized a combination of internal staff and an external CPA to maintain the school's finances. When there was no internal accounting employee, the bookkeeping was maintained by staff at the CPA office. Financial reports are then prepared at the end of each month for presentation, review, and approval by the B.E.S.T. Academy Board of Directors. B.E.S.T. follows similar financial management policies to the Hernando County School district.

2.c. Describe the school's success in achieving a balanced budget during the last five years of the contract period.

Aside from the initial 2 years the new security legislation was implemented, and further recognizing the office staff needed to be reconfigured, B.E.S.T. has successfully achieved a positive income for each year. B.E.S.T. has added to the reserve fund each year.

2.d. Describe the school's plan for financial management and oversight for the term of the new charter.

The school's financial management will continue to follow the States Redbook requirement. The school's overall budget will continue to be prepared by finance staff along with the principal, then presented to the school board for input, amendments, and final approval. Day to day finances will continue to be managed by either an internal financial staff member or an

external bookkeeper. Monthly financial reports will continue to be prepared and presented to the B.E.S.T. School Board for review and approval.

2.e. Provide projected budgets, estimated revenues and expenditures, and projected cash flow for the next five years of the charter renewal.

Please see Appendix No. 11

GOVERNANCE

2.f Describe how the school has been effectively governed.

The B.E.S.T. Academy governing board is currently comprised of 4 board members. Patricia Laird, the current board chair, is a successful Brooksville business owner. She brings insight into marketing, finance, and community engagement among other skills. She has been with B.E.S.T. Academy since it opened and has had two students attend B.E.S.T.. She regularly volunteers in any needed capacity at the school. The Vice Chair, Marvin Gordon, is a 45 year veteran of the Hernando County School System, including many years as a school principal. Mr. Gordon shares his expertise in many areas including administrative leadership and overall school management. The Board Secretary, Tiffany Hoblit, who has also had a student attend B.E.S.T., is a current teacher in Hernando County School's Discover Academy, and a leader in the agricultural community of Hernando County. Tiffany was also a very involved parent becoming familiar with the school's programs while her child attended B.E.S.T.. Fairella Cook is a retired teacher who brings expertise regarding many areas involving students, classroom management, and curriculum. The board represents a diversity of members from both within and outside of education who each contribute valuable skills to the management of the school.

Board meetings are held monthly. Each agenda item is presented, questions asked, discussed, and voted on. The official meeting minutes reflect the agenda topics, discussion, and final votes. Each meeting the principal provides a report to the board including activities that are taking place at the school. Board members are encouraged and do attend various school functions as well as random visits to the school. Upon being voted onto the board, all board members are either emailed digital copies or provided with printed copies of the governing documents of the school including the charter, amendments, articles of incorporation, by-laws, school policies, etc. The board is systematically reviewing and amending these documents.

Section: 3 COMPLIANCE & FAITHFULNESS TO THE TERMS OF THE CONTRACT AND APPLICABLE LAW

3.a School Enrollment Process

Please describe how the school has established a fair and appropriate pupil enrollment process. Include a copy of your lottery and enrollment policies and procedures for the past five years. The Sponsor will review the approved application on file.

The school process for enrollment is to complete an application by downloading the B.E.S.T. application from the website at flbestacademy.org or obtain an application at the school located at 835 School Street, Brooksville, FL 34601. Upon completion, applicants may email and/or deliver the application to the school site. Current applications are time stamped and checked for accuracy specific to items needed for registration by our contracted district data entry staff. B.E.S.T.'s process utilizes district forms for registration.

B.E.S.T. Academy advertises each year for applicants for the new school year. A lottery date is established for the spring as well as a deadline for applications. Typically applications are accepted up to the established deadline in the spring. The lottery is then held and students who have submitted completed application packages are included in the lottery.

Due to a decline in enrollment over the past 3 years, there has not been a need for a lottery to select students. When student applications exceed available spots, a list of all incoming student names is compiled and randomized. A random number generator is then used to draw numbers equal to the number of available spots. Those numbers are then matched with the student list of names and parents notified of lottery acceptance. An excerpt from the original charter contract on this policy follows.

18. Enrollment Process.

18.1. The Operator shall enroll any eligible student who submits a timely application, except that if the number of applications exceeds the capacity of a program, class, grade level, or the building, applicants shall be chosen for admission based on a random lottery guided by applicable law. The Operator must abide by any desegregation court orders.

18.1.1. Enrollment Process: The Charter School agrees to publicize in major local newspapers and other media the opening of the registration period each year it is in operation. The Charter School agrees to enroll an eligible student by accepting a timely application during the registration period. Selection can occur only after the registration period and all timely applications have been received. If the number of applications exceeds the capacity of a program, class, grade level, or building as set forth in Appendix 1, selection is determined through a random lottery process designed to be inclusive. Limits can not be set to

include/exclude certain populations of students (i.e. 15% ESE). Applicants who submit a timely application or are selected through the lottery process must be enrolled in the Charter School. Preference may be given to siblings of students enrolled in the School, children of staff, or of the Board of Directors. Applicants on a waiting list, after the first year the school is in operation, will be put in a lottery along with other applicants that apply during that year's open enrollment period and all will have an equal opportunity of being selected. This is an annual process with the waiting list being valid for one school year only.

18.2. Pursuant to §1002.33(10)(d), Florida Statutes, the charter operator may give enrollment preference to siblings of a student enrolled, to the child of an employee of the School, or to the child of a member of the governing board of the School. If receiving federal start up funds through the Charter Schools Program (CSP) grant, the Operator must comply with the federal regulations regarding enrollment preference as described in Title V, Part B Non-Regulatory Guidance.

18.3 A Charter Operator may elect to administer Eligibility Standards as part of the enrollment process. Eligibility Standards must be presented in the original charter application approved by the Sponsor and align with the mission and educational philosophy of the school. Pursuant to §1002.33(10)(e) (5), such standards shall be in accordance with state law and may not discriminate against otherwise qualified individuals.

18.3.1. The Charter School may limit the enrollment process only to the target student populations as set forth by §1002.33(10) (e), Florida Statutes. The Charter School shall comply with §1003.22, Florida Statutes, and other applicable statutes concerning school entry health examinations and immunizations.

18.4. The Operator's admissions policies shall be non-sectarian and the Operator shall adopt a non-discrimination policy prohibiting discrimination based on race, religion gender, or physical disability.

18.4.1. The Charter School shall adopt and implement a non-discriminatory policy regarding the placement, assessment, identification, and selection of students with disabilities who are served in Exceptional Student Education ("ESE") programs and students who are served in English for Speakers of Other Languages ("ESOL") programs. The Charter School shall not violate the anti-discrimination provisions of §1000.05, Florida Statutes.

18.5. The Operator shall include in its admission policy provisions for students residing in neighboring counties that have inter-district agreement provisions under §1002.33(10)(a), Florida Statutes, or as currently allowed between the Sponsor's city or county and the neighboring counties' School Boards.

18.5.1. Any student residing in the Hernando County School District and surrounding region is eligible for admission to the Charter School. The Charter School agrees to enroll an eligible student by accepting a timely application unless the number of applications exceeds the capacity of a program, class, grade level, or building as agreed to in Appendix 1. In such case, all applicants shall have an equal chance of being admitted through a random selection process."

3.b Services for Students with Special Education Needs

Explain how the school has fulfilled its legal obligations related to access and services to students with disabilities, including students with a 504 Plan. Include information regarding special education staffing, the percentage of students receiving special education and 504 services, and the number of special education students who have left your school and their reason for leaving.

Specific information regarding instruction and general practice at B.E.S.T. Academy prior to Spring of 2021/2022 school year are somewhat fragmented due to turnover of staff and administration. However, based on state accountability logs from previous years, individual Education Plans and 504 plans currently on campus, compliance was maintained. Currently, B.E.S.T. Academy works closely with district staff to fulfill all legal obligations as it relates to access and services for students with disabilities, including students with 504 plans. Please see Exhibit 3 following.

Exhibit 3. Special Education Staffing/ Enrollment

SCH YR	TOTAL ENRL SVY 2	TOTAL ENRL CHG FR PRIOR SCH YR SVY 2	PERCENT OF SWD (ESE)	PERCENT OF ELL	PERCENT OF MINORITY	PERCENT OF FRL	TOTAL # TCHRS
17-18	129	-5	3.87	0	31.78	100 - CEP	7
18-19	113	-16	3.53	0	33.62	100 - CEP	7
19-20	89	-24	4.49	0	37.07	100 - CEP	7
20-21	93	4	11.82	0	40.86	100 - CEP	7
21-22	72	-21	9.72	0	38.88	100 - CEP	6

Explain how the school has utilized the Multi-Tiered System of Support/Response to intervention process.

Specific information regarding instruction and general practice at B.E.S.T. Academy prior to Spring of 2021/2022 school year are somewhat fragmented due to turnover of staff and administration.

Currently, B.E.S.T. Academy participates in the M.T.S.S. Meetings at the district level and utilizes Hernando County's MTSS Flowchart. All students have been identified and placed in tiered intervention groups based on FSA Data and PMI. All classes have been built to address needs in Math and reading based on that data. Daily for 30 minutes students receive remediation in Critical Thinking classes to address school wide areas of academic concern related to math and ELA. Three times per week students receive IXL instruction through Technology to address individual remediation and/or acceleration instruction. These groups are fluid and all students requiring ESE services are with an ESE certified teacher and a support teacher. Progress toward student and school wide goals is incentivized with rewards and competition. Classes can and are changed based on student need and progress. See Appendix 12 for data.

3.c Services for English Language Learners

Explain how the school has fulfilled its legal obligation related to access and services to English Language Learners. Describe the steps the school undertakes to provide support to students who are limited English proficient.

In previous years, there have been no students who have received ELL services per district data. B.E.S.T. Academy currently utilizes district registration forms and procedures for

enrollment to ensure English Language Learners are Identified upon entry. District ESOL Lead currently provides support if we have questions or need guidance. See Exhibit 4 that follows.

Exhibit 4: Statistical Overview of Student Enrollment – Last Five Years in term of Charter

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Total Student Enrollment (Oct Survey 2)	129	113	89	93	72
Total Enrollment Change from Prior school year (Oct Survey 2)	-5	-16	-24	4	-21
Student enrollment capacity designated in charter contract	132	132	132	132	132
Percent of Total Student Enrollment Capacity out of Enrollment Capacity designated in contract	98%	86%	67%	70%	55%
Student enrollment capacity of building	132	132	132	132	132
Percent of Total Student Enrollment Capacity out of Enrollment Capacity of building	98%	86%	67%	70%	55%
Lottery applications (previous Spring)	Unknown	Unknown	Unknown	Unknown	Unknown
Percent of SWD	3.87	3.53	4.49	11.82	9.72
Percent of ELLs	0	0	0	0	0
Percent of Minority	31.78	33.62	37.07	40.86	38.88
Percent of FRL	N/A	N/A	N/A	N/A	N/A
Total number of teachers	7	7	7	7	6

Statistical Overview of Projected Student Enrollment-Five Year Charter (2023-2028)

	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Student Enrollment Capacity	132	132	132	132	132
Budgeted Enrollment	125	125	125	150	150
Total Instructional Classrooms	7	7	7	8	8

3.d Student Discipline

Specific information regarding instruction and general practice at B.E.S.T. Academy prior to Spring of 2021/2022 school year are somewhat fragmented due to turnover of staff and administration. Attached you will find the discipline data from previous years that indicates very few disciplines were reported to district staff over the term of the charter.

However, B.E.S.T Academy adopted the Hernando County School Boards Student Handbook prior to the 2021/2022 school year. B.E.S.T. currently utilizes the discipline forms provided by the district and correlates to the Student Handbook. Attached you will find the current data that has been reported this year, 14 days of OSS have been assigned to date in the 2022/23 school year. In an effort to reduce missed instruction B.E.S.T. utilizes loss of privilege and lunch detention as alternatives to out of school suspension. See Exhibit 3 and 5 that follow.

Exhibit 3. Special Education Staffing/ Enrollment

SCH YR	TOTAL ENRL SVY 2	TOTAL ENRL CHG FR PRIOR SCH YR SVY 2	PERCENT OF SWD (ESE)	PERCENT OF ELL	PERCENT OF MINORITY	PERCENT OF FRL	TOTAL # TCHRS
17-18	129	-5	3.87	0	31.78	100 - CEP	7
18-19	113	-16	3.53	0	33.62	100 - CEP	7
19-20	89	-24	4.49	0	37.07	100 - CEP	7
20-21	93	4	11.82	0	40.86	100 - CEP	7
21-22	72	-21	9.72	0	38.88	100 - CEP	6

Exhibit 5. Enrollment and Discipline Data 2017/18-2021/2022

SCH YR	TOTAL ENRL	TOTAL ESE	TOTAL 504	TOTAL ELL	# ESE OR 504 WHO WD FROM THE SCHOOL & REASON	TOTAL ISS - LAST 3 SCHL YRS	TOTAL OSS - LAST 3 SCHL YRS
17-18	129	5	15	0	1 - 504 STDT LEFT IN AUG OF THE 17-18 SCHL YR TO GO TO ANOTHER FL DIST. 5 - 504 STDTS LEFT END OF SCHOOL YEAR DUE TO PROMOTION TO 9TH GRADE. 1 - ESE STDT LEFT END OF SCHOOL YEAR DUE TO PROMOTION TO 9TH GRADE.	XXXXXXXX	XXXXXXXX
18-19	113	4	9	0	0	XXXXXXXX	XXXXXXXX
19-20	89	4	10	0	2 - 504 STDTS LEFT AT END OF SCHOOL YEAR DUE TO PROMOTION TO 9TH GRADE.	0	0
20-21	93	11	8	0	2 - 504 STDTS LEFT AT END OF SCHOOL YEAR DUE TO PROMOTION TO 9TH GRADE.	0	2
21-22	74	7	6	0		0	0

3.e Compliance with the Florida statutes related to Student with Reading Deficiencies and student progress.

Specific information regarding instruction and general practice at B.E.S.T. Academy prior to Spring of 2021/2022 school year are somewhat fragmented due to turnover of staff and administration. When the current administration was placed in the Spring of 2021/21 school year, after school “clinics” were held daily to remediate, tutor, and provide additional support in Math and ELA. These clinics took place on campus and were provided by a certified teacher no longer at B.E.S.T. Academy. These clinics were scheduled regularly and documented with sign in sheets tracked for payroll and considered SAI approved activities.

Currently, B.E.S.T. Academy participates in the M.T.S.S. Meetings at the district level and utilizes Hernando County’s MTSS Flowchart. All students have been identified and placed in tiered intervention groups based on FSA Data and PMI. All academic classes have been built to address deficiencies in math and reading based on data. Daily for 30 minutes students receive remediation in Critical Thinking classes to address school wide areas of academic concern related to math and ELA. Three times per week students receive IXL instruction through Technology to address individual remediation and/or acceleration instruction. These groups are fluid and all students requiring ESE services are with an ESE certified teacher and a support teacher. Progress toward student and school wide goals is incentivized with rewards and competition. Classes can and are changed based on student need and progress.

3.f Provide evidence of professional development activities supported by the school over the past three years of the current charter.

Teacher Professional Development Plan

B.E.S.T. staff utilizes professional development through the Hernando County School TRACK System. Due to the small number of instructional staff and the individual needs of staff based on content area, utilizing district opportunities fiscally makes more sense.

All Instructional staff are new to B.E.S.T. this school year, therefore, observations and walkthrough data have been utilized to address individual needs and professional development recommendations are ongoing . A District Coach is assigned to charters and a plan to address staff needs has been discussed with our assigned coach. A plan is underway to provide professional development on the State's revised B.E.S.T. standards and coaching on lesson planning. One out-of-field staff member has been assigned a district mentor to provide support with lesson planning. A big focus for professional development this year has been on the utilization of our Vivi Program, Mental, Health, and Safety Training. Creating a baseline for expectation on all aspects of safety has been a priority.

Section 4: LEGAL

Provide information concerning any and all pending and threatened legal actions involving the school, including an estimate of potential exposure.

There are currently no pending or threatened legal actions involving B.E.S.T. Academy and therefore no expected exposures.

1 Education Plan

2 Board Members

3 Articles and By-Laws

4 Mission Statement

5 Fiscal Policies and Procedures

6 Policies and Procedures

7 Organization Chart

8 Staff Plan

9 5 Year Strategic Plan

10 Spending Reports

11 5 Year Budget Projections

12 MTSS Data and Critical Thinking

APPENDIX 1

EDUCATIONAL PLAN AND CURRICULUM FRAMEWORK

(Excerpt from the original Charter)

“24. Curriculum

24.1 The Operator agrees to implement its educational and related programs as specified in the Operator's approved application setting forth the Operator's curriculum, the instructional methods, and any distinctive instructional techniques the Operator intends to use.

24.2 The curriculum established by the Operator shall focus on reading and be aligned to satisfy the requirements of the sunshine state standards and grounded in scientifically based reading research, § 1002.33(7)(a)(2), Florida statutes.

24.3 The Operator shall notify the sponsor of any material change in its curriculum subsequent to the date of this Charter. Any material changes must comply with State law and be approved by the Sponsor, in writing, before those changes are implemented.

24.4 No sectarian educational resources shall be used and the curriculum shall be secular in nature.

25. Academic Accountability

25.1 The Operator shall pursue and make progress toward the achievement of the goals, objectives, and people performance standards set forth in an Accountability Plan mutually agreed to by the Sponsor and the Operator. A copy of the Accountability plan is attached as Appendix 2 and is incorporated herein by reference.

25.2 The Accountability Plan shall set forth the academic and student performance goals that the Operator is expected to achieve, along with the specific evaluative criteria upon which the Sponsor will judge the Operator's performance.

25.3 The Operator shall establish the current incoming baseline standard of student academic achievement, the outcomes to be achieved, and the method of measurement that will be used. The baseline shall be established according to the description provided in the Accountability Plan.

25.4 The Operator shall be accountable to the sponsor for making progress toward achieving the goals and standards set forth in the Accountability Plan.

25.5 The Operator will be held accountable for meeting the State's student performance requirements as determined by applicable State laws and regulations regardless of whether those requirements are incorporated into the Accountability Plan.

25.6 The Parties agree that the Accountability Plan is subject to change to comply with any new Federal or State requirements. Such changes may require amendments to this Charter.

25.7 The Operator shall administer such standardized assessments as are required by State law.

25.8 The Operator shall comply with the state graduation requirements as provided in §1003.43, 1003.428, and 1003.438, Florida Statutes.

25.9 In addition to the foregoing, the Operator shall grant reasonable access to, and cooperate with the Sponsor, its officers, employees and other agents, including allowing site visits by the Sponsor, its officers, employees and other agents, for the purpose of allowing the Sponsor to fully evaluate the operations and performance of the Charter school. When possible, the Sponsor shall provide the Operator with 24 hours advance notice of any formal evaluation site visits."

Current Education Plan and Curriculum Framework

As of the 2022/2023 School Year

The Educational Plan and Framework Outlined in the original charter have been adhered to and model in theory the original plan outlined in the Charter Applications.

Any changes in the original Charter Plan and Framework have been due to changes in State Statute.

24.2 The curriculum established by the Operator shall focus on reading and be aligned to satisfy the requirements of the sunshine state standards and grounded in scientifically based reading research, § 1002.33(7)(a)(2), Florida statutes*.

*** Amended to reflect the State of Florida's BEST Standards.**

I. EDUCATIONAL PLAN

1. Mission, Guiding Principles and Purpose

A. Mission Statement

Brooksville Engineering, Science & Technology Academy, a Public School Choice opportunity, is committed to providing a quality middle school education focused on Science, Technology, Engineering and Mathematics, engaging students in the educational process and developing life-long learners that can compete in the global market, all within a safe, caring, disciplined and nurturing environment that serves the needs of the Brooksville community.

B. Guiding Principles

1. **Meet high standards of student achievement while providing parents flexibility to choose among diverse educational opportunities within the state's public school system.**

BEST (Brooksville Engineering, Science & Technology) Academy will use research based instructional techniques that include a high interest, project-based curriculum, interdisciplinary thematic units, lesson study, and integration of engineering, science, mathematics, technology and excursion activities to meet high standards of student achievement while providing parents with another charter school option. BEST Academy will be the first charter school located in Brooksville and will triple the opportunity and capacity for parent choice of charter schools in Hernando County.

2. **Promote enhanced academic success and financial efficiency by aligning responsibility and accountability.**

BEST Academy will use financial accounting policies and record keeping systems that align fiscal responsibility with accountability. BEST Academy will utilize QuickBooks for Non-Profits commercial software, and follow the Financial and Program Cost Accounting and Reporting for Florida Schools (Redbook 2001) to manage finances.

3. **Provide parents with sufficient information on whether their child is reading at grade level and whether the child gains at least a year's worth of learning for every year spent in the charter school.**

3) Encourage the use of innovative learning methods.

BEST Academy will rely on proven, innovative, hands-on learning methods. Based on educational research, students retain more and are better equipped to apply knowledge when they learn by performing.

"Teachers who conduct hands-on learning activities on a weekly basis outperform their peers by more than 70% of a grade level in math and 40% of a grade level in science." (RAFT Member Survey, January, 2009.)

BEST Academy will create a curriculum based on experiential, project-based learning and teaching methods that accommodates different learning styles. Based on the Next Generation Sunshine State Standards, lessons are prepared and coordinate learning across disciplines to integrate all subject areas. Traditionally, the four parts of STEM have been taught separately and most of the time, independently of each other. By adopting the STEM philosophy, Science, Technology, Engineering, and Mathematics each play an integral part in the teaching of the whole. The science, engineering, and mathematics fields are made complete by the technology component that provides a creative and innovative way to problem solve and apply what has been learned.

4) Require the measurement of learning outcomes.

To measure learning outcomes, each student will be required to participate in the yearly FCAT 2.0, the Write Score independent reading assessment, the Progress Monitoring and Reporting Network (PMRN), Florida Assessment for Instruction in Reading (FAIR) test, pre and post unit examinations, and end of course examinations. Incoming students are required to take a PMRN Reading Comprehension Test and Saxon Math Placement Test to provide baseline data.

D. Optional Purposes

Create innovative measurement tools.

While BEST Academy will include standard testing opportunities like FCAT 2.0, FAIR, PMRN and constructed response questions, it will also add more substantial tasks and activities that yield scorable products. Teachers can reinforce problem solving, critical thinking, content knowledge and communication skills by using task oriented products.

2. Target Population and Student Body

A. Target Population

BEST Academy will target students in the Brooksville area of Hernando County who are transitioning from elementary to middle school and have an interest in engineering, science, technology and mathematics. The enrollment process will begin January 1st of each year with enrollment priority given to students currently in attendance, siblings of students currently in attendance, and children of faculty and board members. A random selection process (lottery) will be used to determine enrollment if the number of applicants exceeds the number of spaces available. Students who were not initially selected for enrollment will be placed on a numbered waiting list and will be notified if a position becomes available.

B. Student Body

BEST Academy's facility, capital outlay, instructional staff, curriculum and equipment purchased will be based on the following student body projections:

Year(s) of Operation	Grades Served	Projected Number of Students in each Grade	Projected Number of Students in each Class	Projected Number of Total Students Enrolled
Year 1	6	44	22	88
	7	44	22	
	8	0	0	
Year 2	6	44	22	132
	7	44	22	
	8	44	22	
Year 3	6	44	22	132
	7	44	22	
	8	44	22	
Year 4	6	44	22	132
	7	44	22	
	8	44	22	
Year 5	6	44	22	132
	7	44	22	
	8	44	22	

Sample Daily Schedule

STUDENT ARRIVAL	7:15 AM - 7:45 AM			
	START	END	DURATION	PASS
HOMEROOM	7:50:00 AM	7:55AM	0:05	0:00
P1	8:00	9:05	1:05	1:00
P2	9:06	10:11	1:05	1:00
P3	10:12	11:17	1:05	1:00
LUNCH	11:18	11:43	0:25	1:00
P4	11:44	12:49	1:05	1:00
P5	12:50	1:55	1:05	0:00
HOMEROOM	1:55	2:00	5:00	0:00
INSTRUCTION			5:25	
ASP SESSION 1	2:00	3:30	1:30	0:15
ASP SESSION 2	3:45	5:00	1:15	0:00
ASP INSTRUCTION			2:45	

Bruning, Schraw, Norby, and Ronning (2004) identified the following set of cognitive themes that resonate with integrative STEM education:

- Learning is a constructive, not a receptive, process.
- Motivation and beliefs are integral to cognition.
- Social interaction is fundamental to cognitive development.
- Knowledge, strategies, and expertise are contextual.

In accordance with these cognitive themes growing from the learning sciences, integrative STEM (e.g., PD&I) activities are examples of constructivist practice in education. They provide a context and framework for organizing abstract understandings of science and mathematics and encourage students to actively construct contextualized knowledge of science and mathematics, thereby promoting recall and learning. Hartzler (2000) conducted a meta-analysis across 30 individual studies of the effects of integrated instruction on student achievement. Her conclusions included: (1) students in integrated curricular programs consistently outperformed students in traditional classes on national standardized tests, in state-wide testing programs, and on program-developed assessments, and (2) integrated curricular programs were successful for teaching science, mathematics and technology across all grade levels and were especially beneficial for students with below-average achievement levels.

Each BEST Academy instructional staff member will be responsible for teaching one specific discipline (Language Arts, Science, Social Studies, Mathematics, Technology, or the Explorers Outdoor Adventure Program) to all grade levels. Instructional staff will meet weekly to discuss and implement integration of the STEM disciplines across subject areas, thereby creating a high interest, project-centered, and thematic approach to curriculum design that adheres to the Next Generation Sunshine State Standards and is aligned with the Common Core Curriculum.

Consistent with our mission statement to provide a safe, caring, disciplined and nurturing environment, BEST Academy will adopt the uniform policy of the current middle school in this zone. A strictly enforced uniform policy will contribute to the professional atmosphere requisite of an educational facility that is committed to developing learners who can compete in the global marketplace. BEST Academy is compelled to adopt a uniform policy based on the following:

- Help prevent cliques from forming on campus
- Encourage discipline

4. Curriculum Plan

The Curriculum Plan for BEST Academy focuses on a student-centered approach that is responsive to the student's needs. The following curriculum choices are based on the postulate that the student is an active learner rather than the passive recipient of knowledge. BEST Academy's curriculum design concentrates on issues of emerging relevance to the learner, structures integrated lessons that connect to existing knowledge, and links stages of learning to effective instructional techniques. BEST Academy intends to incorporate mastery learning where students must demonstrate acquired skills and the ability to apply knowledge before proceeding; failing grades will not be permitted as re-teaching and re-testing strategies will be employed.

Mathematics

BEST Academy will adopt the Saxon Math Educational Program which includes, Mathematics Course 1, Mathematics Course 2, Mathematics Course 3 and Algebra 1. BEST Academy will further enhance the Mathematics Curriculum, using APEX Math Class Tools as an online supplement to the Saxon Curriculum.

Saxon Math has a long history of measurable student improvement backed by years of research. Saxon Math uses distributed units of instruction that focus on mastery of standards that happen at different rates for different students. The integrated strands cement connections that are the foundation for long term retention of learning. Content is mastered through small increments followed by integrated practice and strategically placed assessments.

Students demonstrating a high aptitude for mathematics will enter Course 2 in sixth grade, Course 3 in seventh grade and Algebra 1 in eighth grade. These students will be required to complete the End of Course Exam and potentially earn high school credit.

Mathematics | Grade 6

In Grade 6, instructional time will focus on four critical areas: (1) connecting ratio and rate to whole number multiplication and division and using concepts of ratio and rate to solve problems; (2) completing understanding of division of fractions and extending the notion of number to the system of rational numbers, which includes negative numbers; (3) writing, interpreting, and using expressions

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QTR 2	Organize Data Graphs, Tables, Plots Functions Graphing Functions One Step Equations Two Step Equations	Rational Numbers Classifying Three Dimensional Figures Prime Factorization Percent Angles Similar and Congruent Measures	Circumference Area of a Circle Surface Area Graphing Functions Scientific Notation Negative Exponents Nets of Prisms, Cylinders and Cones	Linear Relations and Functions Slope and Slope Forms Graphing Linear Equations Solving Inequalities Box and Whisker Plot Compound Probability Absolute Value
QTR 3	Complementary and Supplementary Angles Transversals Transformations Graphing Ordered Pairs Scale Coordinate Plane	Nets to determine Surface Area Scientific Notation Discount, Tax, Tip Calculations Outliers Inverse Operations	Similar and Right Triangles Percent of Change Square Roots Scale Probability of Dependent Events	Multi-step Equations Graphing Inequalities Systems of Equations Elimination by Operations Polynomial Operations Factoring
QTR 4	Mass and Weight Area Perimeter Volume Compound Shapes	Probability Substitution Square Root Conversion of Units of Measure Metric Conversion Pythagorean Theory	Products of Binomials Graphing Inequalities Relations and Functions Consumer Interest Volume and Surface Area of a Sphere Significant Digits	Quadratic Functions Quadratic Equations Exponential Functions Rational Expressions Solve Rational Equations Mixed Expressions Complex Fractions

Grade 8 – The student will understand the following concepts: that all matter has observable, measurable properties, the basic principles of atomic theory, that energy may be changed in form with varying efficiency, the interaction of matter and energy, that types of motion may be described, measured and predicted, that the types of force that act on an object and the effect of that force can be described, measured and predicted, that the motion of an object can be described by its position, direction of motion and speed, the scientific processes and the habits of mind to solve problems, that most natural events occur in comprehensible, consistent patterns, and that science, technology and society are interwoven and interdependent.

	SIXTH	SEVENTH	EIGHTH
QTR 1	Laboratory Safety Cells and Heredity The Cell Cell Function Cell Division Patterns of Heredity DNA and Modern Genetics	Earth's Surface Minerals Rocks Weathering and Soil Formation Erosion and Deposition Plate Tectonics Earthquakes and Volcanoes	Matter and Energy Introduction to Matter Properties of Matter Energy Temperature and Heat Electricity Circuits and Electronics
QTR 2	History of Life on Earth Classification of Living Things Population and Dynamics	The Water Planet Freshwater Resources Ocean Systems Ocean Environments	Atomic Structure and the Periodic Table Chemical Bonds and Compounds Chemical Reactions Solutions Carbon in Life and Materials
QTR 3	Single Celled Organisms and Viruses Multicellular Organisms Plants Invertebrate Animals Vertebrate Animals	Earth's Changing Atmosphere Weather Patterns Weather Fronts and Storms Climate and Climate Change	Motion and Forces Motion Forces Gravity, Friction and Pressure Work and Energy Machines

them to static and dynamic information venues. They will use QBasic advanced programming skills to determine the forces and functions of a helium balloon and Adobe Premiere Elements to create an astronomy documentary video.

Grade 8 – A technology rich environment will provide the tools that allow BEST students to create public service announcements while connecting to their maturing sense of social justice. Force, motion and electricity will be introduced in Science and practical application through the engineering process will aid students in exploration and discovery. Students will advance through electric motors, circuit connections, alternating and direct current and learn to use their environment to survive. The students will work with spreadsheets to solve complex equations in physics and chemistry. Additionally, all eighth grade students will complete a portfolio detailing their work product and chronicling their middle school adventures.

	SIXTH	SEVENTH	EIGHTH
QTR 1	Keyboarding Operating Systems Word Processing Publishing Power Point Presentation Spreadsheets Google Earth Time Zones Build a Band Headphone Helper	Keyboarding III Operating Systems Rubber Band Car Bryce 6 Microsoft Word – Essay Business Letter Paddle Boat Airplane Momentum	EPEP Silent Alarm Adobe Photoshop Mandalas MS Access Library Database Dance Pad HS Portfolio MS Word Future Essay
QTR 2	QBasic Programming Animation Kicking Machine	Helium Blimp Sky Floater QBasic Helium Balloon Project Publisher – Resume WordPress Excel Money Converter Solar Car	Digital Video HS Portfolio MS Excel Balloon Project MS Excel Marble Ramp Zip Line Target
QTR 3	Video Game Programming and Design Convenient Carrier	Web Page Development Robotic Arm Project Lunar Lander Project Adobe Premiere	Digital Video Project Furniture Design Public Service

Grade 8 - BEST Academy will follow the Next Generation Sunshine State Standard sequence with US History and Career Planning (2100015). The students will trace the growth of American democracy and Capitalism through the Declaration of Independence, Articles of Confederation, the US Constitution, Bill of Rights and Reconstruction Amendments.

	SIXTH	SEVENTH	EIGHTH
QTR 1	Globes and Maps Latitude and Longitude Map Projections First Civilizations Ancient Greece Ancient Rome Regional Civilizations	Citizenship American Democracy The Constitution Bill of Rights Congress Executive Branch Judicial Branch	The Land Native Americans New World Explorers British Colonization Colonial Culture African American Origins American Enlightenment
QTR 2	Renaissance Reformation Exploration Absolutism in Europe Muslim Empires East Asia Revolution Enlightenment French Revolution	Political Parties Voting Elections State Government Local Government Community Issues	Benjamin Franklin American Revolution Confederation Period The Constitution
QTR 3	Industrialization Nationalism Mass Society Democracy Imperialism East Asia	Legal Rights Responsibilities Civil and Criminal Law Economics American Economy Demand Supply Business & Labor	Federalist Era Democratic Republicans Nationalism Sectionalism Jacksonian Era Reform Movements Westward Expansion
QTR 4	World War I West between the Wars Nationalism World War II Cold War		Abraham Lincoln The Civil War Reconstruction Career Planning

Language Arts/Reading

BEST Academy will offer a combined Language Arts and Reading curriculum based upon Holt McDougal's Literature series in conjunction with themed, grade level appropriate, high interest novels. Additionally, BEST Academy will employ APEX Reading Class Tools as an online supplement to the Holt McDougal program.

Holt McDougal's comprehensive program provides engaging print and digital resources to prepare students for today's academic challenges. Featuring well-loved literature and the most robust selection of informational text, Holt McDougal Literature scaffolds instruction in analysis and critical thinking so that every student can succeed. Three readers and unique audio tools make text accessible to struggling readers and enhance comprehension and language acquisition for English Language Learners. Technology assets create interest and accelerate learning in reading, writing and media. Unique digital tools make planning and assessment more efficient and effective.

Key Ideas and Details Reading

6th Grade - Cite textual evidence to support analysis of what the text says explicitly as well as inferences drawn from the text, determine a theme and how it is conveyed through details, describe how a plot unfolds, determine the meaning of words and phrases, and explain point of view.

7th Grade - Cite several pieces of textual evidence to support analysis of what the text says explicitly as well as inferences drawn from the text, determine a theme or central idea of a text and analyze its development over the course of the text, determine the meaning of words and phrases as they are used in a text, including figurative and connotative meanings, analyze how an author develops and contrasts the points of view of different characters or narrators in a text, and by the end of the year, read and comprehend literature, including stories, dramas, and poems, in the grades 6–8 text complexity band proficiently, with scaffolding as needed at the high end of the range.

8th Grade - Cite the textual evidence that most strongly supports an analysis of what the text says explicitly as well as inferences drawn from the text, determine a theme or central idea of a text and analyze its development over the course of the text, including its relationship to the characters, setting, and plot, determine the meaning of words and phrases as they are used in a text, including

Exceptional Students

Exceptional (ESE) students have historically shown substantial success when immersed in a unique experiential hands-on thematic program. BEST Academy will meet the needs of the exceptional learner through the educational program and ESE service delivery model. ESE students follow the same application process as all other applicants without distinction. Those ESE students who are accepted through the random selection process will meet with their Individual Education Plan (IEP) team to confirm that BEST Academy is the best placement option available to them. In compliance with 228.051, F.S. BEST Academy will offer a consult model for ESE students in which they will attend all classes with their grade level peers with accommodations being offered throughout the educational program depending on their specific special needs. ESE students will meet weekly with a certified ESE Specialist during the After School Program for homework/classroom assistance and progress monitoring. A certified ESE teacher will work with the classroom instructors to assist with lesson planning and the individual accommodations provided to their students.

Additionally, during the After School Program, ESE students will receive one-on-one or small group instruction from their classroom teachers to help with specific assignments or tasks.

D. Other Curriculum

Explorers Outdoor Adventure Program

BEST Academy will incorporate an excursion activity program for each class team on a thematic basis. This program will allow students to experience the rich and diverse offerings of our community while providing opportunities for our students to enrich their own municipality. The Explorers Outdoor Adventure Program will extend classroom learning to the environment outside the school and will appeal to the variety of learning styles of our students. It will enhance and elevate the courses offered in the classroom by correlating project-based experiences with curriculum. The Explorers Outdoor Adventure Program will take students on a journey of discovery that requires critical thinking; problem solving skills and collaboration with fellow classmates; skills necessary to compete in a global environment.

QTR 4	Basketball Hospital Tour Mosquito Lab Beach Volleyball Softball Gardening Homosassa Wildlife Preserve Salt Marsh/FOC	Team Games Fishing Seine Netting/Plankton FL Aquarium Beach Volleyball Shark Lab Golf Ch. 8 Weather Station Snorkeling	Softball Service Project EAP Frenzy 8 th Grade Trip Universal 8 th Grade Graduation
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E. Evaluation of Curriculum

The evaluation of the curriculums' effectiveness will be primarily based upon student achievement on the FCAT, pre-and-post unit tests, end of course tests, report card grades, and a portfolio project by comparing student achievement with their baseline scores. The data collected will be evaluated during the summer months through a series of curriculum development meetings with individual teachers in an effort to review, revise, and refine various aspects of the curriculum in relation to the students' outcomes for that year.

Additionally, during the school year, the weekly common staff planning time allows for formative Lesson Study and ongoing curriculum improvement. BEST Academy will use student achievement data to assess and refine the curriculum based on what students have learned and retained thus employing Lesson Study to improve delivery methods. Since each instructional staff member will teach a specific discipline to all grade levels, BEST Academy will be in a superior position to evaluate the effectiveness of the curriculum as a whole.

Academic Improvement Plan

Goals	Objectives	Outcomes	Evaluation
<p>Offer all students an advanced hands-on middle school curriculum</p> <p>Use innovative teaching methods that accommodate the different learning styles of middle grade students</p> <p>Refine and enhance curriculum based on student achievement data</p> <p>Protect the instructional time</p>	<p>To improve student achievement by teaching an advanced curriculum that emphasizes deep learning for all students</p> <p>To improve student achievement by implementing teaching strategies such as STEM-focused Project-Based Learning and Interdisciplinary Thematic Units</p> <p>To improve student achievement using Lesson Study to refine curriculum</p>	<p>30% of low performing students will perform on grade level within one year of attendance</p> <p>50% of low performing students will perform on grade level within two years of attendance</p> <p>70% of low performing students will perform on grade level within three years of attendance</p> <p>Low-performing students will make a level gain on the FCAT each school year as evidenced by gains in the DSS</p>	<p>Comparison of FCAT scores at BEST Academy with baseline data</p> <p>Comparison of FCAT data with State and District norms</p> <p>Students meet NGSSS benchmarks outlined in each lesson</p>
<p>Provide an After School Program</p>	<p>To improve student achievement by offering little distractions and deviations from lessons</p> <p>To improve student achievement by providing research-based remedial curriculum in each subject, help with assignments and Pivotal Projects, and one-on-one or small group instruction</p>	<p>BEST will exceed the State and District norms in all subject areas tested on the FCAT.</p> <p>BEST will achieve AYP each year on the FCAT.</p>	

5. One course in career and education planning to be completed in 7th or 8th grade. The course must include career exploration using CHOICES for the 21st century or a comparable cost-effective program; must include educational planning using the online student advising system known as Florida Academic Counseling and Tracking for Students at the Internet website FACTS.org; and shall result in the completion of a personalized academic and career plan (ePEP). Each student's personalized academic and career plan must be signed by the student, the Principal and the parent.

Method of Sharing of Assessment with Students and Parents

- The annual FCAT results will be either mailed home or picked up from the school.
- Report Cards are issued quarterly and sent home with the student. Parents are informed in the weekly newsletter of the dates of issuance.
- The annual results of the FAIR Test for Reading will be available to parents; the parents will be notified if the student performs below grade level and requires remediation.
- The annual results of the Saxon Placement Test for Math will be available to parents; parents will be notified if the student performs below grade level and requires remediation.
- The annual End of Course Exam results will be sent home with the student. Parents are informed in the weekly newsletter of the dates of issuance.
- Quarterly Projects in each class will have a scoring rubric sent home with the students; teachers will communicate requirements to the parents.
- The annual Academic Improvement Plan will be either mailed home or picked up from the school.
- Bi-weekly Progress Reports will be issued four times per quarter with the dates published in the newsletter.

7. The teachers and administrative team will also work closely with the parents of the ESE children through frequent telephonic, written or electronic communication.

ESE gifted and talented services will be provided by an instructional staff member who carries a gifted endorsement on their teaching certification. All gifted students will receive an adapted curriculum prepared by the certified gifted teacher based on differentiated instruction. BEST Academy will use Renzulli to create enrichment activities that engage gifted and talented students.

BEST Academy will adapt the successful model used by the Hernando County School District to develop, monitor, and update Individual Education Plans for ESE students. The process starts upon referral from the RTI team with the creation of an IEP team which is comprised of the student's guardians, a classroom teacher, the ESE specialist, and the district staffing specialist/liaison, and an administrator or other education service providers as necessary. Monitoring of an ESE student's IEP begins with the BEST Academy specialist. The ESE specialist produces progress reports based upon weekly meetings with the ESE student and the teachers throughout the school year. The reports provide documentation and evidence of the student's progress and are used in conjunction with classroom grades, RTI feedback, and anecdotal data at the IEP meetings. The IEP team convenes annually, at a minimum, to review the progress reports and other aforementioned monitoring data to determine if the existing accommodations are sufficient or need to be amended / modified. If it is determined that a student is or is not making adequate progress towards their IEP goals, the IEP team will update, adapt and increase/decrease the frequency, types or intensity of the accommodations provided and the desired outcomes. The monitoring process, IEP goal development and updates to the IEP are then recorded in the district's ESE tracking "STARS" software with copies provided to each member of the IEP team at the conclusion of the meeting. These meetings are scheduled through the district liaison and in accordance to Federal IDEA law.

8. School Climate and Discipline

A. Classroom Management and Student Discipline

A disciplined orderly learning environment is an essential component of a quality educational program. In addition to adopting the Hernando County School Board Student Code of Conduct, BEST staff and administration will implement a sophisticated discipline management protocol for disruptive student behavior with a positive reward component that has resulted in extremely low suspension rates. The Principal of BEST Academy and the Governing Board will work together to create and maintain this environment through the implementation and enforcement of the school's discipline policies. Disciplinary reaction on the part of the BEST Academy administration will be governed by: the severity of the offense, the impact on student learning, the impact on the reputation of the school, and the impact or infringement on the rights of the other students in the school.

There will be three distinct disciplinary levels, they are:

1. Zero Tolerance
2. Major Discipline Issues
3. Minor Discipline Issues

Zero Tolerance: The BEST Academy Governing Board will not tolerate the presence of persons who engage in violent criminal acts on school property, on school sponsored transportation, or during school-sponsored activities. Those students who are found to have committed the following offenses shall receive the most severe consequences provided by the BEST Academy Governing board: Homicide, Sexual Battery, Armed Robbery, Aggravated Battery, Battery or Aggravated Battery on a School Employee, Kidnapping, Arson, Possession-Sale-Use of a Firearm, Possession-Sale- Use of any explosive device, Possession-Sale-Use of any controlled substance, False Reporting of an Emergency Situation, and Victimization. Behaviors which fall into this category may be found in the HCSB Student Code of Conduct Section 5.

Major Discipline Issues: Major discipline issues are actions or behaviors that have a substantial negative impact on the school's learning environment, the school's reputation, and/or the rights of the other students in the school. The following stepwise discipline interventions will be implemented to correct this type of behavior, while continuing to maintain an environment in which students can learn. Examples of major discipline issues include but are not

Minor Discipline Issues: BEST Academy will implement an economy reward system with specific consequences for minor discipline infractions. This system will replace the levels of disciplinary action found in Section 7 of the HCSB Student Code of Conduct. The economy system will be implemented to reward students who set a good example for others by their cooperation and behavior.

BEST Academy Economy Merit System:

The BEST Academy Economy Merit System will allow students demonstrating responsible behavior to enjoy benefits, privileges, and incentives furthering their positive attitude while building their self-esteem. Students will earn credits for their attendance (excluding excursion activity days). Students must attend the full day to be credited. These credits will be tracked in the BEST Academy banking system and may be used to purchase items at the school store, purchase items on designated excursion activity days, purchase incentives such as dance admissions, special lunches, and other privileges. Statements of account will be issued to the students on a quarterly basis so they may continually track their earnings.

Credits will also be used to deter irresponsible behavior. Students will be charged "Fees", payable in credits, if they are unprepared for class and need to purchase materials, wish to turn in a late assignment, need to borrow a shirt on an excursion activity day, need to purchase checks, are sent out of class, or violate other school rules.

No student will be permitted to incur a negative balance on their account as this will become a disciplinary issue. Students incurring a negative balance will be required to earn enough credits through community service volunteerism to bring their account into good-standing. Students who habitually carry a negative balance after written notification will face increasing levels of consequences commensurate with their negative balance, possibly resulting in an alternative educational setting until the matter is resolved.

Students will manage their account by keeping track of their income and expenditures using provided checks and a check register. The skills necessary to maintain the "checking account" will be incorporated into the math curriculum and provide an opportunity for students to practice financial responsibility.

APPENDIX 2

B.E.S.T. Academy Board Members

Patricia Laird, Board Chair, Parent Liaison

704 W Dr M L King Jr Blvd

Brooksville, FL 34601

352-584-3680

patricialaird@yahoo.com

Tiffany Hoblit

21152 Lake Lindsey Rd

Brooksville, FL 34601

352-207-0147

tmnb81@yahoo.com

Fairella Cook

8177 WPA Rd

Brooksville, FL 34601

352-428-7896

flocook47@yahoo.com

Marvin Gordon

P.O. Box 10525

Brooksville, FL

352-238-1948

marvin.gordon53@gmail.com

APPENDIX 3 -ARTICLES OF INCORPORATION AND BY LAWS

ARTICLES OF INCORPORATION

OF

BROOKSVILLE ENGINEERING, SCIENCE & TECHNOLOGY ACADEMY, INC.

The undersigned, pursuant to chapter 617, Florida Statutes, adopts the following Articles of Incorporation:

ARTICLE I - NAME

The name of the corporation shall be BROOKSVILLE ENGINEERING, SCIENCE & TECHNOLOGY ACADEMY, INC.

ARTICLE II - PRINCIPAL PLACE OF BUSINESS AND MAILING ADDRESS

The principal place of business shall be , and the mailing address of the corporation shall be 7224 River Country Drive, Weeki Wachee FL 34607.

ARTICLE III - PURPOSES

The general purposes for which the Corporation is organized are the following:

A. Said organization is organized exclusively for charitable, religious, educational and scientific purposes related to providing community services to pregnant women, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

B. No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to

make payments and distributions in furtherance of the purposes set forth in Article Third hereof. 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 (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

ARTICLE IV - INITIAL BOARD OF DIRECTORS

This corporation shall have at least five (5) members on its Board of Directors constituting the initial Board of Directors. The number of Directors may be either increased or decreased from time to time in accordance with the By-Laws but shall never be less than three (3). The Directors shall be elected or appointed in accordance with the bylaws. The names and addresses of the initial Board of Directors of this corporation are:

<u>NAME</u>	<u>ADDRESS</u>
H. Paul Douglas	9959 Domingo Drive, Brooksville FL 34601
Irwin Homer	6438 Laurel Oak Drive, Spring Hill FL 34607
Carolyn Raymond	10430 Eastside Avenue, Brooksville FL 34601
John Stramiello	3287 Beaver Avenue, Spring Hill FL 34609
Aimee Whitehead	7224 River Country Drive, Weeki Wachee FL 34607

ARTICLE V - MEMBERS

The authorized number and qualification of members of the corporation, the different classes

of membership, if any, the property, voting, and other rights and privileges of members, and their liability to dues or assessments and the method of collection thereof, shall be set forth in the bylaws.

ARTICLE VI - DISTRIBUTION OF GAINS

This corporation does not contemplate the distribution of gains, profits or dividends to the members thereof, and is organized for non-profit purposes; no part of any net earnings or assets thereof shall inure to the benefit of any member or any other individual.

ARTICLE VII - DISSOLUTION

Upon the dissolution of the organization, assets shall be distributed or one or more exempt purposes within the meaning of Section 501(c)3 of the Internal Revenue Code, or corresponding section of any future federal code or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not disposed of shall be disposed of by a court of competent jurisdiction in the county in which the principal office of the organization 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 VII - INCORPORATOR

The name and address of the Incorporator is:

NAME

ADDRESS

Aimee Whitehead

7224 River Country Drive, Weeki Wachee FL 34607

ARTICLE IX - INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and address of the initial registered agent of this corporation is Aimee Whitehead, 7224 River Country Drive, Weeki Wachee FL 34607.

ARTICLE X - DURATION

This corporation shall have perpetual existence commencing on the date of filing of these Articles with the Department of State.

IN WITNESS WHEREOF, one of the initial Board of Directors has hereunto set his hand this 17th day of July 2012.


Aimee Whitehead

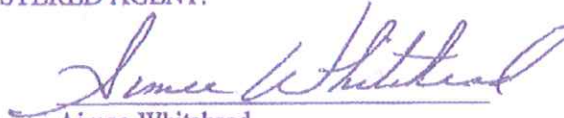
CERTIFICATE OF DESIGNATION
REGISTERED AGENT/REGISTERED OFFICE

Pursuant to the provisions of sections 607.0501 or 617.0501, Florida Statutes, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement in designating the registered office/registered agent, in the State of Florida.

1. The name of the corporation is BROOKSVILLE ENGINEERING, SCIENCE & TECHNOLOGY ACADEMY, INC.
2. The name and address of the registered agent and office is:

Aimee Whitehead, 7224 River Country Drive, Weeki Wachee FL 34607

HAVING BEEN NAMED AS REGISTERED AGENT AND TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY ACCEPT THE APPOINTMENT AS REGISTERED AGENT AND AGREE TO ACT IN THIS CAPACITY. I FURTHER AGREE TO COMPLY WITH THE PROVISIONS OF ALL STATUTES RELATING TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES, AND I AM FAMILIAR WITH AND ACCEPT THE OBLIGATIONS OF MY POSITION AS REGISTERED AGENT.


Aimee Whitehead
7/17/12
Date

**BYLAWS OF
BROOKSVILLE ENGINEERING, SCIENCE & TECHNOLOGY ACADEMY, INC.
A Florida Nonprofit Corporation**

ARTICLE 1

NAME AND INCORPORATION

Section 1. **Name.** The name of this organization shall be the "Brooksville Engineering, Science & Technology Academy, Inc. Governing Board" (henceforth referred to as the "Board").

Section 2. **Location.** The principal office of the Corporation shall be in the State of Florida. The Corporation shall designate a registered office in accordance with law and shall maintain it continuously. The Corporation may have offices at such other places within and without the State of Florida as the Board of Directors may from time to time determine.

Section 3. **Purpose.** The corporation is a non-profit public middle school organized under the laws of the state of Florida and charter agreement with the Hernando County School Board. The purpose of the Board is to govern the Brooksville Engineering, Science & Technology Academy (henceforth referred to as the "School"), and its areas of decision making may include, but are not limited to, the following: budget, curriculum/instruction, personnel policies, scheduling of school events, determination of calendar, student admission and or enrollment policies, community relation and fiscal management.

Section 4. **Non-Discrimination.** The Corporation shall not discriminate on the basis of race, religion, national origin, gender, or age in either the hiring or other employment practices of the school or in its admission policies for eligible students. Further, the Corporation shall be open to all middle-school aged students in its authorized geographical area on a space available basis and shall not discriminate in its admission policies or practices. The Corporation shall conduct all of its activities in accordance with all applicable local, state, and federal anti-discriminatory laws, as well as in accordance with all other laws and regulation applicable to the operation of charter public schools in the State of Florida.

ARTICLE 2

MEMBERS

Section 1. **Qualification.** Membership is open to all persons over the age of eighteen (18) years who are interested in furtherance of the purposes of the Corporation.

Section 2. **Manner of Admission.** Each application for Voting Member must be

sponsored by a Voting Member in good standing and be approved by a majority of Voting Members present at a meeting duly held in order for the applicant to become a Voting Member. The initial Voting Members are those persons named as Directors in the Articles of Incorporation.

Section 4. Representation. The Board shall consist of not less than three or more than nine members.

1. Director (ex-officio)
2. Community Member 1
3. Community Member 2
4. Community Member 3
5. Community Member 4
6. Community Member 5
7. Community Member 6 (ex-officio)
8. Community Member 7 (ex-officio)

Section 5. Filling Vacancies. The founding governing board of directors shall remain intact until their membership is terminated. In the event an existing member of the board is unable to fulfill his/her duties and responsibilities, the remaining board members will work to create a selection committee for the purpose of securing a new board member committed to the educational mission of the School. Upon reaching a decision, the selection committee will bring the recommended individual before the sitting board of incorporators to vote upon their confirmation or denial. The Board must reach consensus on any individual who will fill a vacant position.

Section 6. Termination of Membership. Any Board member may resign by filing a written resignation with the Board. Any member may be removed by a consensus vote of the other board members. Board members who miss three consecutive regular (scheduled) Board meetings may be considered for termination at the next sequential meeting. Notice of such intended action shall be included in the agenda of the meeting at which such action is to take place. The board member to be considered for termination must be notified by certified mail sent to their last known address, this notification must take place at least ten days prior to the meeting at which their termination will appear on the agenda.

Section 7. Compensation. Board members receive no payment for their services. With board approval, members may be reimbursed for out-of-pocket expenses incurred on approved board business. Board members must present receipts for all such expenses, which shall be for the board only, and shall be itemized and documented. Such expenses must be approved by a motion of the board at a regular meeting of the board.

ARTICLE 3

OFFICERS

Section 1. **Officers.** The Officers of this Corporation shall be a President, Vice President, Secretary, Treasurer and Parent Liaison, each of whom shall be elected by the Board of Directors. Other officers and assistant officers, as may be deemed appropriate, may be elected by the Board of Directors from time to time. Any two or more offices may be held by the same person. A failure to elect a President, Secretary or Treasurer shall not affect the existence of the Corporation.

Section 2. **Election and Term of Office.** The Officers shall be elected annually by the Board of Directors at its meeting after each annual meeting of Members. If the election of Officers shall not be held at such meeting, such election shall be held as soon thereafter as conveniently may be. Each Officer shall hold office until his successor shall have been duly elected and shall have qualified, or until his death, or until he shall resign or shall have been removed in the manner hereinafter provided.

Section 3. **President.** The President shall preside at all Board meetings in a fair and impartial manner, striving to promote consensus on the Board. The President shall act as official spokesperson for the Board to the public and the Hernando County School Board (hereafter referred to as "the sponsor"). The President of the Board shall also ensure that Board meetings be conducted in an orderly manner and shall have the power to exclude disruptive individuals from Board meetings.

Section 4. **Vice President.** In the absence of the President of the Board or in the event of the President's disability, inability or refusal to act, the Vice President of the Board shall perform all of the duties of the President and in so acting, shall have all the powers of the President. The Vice President shall have such other powers and perform such other duties as may be prescribed from time to time by the Board or by the President.

Section 5. **Secretary.** The Secretary shall be the custodian of the Board records and keep the minutes of all meetings of the Board, prepare and distribute the board agenda, see that all notices are duly given in accordance with the provisions of these bylaws and the Florida government in-the-sunshine laws, keep a register of the address, telephone number and e-mail address (if any) of each Board member, which shall be furnished to the Secretary by such members; and, in general, perform all duties incident to the office of Secretary and such other duties as from time to time may be assigned to the office by the President.

Section 6. **Treasurer.** The Treasurer shall have oversight responsibility and shall keep and maintain or cause to be kept and maintained adequate and correct accounts of the properties and business transactions of BEST Academy, including accounts of its assets, liabilities, receipts, disbursements, gains and losses. The books of account shall at all times be open to inspection by any Board member. The Treasurer shall be

charged with safeguarding the assets of BEST Academy and he or she shall sign financial documents on behalf of BEST Academy in accordance with the established policies of BEST Academy. He or she shall have such other powers and perform such other duties as may be prescribed by the Board from time to time.

Section 7. Parent Liaison. The chief goal of the parent liaison is to ensure that information flows steadily and effectively between the school system and the parents of students. The liaison should provide parents with information on policies and procedures, contact parents to encourage their attendance at school functions or special events and increase their involvement in the classroom and community. He or she shall have such other powers and perform such other duties as may be prescribed by the Board from time to time.

ARTICLE 4

MEETINGS

Section 1. Regular Meetings. The Board shall meet on a regular basis at least once every two months while school is in session. Notice of regular meetings shall be given to each Board member by e-mail or fax and shall be set forth in a bulletin, website, newsletter or other communication distributed through the School at least five days in advance of the date of the meeting.

Section 2. Special Meetings. Special meetings may be called by the Chairperson or by majority vote of the Board. Notice of a special meeting, including an agenda, shall be set forth in a bulletin, newsletter or other communication distributed through the students of the School, posted on the administrative office door, and placed in the faculty boxes in the School office at least three days in advance of the date of the meeting. Only such business shall be conducted at a special meeting as shall have been noticed in the agenda and in accordance with the Florida Government in-the-sunshine laws.

Section 3. Deliberations. All Board meetings shall be open to the public and the public is encouraged to attend. Consensus building is the preferred decision-making process since the decision should be supported by all members of the group. Board members shall make an effort to receive input from their constituents (if applicable) and committees, and present that information to be used in deliberations. The ideas and opinions of each Board member are equally important in arriving at decisions. Board members shall consider all points of view and shall solicit the advice of all interested parties as needed.

Section 4. Voting. Each voting Board member shall be entitled to one vote and may cast that vote on each matter submitted to a vote of the Board. When consensus cannot be met, decisions will be made by majority vote.

Section 5. **Quorum.** The presence of a majority of the total voting membership shall be required in order to constitute a quorum necessary for action on the business of the Board at any regular or special board meeting.

Section 6. **Emergency Meetings.** Emergency meeting of the Board shall require that a majority of the voting members of the Board are present. Notice of an emergency meeting, including an agenda, shall be posted on the front door and given by telephone and e-mail to each Board member that can be reached, and the local media as early as possible in advance of the meeting. Only such business shall be conducted at an emergency meeting as shall have been noticed in the agenda. "Emergency" in this section means disorder, disturbance or damage caused by war, enemy attack, and other warlike acts or catastrophe, disaster or other similar emergency condition.

Section 7. **Telephonic Meetings.** Should a Board member be unable to attend a regular or special meeting, they may be contacted via telephone. Only one Board member shall be able to participate in such meetings via telephone.

ARTICLE 5

COMMITTEES

Section 1. **Standing and Special Committees.** The Board may from time to time establish and abolish such standing or special committees as it may desire. All committee meetings shall be open to the public and the public is encouraged to attend. No standing or special committee may exercise the authority of the Board.

Section 2. **Committee Membership.** Committee membership is open to all members of the public. Committee members may be appointed by the Board or by the Chairperson. The directors shall be ex-officio members of each committee. Each committee shall select a Chairperson that will staff the committee, organize meetings, and report to the Board as necessary.

ARTICLE 7

INDEMNIFICATION

The Board of Directors may authorize BEST Academy to pay or cause to be paid by insurance or otherwise, any judgment or fine rendered or levied against a present or former Board member, officer, employee or agent of BEST Academy in an action brought against such person to impose a liability or penalty for an act or omission alleged to have been committed by such person while a Board member, officer, employee, or agent of the school, provided that the Board shall determine in good faith that such person acted in good faith and without willful misconduct or gross negligence for a

purpose which he reasonably believed to be in the best interest of BEST Academy. Payments authorized hereunder include amounts paid and expenses incurred in satisfaction of any liability or penalty or in settling any action or threatened action.

ARTICLE 6

AMENDMENTS

These Bylaws may be amended at any regular meeting of the Board if notice of such amendment was noticed in the agenda of such meeting. Amendments to the Bylaws require a consensus of the voting members of the Board.

ARTICLE 7

RATIFICATION

These Amended and Restated Bylaws shall be deemed effective when approved by a consensus of the total voting membership of the Board.

APPENDIX 4

MISSION STATEMENT

The Brooksville, Engineering, Science, and Technology Academy provides an advanced, hands-on, STEAM centered education to middle school students through unique programs and activities in a positive, collaborative learning environment.

APPENDIX 5

BOARD APPROVED FISCAL POLICIES AND PROCEDURES

Chapter 2 - Collections

Section I - Policies

State Board of Education Guidelines (Financial and Program Cost Accounting and Reporting for Florida "Red Book" – Chapter Seven); Brooksville Engineering Science & Technology Board Policy Handbook and Internal Accounts Policies.

2.0 General Policies

- A. Internal control requires that at least two (2) persons, the Administrative Director and Director of Curriculum, are responsible for the collection and expenditure of money. This provides all concerned with an opportunity to verify transactions. These two persons, the Administrative Director and Director of Curriculum, are responsible for all the sub-process listed in Chapter 2 - Collections.
- B. All collections of money must be delivered as received, daily, to the Brooksville Engineering Science & Technology office or deposited in an overnight bank depository.
- C. No checks may be cashed.
- D. No petty fund accounts may be used, all cash is to be deposited in accordance with the above policies.
- E. All money collected must be remitted to the directors intact (in the same form as collected) at the end of each business day. Checks may not be substituted for cash collected.
- F. A Monies Collected collection form must accompany all collections remitted to the directors.
- G. All monies entering the Brooksville Engineering Science & Technology's internal accounts system must be documented by the issuance of a Monies Collected receipt signed by two persons.
- H. No cash expenditures are to be made from receipts.
- I. A purchase requisition for is required for all Charter School Program grant expenditures and requires two signatures for written approval.
- J. Any Charter School Program grant herein or contained within any of sections of the BEST Policy manuals will be in force throughout the active project performance period as denoted by the beginning and ending date printed on the award letters.

INTERNAL ACCOUNTS PROCEDURES MANUAL

2-2

- K. Erasures or alterations must not be made on any receipts. When an error is made, the receipt must be voided and rewritten. Voided receipts, both original and carbon, must be retained for audit purposes and an explanation must be noted on the receipt.
- L. Mail is received by the Assistant Director who routes the mail to the appropriate director (Administrative or Curriculum). The director then opens the mail and routes to the appropriate personnel for further action.
- M. All Monies Collected, Cash Receipts, and Deposits must be completed in ink and signed by the person collecting the funds and then verified by the Administrative Director and/or Curriculum Director.
- N. BEST approved computer numbered receipt forms shall be used as the means of recording cash received, and as the basis for entries to the accounting records.

2.1 Depositories for Internal Accounts (Chapter Seven, Section III, 1.1)

- A. Depositories in which BEST internal funds are kept must be qualified public depositories, approved by the Brooksville Engineering Science & Technology Board.

2.2 Bank Accounts (Chapter Seven, Section III, 1.2)

- A. BEST shall utilize checking and savings accounts which shall be entitled "Brooksville Engineering Science & Technology Brooksville Engineering Science & Technology Board." This account title must be printed on all internal fund checks and deposit slips. All monies received by the Brooksville Engineering Science & Technology will be deposited intact as collected into these accounts and all disbursements will be made by checks drawn on these accounts. Savings, certificates of deposit or investment accounts shall be titled in the same manner.
- B. All monies or other assets belonging to the Brooksville Engineering Science & Technology, or for which the Brooksville Engineering Science & Technology is responsible, must be reflected in these internal account fund records. Savings accounts, certificates of deposit, earned interest, etc., shall not be included.

2.3 Investments (Chapter Seven, Section III, 1.5)

- A. The Brooksville Engineering Science & Technology Board shall adopt policies pertaining to the investment of Brooksville Engineering Science & Technology funds not needed for immediate expenditures. The adopted policies shall make provisions for investing or placing on deposit all such funds in order to earn the maximum possible yield under the circumstances. (Section 230.23 (10) (k), F. S.)
- B. Internal funds, which are temporarily idle, shall be invested pursuant to the policies of the Brooksville Engineering Science & Technology Board using authorized investments for

public funds and must not exceed insurance protection or legal collateral limits. Investment funds must be kept in a qualified public depository.

- C. Under Florida Statute Section 236.24, Brooksville Engineering Science & Technology are authorized to invest in the following investments:
1. Local Government Surplus Trust Fund.
 2. Negotiable direct obligations of, or obligations the principle and interest of which are unconditionally guaranteed by the U.S. government at the then prevailing market rate for such securities. Example: U.S. Treasury Bills.
 3. Interest-bearing time deposits or savings accounts in banks organized under the laws of Florida, provided that any such deposits are secured by collateral as may be prescribed by law.
 4. Obligations of the federal farm credit banks, Federal Home Loan Mortgage Corporation certificates; Federal Home Loan Bank certificates and obligations guaranteed by the Government National Mortgage Association.
 5. Obligations of the Federal National Mortgage Association including certificates and mortgage pass-through certificates guaranteed by the Federal National Mortgage Association.
- D. Surplus and operating funds may be invested in securities exceeding one year if the maturity of such investments were made to coincide with the expected use of the funds.
- E. Brooksville Engineering Science & Technology must only purchase securities (investments) from financial institutions which are qualified as public depositories by the State of Florida Treasurer or Florida based regional dealers that qualify under Securities and Exchange Commission Rule 15C3 or Federal Reserve of New York designated primary security dealers or agents.
- F. When purchasing securities (investments), Brooksville Engineering Science & Technology employees shall select the securities that will provide the highest rate of return within the parameters of BEST policy. The selection process shall be made utilizing one of the following methods:
1. Competitive bids wherein the Brooksville Engineering Science & Technology employees solicit proposals from a minimum of three firms.
 2. Comparison to the current market price as indicated by one of the market pricing resources available to the Brooksville Engineering Science & Technology. These include but are not limited to:
 - a. Bloomberg Information Delivery System.
 - b. Wall Street Journal or a comparable nationally recognized financial publication providing daily market pricing.
 - c. Daily market pricing provided by the Brooksville Engineering Science & Technology's custodian or its correspondent institution.

2.4 Collection of Returned Checks (Chapter Seven, Section III, 1.6)

- A. The directors are responsible for seeking reimbursement for any unpaid check returned by the bank.
- B. A check can be declared uncollectable and written off the books only by action of the Brooksville Engineering Science & Technology Board. This action will be taken only after every legal and reasonable effort at collection by the directors has been exhausted.
- C. The Brooksville Engineering Science & Technology directors may require payment for Brooksville Engineering Science & Technology obligations in cash, money order, or other form of guaranteed payment if it is deemed necessary.

2.5 Cash Collections and Deposits (Chapter Seven, Section III, 1.4)

- A. All money collected by the Brooksville Engineering Science & Technology must be substantiated by computer numbered receipts, reports of monies collected, prenumbered tickets, reports of tickets issued and sold or other auditable records.
- B. Insofar as is practical, all money should be collected in the Brooksville Engineering Science & Technology office. Collections made outside of normal Brooksville Engineering Science & Technology hours must be remitted to the Brooksville Engineering Science & Technology office no later than the next business day.
- C. All money collected must be deposited intact into a depository as frequently as feasible and as dictated by sound business practices. In any event, funds collected shall be deposited within ten working days after receipt.
- D. All deposits must equal the total amount of money taken in and recorded on receipts for the period covered by the deposit. Deposit slips shall be made in the number of copies necessary to meet the approved accounting procedures. All checks received shall be deposited with a restrictive endorsement. This endorsement shall read "FOR DEPOSIT ONLY" and specify the account title and number.
- E. The directors or designee shall be notified immediately of any errors in deposits or disbursements and shall take appropriate action to effect correction.
- F. All checks, receipt forms, and tickets shall be computer numbered and perpetual inventories of each shall be maintained. Inventories shall show the beginning and ending numbers of all documents acquired and issued. In all cases where tickets are used, ticket reports and unsold tickets must be available for audit. A certified statement of the numbers received shall accompany any prenumbered documents. If checks, receipts, or tickets are destroyed, a statement shall be prepared and must include document type and

numbers, used/unused, and the method of destruction. This statement must be signed by two witnesses and retained for audit.

2.6 Student Fees, Fines, and Charges

- A. There is no statutory or constitutional provision, which would authorize the requiring of payment by a student of fees for consumable materials and supplies, educational materials, matriculation, or tuition as a prerequisite to the student's enrollment. However, as the Brooksville Engineering Science & Technology Board is authorized to receive gifts and donations and is held accountable for such, there is no objection to a Brooksville Engineering Science & Technology Board solicitation of students for financial assistance to cover the cost of consumable and other educational materials and supplies when the Brooksville Engineering Science & Technology deems it necessary to do so.
- B. The Brooksville Engineering Science & Technology Board shall approve all fee schedules before they become effective.
- C. An amount shall be assessed under Section 233.46, Subsection I, Florida Statutes, when a textbook has been lost, damaged, or destroyed. Due notice shall be given to the pupil to whom the textbook was assigned for his/her parent or guardian to pay the amount assessed. Failure to pay shall result in no further issuance of state-owned textbooks to the pupil unless an exception has been granted. The directors may grant exceptions where extenuating conditions or a severe injustice will be worked on the pupil. Written evidence of the granting of such an exception shall be placed in the pupil's records. Transcripts, report cards, and diplomas will not be withheld because a student owes money for textbooks.

Section II - Accounting Controls and Procedures

Good internal control requires that monies collected be properly documented in ink at the initial time of collection and that the transfer of these collections between employees be properly documented. For this reason, each time the directors receives money to be entered into the Brooksville Engineering Science & Technology's internal accounts system, a Report of Monies Collected Form, or other Monies Collected collection form, must accompany the money.

2.0 Report of Monies Collected Form

- A. A Report of Monies Collected Form (see Appendix), or other Monies Collected collection form, is the supporting documentation for the Monies Collected receipt and must be completed. When received by the directors, the forms must be computer generated unique numbered receipts. The signed duplicate collection form is returned to the payer if requested. If the source of collection is from students, the students' names must be listed.
- B. It is recognized that during special activities (e.g., registration fees, sales or rental of locks, etc.), there is a possibility of overages and shortages. If this occurs, it must be indicated on the Monies Collected Form as such. All discrepancies must be discussed with the person responsible for collection and clarified before receipting.
- C. Any differences between the Monies Collected Form and the actual amount of cash and checks on hand must be researched and documented. The corrections must be written in ink on the face of the collection document without obscuring the original entry and must be signed by both the directors and the collector.

2.1 Teacher/Department Receipt

- A. Teacher/Department receipts (see example in Appendix) may be issued to students, parents, employees or patrons as an accommodation upon request. They are not to be used in lieu of Monies Collected receipts or Report of Monies Collected.
- B. Receipts are not required to be issued if the student's name appears on the Report of Monies Collected. However, if a teacher receipt is issued, the name of the student and the teacher receipt number must be included on the Report of Monies Collected Form.
- C. A Teacher/Department receipt must be issued if requested by the payer.

2.2 Student Fee Receipts

- A. All monies collected for student fees must be receipted. When funds are remitted to the directors, a Report of Monies Collected must accompany the funds.

2.3 Report of Tickets Sold

- A. This report shall be prepared in support of all collections from the sale of admission tickets. Make sure the color of tickets, ticket numbers, and prices are listed on the form. A report of tickets sold must be turned in by the person responsible for the sales. Proceeds from the sale of tickets may be turned in to the office or deposited in the bank at the discretion and direction of the directors. But in all cases, a report of tickets must be turned in to the office and Monies Collected Receipts must be issued to the persons turning in the report. It is recognized that errors may occur in making change and that the actual cash received may not always agree with the numbers of tickets sold. For this reason, any difference in the cash is to be accounted for and actual cash received must be shown on the Report of Tickets Sold. Excessive differences must be investigated by administration.

2.4 Monies Collected Receipts

- A. An Monies Collected Monies Collected Form (see example in Appendix) must be written for all money collected by the directors from each source. These computer generated unique numbered receipts are the means of recording all monies received and substantiating each deposit, as well as providing support for entries on the Report of Monies Collected Forms and serve as evidence to document the transfer of monies between employees and the directors.
- B. Monies Collected Monies Collected Forms are to be computer generated and contain a unique tracking number.

2.5 Deposits

- A. The manner in which deposits are made throughout all Brooksville Engineering Science & Technology is standard. The following is a step-by-step method of the depositing procedure. The directors shall:
1. Total the amount of Monies Collected Receipts.
 2. Total the actual amount of cash and/or checks on hand.
 3. Items 1 and 2 must agree.
- B. Upon this reconciliation, the directors shall prepare a bank deposit slip in duplicate. The total of currency, coins and checks is the total amount of that particular deposit.
- C. Checks should be endorsed immediately upon receipt.
- D. Deposits should be made daily to the extent practicable and as dictated by sound business practices. In any event, funds collected shall be deposited within ten working days after receipt.
- E. Money kept overnight must be kept in a secure locked area.

2.6 Returned Checks

- A. Returned checks are checks that have been deposited into the internal fund bank account but have been returned by the bank primarily due to insufficient funds or closed accounts. Checks returned are accounts receivable to the Brooksville Engineering Science & Technology's internal funds. Once collection efforts have been exhausted, the worthless checks must be written off with the approval of the BEST Board.
- B. The procedures for processing returned checks are as follows:
 1. As soon as a check is returned, collection procedures must begin immediately. Attempts must be made to contact the maker by phone or other means. All contact attempts must be documented. Contact should be made within ten working days of notice. If phone contact is unsuccessful, a certified letter (see Appendix) is prepared on Brooksville Engineering Science & Technology letterhead, which is signed by the directors. The letter should be sent within 20 working days of notice.
 2. If restitution is made immediately (prior to the end of the month):
 - a. If the check is redeposited within 20 working days without letter contact, or if cash or a money order is submitted by the returned check maker within 20 working days without letter contact, additional checks may be accepted from that person without restriction.
 - b. If cash or a money order is submitted by the returned check maker for the amount owed, plus the appropriate service charge, following the receipt of the certified letter, additional checks may be accepted from that person without restriction.
 - c. If cash or a money order is submitted by the returned check maker for only the amount owed (no service charge collected) following the receipt of the letter, additional checks may not be accepted from that person until service charges are paid.
 - d. A Report of Monies Collected Form must be completed, a Monies Collected Receipt is prepared, and the check must be returned to the maker upon full payment. This amount is deposited separately, and no posting of the returned check is necessary. Service charges are posted to the directors' project in "Other Revenues."
 3. If restitution is not made by the time the end of the month reconciliation is done, the amount must be recorded in accounts receivable.
 4. If restitution is made after amounts have been recorded in accounts receivable:
 - a. A Report of Monies Collected Form must be completed, a Monies Collected Receipt is prepared, and the check must be returned to the maker upon full payment. This amount is deposited separately, and the

amount of the check is posted to accounts receivable and the service charges are posted to the directors' project in "Other Revenues."

5. If restitution is not made within 30 days:
 - a. Documentation of phone contact, copies of the certified letter sent and the returned check must be sent to the Finance Director. All employees at the Brooksville Engineering Science & Technology who collect funds must be notified that checks not be accepted from this individual until payment of check fees are received. These checks will be submitted to the Brooksville Engineering Science & Technology Board for approval to write off the accounts. The Brooksville Engineering Science & Technology will be notified when this approval is received.

2.7 Control of Computer generated unique numbered receipts and Tickets

- A. The directors will be the custodian of all computer generated unique numbered receipts and tickets. This person will be in charge of ordering, receiving, storing, issuing, and inventorying Monies Collected receipts, teacher receipts, student fee receipts, checks, tickets and all other prenumbered documents used in internal accounts. An inventory for each type of receipt or ticket must be maintained and must be available for audit along with unused receipts and tickets and supporting documents for those tickets that were used.
- B. Personnel who are not involved with the inventory records should complete or witness the physical inventory count. This information must be documented and include signatures of all involved.
- C. Inventories of computer generated unique numbered receipts and tickets may be completed more frequently at the discretion of the directors.

2.8 Miscellaneous Collections

- A. Donations: Any cash donations received by the Brooksville Engineering Science & Technology will be handled using the normal receipting procedures. Restricted donations must be documented with a written statement from the donor indicating the intended purpose of the donation and any alternative use.
- B. Field Trips: Monies collected for field trips will follow the normal collection procedures.
- C. Interest: Interest earnings from checking accounts, savings accounts, certificates of deposits, etc., must be promptly recorded upon receipt of the bank statement and/or credit advice from the bank. These earnings shall always be placed in the director's account except where directed by a scholarship or endowment fund.

- D. Lost and Damaged Textbooks: Monies collected for lost and damaged textbooks will follow the normal collection procedures. All collections will be recorded to textbooks payable and remitted to the directors prior to the fiscal year-end.
- E. Property Deposits (lock rentals, etc.): Because all property deposits may be fully or partially refundable, it is highly recommended that receipts be issued to those students.
- F. Commissions: Some Brooksville Engineering Science & Technology activities have chosen vendors who handle all collections and then pay a commission to the Brooksville Engineering Science & Technology at the close of sales (for example, Brooksville Engineering Science & Technology pictures).
- G. Yearbook: The following procedures apply to yearbooks:
 - 1. Monies collected for yearbook sales must be receipted using the computer generated unique numbered Monies Collected Receipt. When funds are remitted to the directors, a Report of Monies Collected showing receipt numbers issued (beginning number through ending number) must accompany the funds. At year-end the yearbook sponsor shall submit a Yearbook Report (see Appendix). The report is an analysis of yearbooks purchased, sold, returned to publisher and on-hand.
- H. Property Damage Reimbursements: Any reimbursements collected from students, parents, or other outside individuals for damage to Brooksville Engineering Science & Technology property must be remitted to the directors at the time of collection.
- I. Facilities Rental Fees: Any fees collected from outside individuals or organizations for the use of Brooksville Engineering Science & Technology property must be remitted to the directors at the time of collection. Unless the individual or organization renting the Brooksville Engineering Science & Technology facilities provides a copy of a valid sales tax exemption certificate, sales tax on the amount of the facility charge must be collected. The copy must be retained with the Application for Use of Building and/or Grounds (see Appendix). The sales tax amount must be separately identified on the invoice sent to the tenant.

APPENDIX 6

BOARD APPROVED POLICIES AND PROCEDURES

Chapter 1 - General Policies

Section I - Policies

State Board of Education Guidelines (Financial and Program Cost Accounting and Reporting for Florida Schools “Red Book” – Chapter Seven); Brooksville Engineering Science & Technology(BEST) Board Policy Handbook and Internal Accounts Policies.

1.0 Principles

The following are the broad principles governing internal funds. The broad principles establish the basic foundation for internal fund activity as prescribed by Financial and Program Cost Accounting and Reporting for Florida Schools – Chapter Seven, Section I.

- A. The BEST Board shall be responsible for administration and control of internal funds of the School, and in connection therewith shall:
 - 1. Adopt written rules governing the receipt and disbursement of all internal funds and for the accounting of property pursuant to Florida Statutes.
 - 2. Provide for an annual audit of internal funds in accordance with SBA Rule 6A-1.087, F.A.C.
- B. The financial transactions of the School shall be accounted for in the school’s internal funds. All funds handled by School employees during normal working hours shall be included in and become part of the internal funds of the School. All organizations of the School, or operating in the name of the School, which obtain monies from the public, shall be accountable to the BEST Board for receipt and expenditure of those funds in the manner prescribed by the BEST Board. If authorized by BEST Board rule, a school-based direct support organization as authorized by Section 237.40 F.S., may have all financial transactions accounted for in school internal funds.
- C. Funds collected by and used for the benefit of faculty and staff may be exempt from the preceding requirements at the option of the BEST Board.
- D. School internal account funds shall be used to benefit activities authorized by the BEST Board.
- E. Student participation in fundraising activities shall not be in conflict with the program as administered by the BEST Board.
- F. The objective of fundraising activities by the school, by any group within, or in the name of the school shall not conflict with programs as administered by the BEST Board.
- G. Funds collected shall be expended to benefit those students in school unless those funds are being collected for a specific documented purpose. Those internal account funds designated for general purposes shall be used to benefit the student body.

- H. Collecting and expending of school internal account funds shall be in accordance with the Florida Constitution, Statutes, State Board of Education rules, and School Board rules. Sound business practices must be observed in all transactions.
- I. The School shall operate within a budget formulated by the directors. The format of the budget shall be prescribed by the directors and in compliance with that required for reporting to the BEST Board and the Hernando County School Board (HCSB).
- J. Purchases from internal accounts shall not exceed the resources of the applicable student activity/project account, except for items acquired for resale or items authorized by BEST Board rule.
- K. An adequate system of internal control shall be maintained in order to safeguard the assets of the school internal funds.

1.1 Responsibilities of Internal Accounts

The following are the responsibilities for processing internal fund accounts.

- A. BEST Board
 - 1. Shall require that its written policies relating to internal funds be enforced.
 - 2. Shall provide for an annual audit of internal funds by a certified public accountant or qualified auditor.
 - 3. Shall open and initial official bank statements
- B. Directors
 - 1. Shall administer all rules and policies established by the BEST Board relating to internal accounts.
 - 2. Shall have the authority to implement all policies and rules pertaining to the supervision and administration of internal funds in accordance with established policies and procedures of the BEST Board.
 - 3. Shall be held accountable for the handling of all phases of internal accounting in the school.
 - 4. Shall use a uniform system of accounting as required for reporting by HCSB.
 - 5. Shall submit to the BEST Board monthly and annual reports of internal accounts.
 - 6. Shall be directly responsible for the conduct of student financial activities in accordance with the policies, rules and procedures, and as amended from time to time.
 - 7. Shall have the opportunity to participate in the preparation, modification, and interpretation of policies and procedures affecting internal funds. Federal regulations, state laws, and State Board regulations are to be observed.
 - 8. Shall be responsible for all internal accounts.
 - 9. Shall maintain records and follow procedures as adopted by the BEST Board.

C. School Employees

1. Shall be responsible for compliance with all applicable laws, rules, policies and procedures in all internal account transactions.

1.2 Audits

- A. In accordance with State Board Rule, 6A1.087, Florida Administrative Rules, the BEST Board shall provide for an annual audit of internal accounts by a person certified by the State Board of Accountancy as a certified public accountant or qualified internal auditing staff employed by the BEST Board. The auditor shall submit a signed, written report to the BEST Board covering internal funds, which shall include any notations of any failure to comply with requirements of Florida Statutes, State Board rules, and policies of the School Board, and commentary as to financial management and irregularities. Such audit shall be presented to the BEST Board while in session and filed as part of the public record.
- B. The audit report shall be distributed to the BEST Board, the HCSB, and the directors.
- C. The BEST Board shall be notified when changes of directors, accountants and/or auditors or other staff with significant internal account activity occurs.

1.3 Bank Account Reconciliation

Bank statements, arriving by mail, will be opened and verified by a member of the governing board. Account statements will subsequently be reconciled each month using the Quick Books software. All account statements, bank statements, financial statements, and account reconciliation reports will be available for available for board review at each regularly scheduled board meeting.

Chapter 3 - Purchasing & Expenditures

Section I - Policies

State Board of Education Guidelines (Financial and Program Cost Accounting and Reporting for Florida "Red Book" – Chapter Seven); Brooksville Engineering Science & Technology, Inc. Board Policy Handbook and Internal Accounts Policies.

3.0 Purchasing Requirements (Chapter Seven, Section III, 3.1)

- A. The requirements pertaining to purchases and securing bids on purchases made from public funds shall be observed when purchases are made from internal funds except that:
 - 1. Brooksville Engineering Science & Technology Board's approval of internal account vouchers is not required unless specifically provided for by Brooksville Engineering Science & Technology Board rule.
 - 2. Brooksville Engineering Science & Technology Board requirements for internal funds may be more strict than those required for public funds.
 - 3. Brooksville Engineering Science & Technology Board approval is required for all expenditures exceeding \$2,000.

3.1 Responsibility (Chapter Seven, Section III, 3.2)

- A. The Brooksville Engineering Science & Technology Administrative Director and Curriculum Director are fully responsible for all purchases and purchase commitments requiring present or future disbursement of internal fund monies. These two (2) persons are solely responsible for all sub processes in Chapter 3.
- B. The Brooksville Engineering Science & Technology directors are responsible for the making of purchases from internal funds and the securing of quotations and awarding of contracts.
- C. No person, unless authorized to do so by the directors, may make any purchase involving the use of Brooksville Engineering Science & Technology funds.

3.2 Bids (Chapter Seven, Section III, 3.3)

- A. Bids shall be requested from three or more sources for any authorized purchase exceeding \$2,000.
- B. The directors shall have authority to reject all bids and/or request new bids. In acceptance of bids, the directors shall accept the lowest and best bid.
- C. The Brooksville Engineering Science & Technology Board may establish more strict requirements for bids.

- D. The Brooksville Engineering Science & Technology Board may establish procedures requiring competitive quotations for all or selected types of purchases in amounts under the Board-adopted bid requirement. Such quotations shall be documented.

3.3 Property Acquisition and Control (Chapter Seven, Section III, 3.6)

- A. Tangible personal property as defined in Chapter 274.01, Florida Statutes, purchased or acquired by donation becomes the property of the Brooksville Engineering Science & Technology Board and is subject to the Board's procedures for property control.
- B. Notification to the Brooksville Engineering Science & Technology directors is required when items that meet the criteria for fixed assets are purchased or received as a donation. A full description of any equipment or property acquired by a Brooksville Engineering Science & Technology must be given, including make, model, serial number, date acquired and total cost or fair market value for donated property.
- C. Expenditures for buildings, remodeling, renovation, repairs, or alteration to the facilities or any property involving risk must have prior written approval of the Brooksville Engineering Science & Technology Board.
- D. Approval must be obtained from the Brooksville Engineering Science & Technology Board or landholder to change, alter, or attach permanent fixtures to Brooksville Engineering Science & Technology property, or to utilize more than the ordinary amount of utilities.

3.4 Check Signatures (Chapter Seven, Section III, 1.3)

- A. Each account shall have at least two authorized check signers, one of whom must be the directors. These names shall be kept on file for audit. All checks must be signed by two signers as prescribed by the directors, if not prescribed by Brooksville Engineering Science & Technology Board rule.
- B. The directors are responsible for all financial transactions and proper check signatures.
- C. Under no circumstances shall blank checks be signed.

3.5 Restricted Expenditures (Chapter Seven, Section III, 3.5)

- A. The following expenditures from internal funds are deemed inappropriate and shall not be made except from trust funds collected for a specifically identified purpose.
 - 1. Articles for the personal use of any student, employee, or other person; except those items which are identifiable as being in recognition of service or promotion of Brooksville Engineering Science & Technology activities and those items identified under Rule 6A-1.043, FAC, Promotion and Public Relations Expenditures. Such items may be purchased as appropriate from general funds.

2. Personal memberships or subscriptions.
3. Loans, credit, or accommodation purchases for any personal individual.

3.6 Petty Cash (Chapter Seven, Section III, 3.4)

- A. If authorized by Brooksville Engineering Science & Technology Board rule, petty cash funds may be established for internal funds.

3.7 Internal Accounts General Policies

- A. Purchases for any group shall not exceed the cash resources of that group during any Brooksville Engineering Science & Technology year except as approved by the directors.
- B. Brooksville Engineering Science & Technology employees or others are not to make personal purchases through student activity accounts in order to take advantage of purchasing privileges such as discounts, tax exemptions, etc.
- C. Approved prenumbered checks shall be used as the means for disbursing funds, and as the basis for accounting entries, with the exception of disbursements from properly established petty cash funds.
- D. Internal funds shall not be used to cash checks to accommodate individuals, make any kind of personal loans, or extend credit.
- E. Brooksville Engineering Science & Technology internal funds shall be expended for the purpose for which they are collected. Brooksville Engineering Science & Technology Board policies governing expenditures apply regardless of the method of making payment, whether by check or from a petty cash fund. Payments in cash are prohibited, except for properly authorized petty cash funds.
- F. Evidence supporting all expenditures must be kept on file and available for audit. These must be in the form of authorized purchase orders, original signed receipts or invoices, etc.
- G. Under Section 112, Florida Statutes, purchases should not be made from any Brooksville Engineering Science & Technology Board employee or from a company owned in whole or in part by an employee. There are certain exceptions to the provisions of the Statute, for example, if the goods or services are purchased using a competitive bid process, or if a system of rotation is used which makes the process completely fair to those vendors who are not employees of the agency. Under any circumstances payment must be made to a vendor with a separate tax identification number from the employee.
- H. Purchases for any group shall not exceed the cash resources of that group during any Brooksville Engineering Science & Technology year except as approved by the directors.

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- I. No student activity account(s) shall be held responsible for an expenditure in excess of \$500.00 made by a pupil or teacher or by any other employee who has not first received an approved check requisition/purchase order form from the directors.
- J. Where expenditures require prior authorization, Brooksville Engineering Science & Technologys should anticipate their needs in time to permit processing and proper clearance of written authorization requests. Expenditures should not be made until the directors have authorized the expense.
- K. Invoices must be paid on a timely basis. In most instances, the due date is stated on the vendor's statement. Payment must be made in time to avoid penalties and late charges. Also cash discounts for early payment must be taken when offered.
- L. Invoices must be properly canceled when paid.
- M. Persons signing checks shall require proper and adequate supporting evidence such as invoices, vouchers, or receipts.
- N. Generally, funds collected are to be expended to benefit those students currently in Brooksville Engineering Science & Technology for whom the monies were accumulated.

3.9 Travel Procedures (Faculty Members and Students)

- A. Travel expenses may be paid from internal accounts. Such travel must be properly authorized, and all claims must be adequately documented.
- B. Travel reimbursement from internal accounts must not exceed the maximum approved by law. Per diem, meals, lodging and other travel allowances must meet the legal limits established by state law and Brooksville Engineering Science & Technology Board policy.

Section II - Procedures

Every effort shall be made to take advantage of Hernando County School District approved contracts, bids and quotes, and items available through the warehouse. However, if supplies, services, and equipment cannot be purchased through the District and outside vendors are needed, the following procedures shall be followed.

3.2 Check Requisition/Purchase Order Request

- A. Internal Accounts purchases must be documented with a Check Requisition or Purchase Order. These forms document information about the anticipated purchase and the Administrative Director's and Curriculum Director's approval of the commitment. The approval of a purchase order request is intended to serve as authorization for this purchase, not authorization for payment. This form is also used for requesting checks for payments included with an order, reimbursement of expenses, or payment to the District for monies collected at Brooksville Engineering Science & Technology (such as textbooks payable, athletic participation, fees, etc.).
- B. Check requisitions and/or purchase order requests are to be completed and properly approved prior to purchase.
- C. A comparative market analysis for any Charter School Program (CSP) Grant purchases in excess of \$500 must be completed prior to issuing Purchase Requisition and/or Purchase Orders.
- D. Check requisitions and/or purchase order requests are required for any purchase \$500.00 or greater at the discretion of the Brooksville Engineering Science & Technology directors.
- E. The check requisition/purchase order request must contain adequate documentation including formal quotes and bids including written and/or printed estimates/prices. Verbal quotes are not acceptable.
- F. The check requisition/purchase order request must be signed by the sponsor and approved by the directors or designee prior to the purchase.

3.3 "Blanket" Purchases

- A. Recurring expenses, such as soft drinks, may be covered by a blanket purchase order, which should be issued for a one year period. Such blanket purchase orders shall give the authority for these purchases. Each time an invoice is recorded against a purchase order, it should be noted or recorded in the check register and kept for audit purposes. A copy of the purchase order must be kept with the check voucher, and the final payment must have the original purchase order attached. The signature of the directors or designee is required prior to issuance.

3.4 Disbursements

- A. Obligations for services, equipment, or supplies shall be paid only upon receipt of an itemized invoice and a receiving statement signed and dated by the sponsor or responsible employee, certifying receipt of merchandise as described and in proper condition. All of these documents, including the approved purchase order, must be attached to the check voucher for audit purposes.
- B. Every effort shall be made to secure an original invoice as proof of purchase or service rendered. A statement is not an invoice and should not be used as the sole basis for payment. A canceled check is acceptable as evidence in lieu of an invoice. If no receipt or invoice is available, a signed, dated, written explanation of the expenditures, approved by the directors, shall be recorded on or attached to the check requisition/purchase order.
- C. Evidence supporting all disbursements must be kept on file. The check requisition/purchase order, detailed invoice, receiving report and any other documentation must be attached to the check voucher. The check number, amount, and date of payment must be shown on each check voucher.
- D. Initials or rubber stamp signatures are not permitted on invoices to certify receipt of materials or services in good order and may not be used on check requisition/purchase orders, check vouchers, or checks.
- E. All checks must be signed with two signatures as prescribed by the directors, and at least one signer must be an administrator.
- F. If, for any reason, a check must be voided, "VOID" must be written across the face of the check. After reconciliation of the bank statement with the ledger, voided checks shall be kept for audit purposes.
- G. Checks that have erasures or alterations of any type on them must not be used. Such checks must be voided.
- H. Blank checks must not be signed or co-signed by either party in advance of requirement.
- I. Checks must not be made payable to CASH for any reason.

3.10 Property Records

- A. Equipment costing \$750 or more and all CSP funded capital outlays (all items with 600 series object codes) must be placed on the Brooksville Engineering Science & Technology property records inventory. State law also requires that this property be tagged and inventoried annually.

- B. Equipment donated to the Brooksville Engineering Science & Technology in excess of \$750.00 must be reported to Property Control on a Report of Acquisition, Transfer, or Disposition of Property Form (see Appendix) in order that the item might be tagged and placed on the property records inventory.

- C. The school will clearly label and maintain an inventory of all equipment/inventory purchased with Charter School Program grant funds as "Property of the Hernando County School District, Brooksville Engineering & Science Academy, Item/Serial #, Purchased with Federal CSP Grant Funds." 2) The school will update the inventory report when all new purchases are received and conduct a complete inventory at the beginning and end of each school year. The inventory report will include Item ID, Item Description, Funding Source (CSP, FEFP), Acquisition Date, Cost, Location/Room, Condition, and Disposition Date. The Condition will show the current status of each item (New, Good, Fair, Poor, Lost/Stolen, Broken/Not Repairable, Disposed-Sold, Disposed-Not Usable). The school will contact the district in advance if it intends to sell any equipment/inventory. Any funds received from the sale of any Charter School Program-funded equipment/inventory will be used for a like purpose (purchase other equipment/inventory). The school will record the sale according to Red Book requirements and provide an update of its inventory to the district.

Chapter 4 - Fundraising

Section I - Policies

State Board of Education Guidelines (Financial and Program Cost Accounting and Reporting for Florida "Red Book" – Chapter Seven); Brooksville Engineering, Science and Technology, INC (BEST) Academy Board Policy Handbook and Internal Accounts Policies.

4.0 Overview (Chapter Seven, Section III, 4.4)

- A. Each fundraising activity shall be planned to finance a specified objective.
- B. Each fundraising activity shall have the approval of the organization sponsor and the directors.
- C. The directors shall control the fundraising activities conducted in the name of the BEST Academy, and assure that the purposes are worthwhile.
- D. Under certain circumstances, BEST Academy as a non-profit organization exempted under IRS Section 501(c) may hold raffles.
- E. Fundraising activities for which students are charged an admission shall not be presented during BEST Academy hours.
- F. When any BEST Academy organization or group is involved in a fundraising activity or any function exposing the BEST Academy Board to extraordinary liability, approval must be obtained in advance from the BEST Board.
- G. Collections for all BEST Academy-sponsored fundraising activities must be deposited in the internal fund, and all transactions in connection with the activity conducted in accordance with BEST Academy Board rules.

4.1 Fundraising Guidelines for BEST Academy

- A. An organizational meeting should be held with all parties involved to review goals, dates and materials to insure that the fundraising program is consistent with established policy.
 - 1. An explanatory letter, detailing the need for the project and the sale guidelines, should be attached to the order form.
 - 2. A place for the parent signature will be included in the letter to insure that they have read and understand the guidelines and agree to adhere to the statement prohibiting student participation.
 - 3. Companies should furnish to the parents a computerized accounting of orders, detailing how much is owed from each customer, including applicable state sales tax.

4. A second explanatory letter should be included with the accounting sheet, detailing the procedure of how and when the orders are to be paid for and received.
- B. Presentation of the fundraising program should be directed only to adults (parents, guardians, etc.) and not involve students during instructional times of the day.
 - C. A well-organized product distribution for parents, guardians, etc., should be held after school. They should bring in their computer sheets, pay for and receive their orders, and any incentives.
 - D. Incentives for participating in the fundraising project are to be determined by the BEST Academy directors and the BEST Academy fundraising chairman/sponsor.
 - E. Florida Department of Revenue Statute 12A-1.001, Article 15(d) specifies that tangible personal property sold through the BEST Academy for fundraising purposes is taxable based on the delivered cost to the BEST Academy. The Florida State Parent Teacher Association (PTA) recommends that the company be a registered sales tax vendor in the State of Florida, who will agree to collect and pay sales tax to the Department of Revenue.
 - F. These guidelines for fundraisers involving the sale of merchandise are intended to insure the following:
 1. The safety of the students is insured by limiting their participation in the process to taking home the fundraiser information.
 2. These guidelines include no encroachment on the instructional day.

4.2 Internal Accounts General Policies

- A. All fundraising projects and activities by the BEST Academy or groups within the BEST Academy shall contribute to the educational experiences of students and shall not be in conflict with the overall instructional program.
- B. A parent-teacher association or other organization connected with the BEST Academy may sponsor fundraising activities provided that BEST Academy work and time are not affected. Such activities shall be conducted in accordance with the policies of the BEST Board and with the approval of the directors.

Section II - Accounting Controls and Procedures

All fundraising activities must be approved in writing by the directors or designee. Planning for fundraising activities should include procedures to insure all funds and products are accurately documented and properly safeguarded.

4.0 Fundraising Procedures

- A. Prior to the start of fundraising activities and the procurement of merchandise for sale, the directors or designee must approve the activity.
- B. All products purchased for resale must be accounted for at retail value. Make a full count of all items received BEFORE the sale starts. An example follows:

Estimated Costs:

Received for resale	100 boxes of candy
Purchase price	\$0.50 per box
Total costs	\$50.00 (100 x \$0.50)

Estimated Revenues:

Received for Resale	100 boxes of candy
Selling price	\$1.00 per box
Expected income	\$100.00 (100 x \$1.00)
Gross profit	\$50.00 (\$100 - \$50)

- C. A fundraising report recap must be filed with the director's office at the close of each fundraising activity. Any material variances or explanations must be properly documented and attached to the form.
- D. Any reduction in the price of the product or service must be documented in writing at the time of the reduction and must be approved by the directors or designee. All items used as prizes or gifts must be documented at the time a fundraising activity is contracted.
- E. Florida sales tax must be paid to the vendor at the time any fundraising supplies are purchased.
- F. Other types of fundraising require pledges from individuals, such as walk-a-thons, dance-a-thons, etc. In these cases, all pledge sheets must be retained for audit. Each pledge sheet total must agree with the amount of monies deposited for each student, unless verified by the student and sponsor as uncollectable.
- G. Special events such as barbecues, dances, etc., represent yet another form of fundraising activity. These may require the use of tickets, with the following guidelines:
1. If the BEST Academy prints tickets, an inventory of all tickets printed must be maintained.
 2. All tickets must be controlled by the directors.

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3. All unsold tickets must be maintained for audit.
- H. The sponsors and students may be required to reimburse the BEST Academy for funds, items or services for which there is no acceptable documentation for sales, spoilage, theft, or uncollectable bills for services.

Chapter 5 - Reports

Section I - Policies

State Board of Education Guidelines (Financial and Program Cost Accounting and Reporting for Florid "Red Book" – Chapter Seven); Brooksville Engineering, Science and Technology Academy INC (BEST) Board Policy Handbook and Internal Accounts Policies.

5.0 Overview (Chapter Seven, Section II, 7 through 10)

- A. Internal funds shall be accounted for on the same fiscal year basis and accounting basis as all other BEST Academy District funds. No BEST Academy organization shall make expenditures that exceed the cash resources available to that organization. All accounts payable shall be disclosed to the BEST Academy Board at year-end.
- B. Bank statements shall be reconciled as soon as received, preferably by a person other than the person who receipts and disburses funds. It is acknowledged, however, that this is generally not practicable. Therefore, bank reconciliations are reviewed monthly by the BEST Board.
- C. Monthly financial statements shall be made in an approved written form to provide the BEST Academy Board with financial information necessary for decision-making. An annual report prepared by the directors will provide data for inclusion of internal funds in the Hernando County School District's annual financial statements.
- D. Accounts shall be subject to limits, which the BEST Academy Board may prescribe.

5.1 Reports (Chapter Seven, Section III, 4.1)

- A. The director's financial report and any other interim reports shall be prepared and submitted monthly to the BEST Board.
- B. At the close of the BEST Academy year, the annual report shall be prepared as Hernando County School District procedures provide, and shall be attested to by the directors and the preparer by their signatures as to its accuracy on reflecting the year's activity and year-end balances to be included in the Hernando County School District's Annual Financial Report.

5.2 Inactive Account Balances (Chapter Seven, Section III, 2.3 (f))

- A. Any remaining balances in the account of a graduated class after graduation of that class, and after the class has had an opportunity to determine the disposition of the balance, should be considered as belonging to the general fund following a reasonable time after the date of graduation. The same procedure should apply to the fund balance of any club account three months after the close of the BEST Academy year during which said club account becomes inactive.

5.3 Internal Accounts General Policies

- A. In keeping with sound business practices and good accounting procedures, it is understood that no account is allowed to have a deficit balance at BEST Academy year-end.

Section II - Accounting Controls and Procedures

Financial reports are those reports designed to provide financial information necessary for the correct administration of internal funds and compliance with state and federal regulations. These reports provide necessary information to enable control of internal fund activity.

5.0 Bank Statement Reconciliation Report

- A. The importance of reconciling the bank balance cannot be over-emphasized. It must be done monthly, and the procedure is as follows:
1. When the bank statement has been received (usually several days after the end of the month), canceled checks should be arranged in a numerical sequence (if applicable).
 2. Each check that has been paid and returned with the bank statement should be checked off.
 3. If there are deposits in transit (deposits entered in the record book during the same period but not shown on the bank statement) they should be included in the next months' reconciliation.
 4. Outstanding checks (checks that were issued during the period covered by the statement, but which have not cleared the bank) should be included in the next months' reconciliation.
 5. The available bank balance should be equal to the balance per ledger and should be the same as that shown on the Balance Sheet. If the amounts do not agree, a mistake has been made either in the ledgers or in the reconciliation procedure and must be traced to the source immediately. Corrections must be made for any mistakes discovered. Sometimes it is necessary to verify each canceled check and each deposit against the bank statement and/or ledgers to find the error. If an error is found on the bank statement, the bank must be notified immediately so a correction may be made.
 6. If the bank requires any type service charge on internal funds or if there is a charge for check printing, deposit slips, etc., the amount of the charge must be posted to the ledgers through a negative deposit before starting the bank reconciliation.
 7. Occasionally, debits and credits will be made to a BEST Academy account through error. The bank must be notified immediately. The bank will issue a credit or debit advice correction to the BEST Academy account, off-setting the erroneous charge. Neither the charge nor the credit need to be posted to the ledgers; however, the error needs to be shown on the bank reconciliation as a reconciling item until the bank issues a debit or credit to the BEST Academy account to correct the error.
 8. Checks returned by the bank, primarily due to insufficient funds or closed accounts, are accounts receivable to the BEST Academy's internal funds. Returned checks can be carried as unrecorded reconciling items for thirty days. If the checks have not cleared within thirty days they must then be recorded to the appropriate accounts receivable account for the project.

5.1 Monthly Financial Reports

- A. The Monthly Financial Reports (see examples in Appendix), including the completed and signed Monthly Financial Report Checklist (see Appendix) must be submitted to the Finance Department. The report, along with a copy of the bank reconciliation report and bank statement, is due by the 25th of the month for the preceding month or the first business day following the 25th if it falls on a weekend.

5.2 Year-End Requirements

- A. The close-of-business for the last month of the fiscal year is the appropriate time for an analysis of all projects, to determine required transfers of monies that conform to BEST Academy Board policy, keeping in mind that:
 - 1. No project shall show a deficit balance at year-end.
 - 2. Change Fund accounts must be closed out at the end of each BEST Academy year.

5.3 Year-End Reports

- A. The necessary forms will be provided to BEST Academy for completion of year-end reports except as noted elsewhere in this manual.

Chapter 6 - PTAs and Booster Clubs

Section I - Policies

State Board of Education Guidelines (Financial and Program Cost Accounting and Reporting for Florida "Red Book" – Chapter Seven); Brooksville Engineering, Science and Technology Academy INC (BEST) Board Policy Handbook and Internal Accounts Policies.

6.0 Cooperative Activities - PTAs and Booster Clubs (Chapter Seven, Section III, 4.3)

- A. A cooperative activity is one in which the BEST Academy participates with outside groups such as the Parent Teacher Association (PTA) or booster clubs through planning, staging, or conducting BEST Academy-related activities. Such activities may be held on or off the BEST Academy grounds and will usually take the form of fundraising events such as carnivals, paid entertainment, or food sales.
- B. Such activities must be approved by the directors and beneficial to the students. BEST Board procedures shall be followed to provide appropriate accounting for funds and to insure compliance with policies contained herein. If a share of the proceeds is to be disbursed to the cooperating group, a prior written agreement must be executed.

Section II - Accounting Control and Procedures

6.0 PTAs and Booster Clubs

- A. Cooperative activities with booster organizations or PTAs are encouraged and appreciated, and may be established with the knowledge and consent of the directors, to support or complement individual BEST Academy programs and activities. The directors charged with responsibility for the program or activity for which the booster club or PTA is formed to assist, or director's designee, shall be an active member of all such organizations.
- B. BEST Academy directors may enter into written agreements with PTAs, booster clubs, and other patron organizations in connection with student activity events, to participate through providing materials or services for sale. These may include sale of souvenirs, production and sale of football or other event programs, operation of concession stands and others. The distribution of profits shall be specified in the agreement; otherwise, the total proceeds shall belong to the BEST Academy and shall be deposited in the BEST Academy's internal funds. All such agreements shall be retained for audit purposes. Subsidiaries of the national PTA may submit a Plan of Work to satisfy this requirement.
- C. All fundraising activities and projects of BEST Academy-related or patron and booster organizations must have prior knowledge and written approval of the directors or designee.
- D. BEST Academy-related patron and booster organizations are permitted to hold their own fundraising activities and to account for their collections and disbursements through their own bank accounts provided the following procedures must be followed:
 - 1. Each authorized organization is required to submit to the directors a PTA/Booster Organization Financial Report listing projects, receipts, disbursements, accounts payable, and other data no less than semiannually, and preferably monthly. Subsidiaries of the national PTA will submit two financial statements showing business conducted during the year.
 - 2. The PTA/booster organization's accounts shall be audited annually by a certified public accountant (CPA), certified internal auditor (CIA), or an auditing committee of not less than three members. The executive board and the directors shall appoint the auditing committee. The CPA, CIA, or the auditing committee shall submit a signed, written report to the BEST Academy. Subsidiaries of the national PTA will submit a report of the financial review that is done, according to PTA bylaws, annually.
 - 3. The directors will maintain a file on each organization containing the financial statements and audit reports, and maintain a listing of operating organizations that have not filed reports for review by the Finance Department.
- E. All patron or booster groups formed for support and promotion of any or all programs and activities of the BEST Academy shall adhere to PTA, Southern Association of

Colleges and BEST Academics, and Florida High BEST Academy Activities Association rules regarding non-interference with BEST Academy administration or BEST Academy programs.

- F. A patron organization or individual shall not use a BEST Academy Board Tax Identification Number (Federal T.I.N.) or the BEST Academy Board's Florida Sales Tax Exemption Number or any other number assigned to the BEST Academy District, in accordance with state and federal law.

Chapter 7 - Miscellaneous

Section I - Policies

State Board of Education Guidelines (Financial and Program Cost Accounting and Reporting for Florida "Red Book" – Chapter Seven); Brooksville Engineering, Science and Technology Academy INC (BEST) Board Policy Handbook and Internal Accounts Policies.

7.0 Retention of Records (Chapter Seven, Section III, 4.5)

- A. Chapters 119 and 267, Florida Statutes, provide that no public official may mutilate, destroy, sell, loan, or otherwise dispose of any public record without the consent of the Bureau of Records and Information Management of the Department of State. Provided applicable audits have been released, records may be disposed of in accordance with procedures established by Department of Records and Forms Management. Examples of such records of internal funds could include check requisitions and documentation, canceled checks, recap of collections, journals, ledgers, financial reports, purchase orders, payroll records, and serialized forms.
- B. Procedures for destruction of records shall be in accordance with Chapters 119 and 267, Florida Statutes.

7.1 Sale of Food and Beverages (Chapter Seven, Section III, 4.6)

- A. The sale of food or beverages to students by direct sale or through vending machines shall be in accordance with State Board of Administration Rule 6A-7.042, Florida Administrative Code.

7.2 Purchases Subject to Sales Tax (Department of Revenue - Sales & Use Tax Rules - 12A-1.001(15))

- A. The sale of BEST Academy books, including printed textbooks and workbooks containing printed instructional material, and questions and answers for BEST Academy purposes used in regularly prescribed courses of study in public BEST Academy are exempt.
- B. Yearbooks, planners, magazines, directories, bulletins, papers, and similar publications distributed by educational institutions to the students are classified as BEST Academy books and are treated in the same manner as other BEST Academy books.
- C. Sale of BEST Academy materials and supplies are taxable regardless of by whom sold; however, for the sake of convenience, BEST Academy and their respective PTAs have been granted the privilege of paying tax to their suppliers on BEST Academy materials and supplies that they purchase for resale to students, and the tax is passed on to the student as part of the selling price.

INTERNAL ACCOUNTS PROCEDURES MANUAL

7-2

- D. On the sale of food and drinks through vending machines, the BEST Academy must pay sales tax to the supplier on the cost of the food or drinks delivered to the BEST Academy.
- E. The sale of photographs by photographers for use in students' yearbooks is taxable if the student makes the purchase and payment. They are exempt only if payment is made from BEST Academy funds.
- F. Band uniforms, athletic uniforms and equipment, caps and gowns and other items of clothing bought and paid for by a BEST Academy with ownership and title remaining in the BEST Academy are exempt. If the student keeps any of these items, then the purchase is subject to sales tax.
- G. Tangible personal property sold outright or rented through the BEST Academy to students is taxable based on delivered cost to the BEST Academy on the amount charged to the student upon sale or rental. Student photographs, candies, confections, and novelties sold to students or the public for fundraising purposes come within this rule.
- H. Admissions to athletic or other events held are exempted only when student or faculty talent is utilized.
- I. If meals for members of BEST Academy organizations are paid for out of BEST Academy funds, the person paying for them may give a certificate to the person collecting for them, stating that the meals are purchased from the BEST Academy funds for BEST Academy purposes. This will relieve the seller of the responsibility of collecting sales tax on the meals. The certificate referred to above can best be in the form of a copy of the BEST Academy purchase order form.

Section II - Accounting Control and Procedures

7.0 Retention of Records

- A. Requests for authority to destroy records must be submitted to the Hernando County School District Record Retention Office and shall describe the specific records and fiscal years covered by the request, as well as the dates the audits were completed. No records pertaining to internal accounts may be destroyed or otherwise disposed of without prior written authorization by the BEST Board. It is strongly recommended that internal accounts records be properly boxed and stored on an annual basis.

7.1 Sale of Food and Beverages

- A. Vending machines – Directors are authorized to approve the sale of food and drinks to students and faculty through vending machines. Exclusive sale agreements entered into by BEST Academy must be honored by Internal Accounts.
- B. As a benefit to employees, directors are authorized to approve the sale of food and beverages to employees. Monies collected from these sales shall be deposited in the BEST Academy's internal accounts. Profits from these sales may be expended for the benefit of employees or students.

7.2 Purchases Subject to Sales Tax

- A. The general rule for the payment of sales tax is that all expenditures from internal accounts are exempt from sales tax when made for customary instructional activities and which do not represent expenditures for items for resale to individuals, including the general public.
- B. Individuals and sponsors requesting reimbursement for purchases paid by them, which includes sales tax, should not be reimbursed the sales tax, if such purchase would have been exempt from sales tax if paid by the BEST Academy. When individuals and sponsors pay for purchases, they must provide the vendor with the BEST Academy sales tax exemption number.
- C. The same sales tax exemption number is used for the BEST Academy Board and BEST Academy and departments. Each authorized purchasing agent should have a copy of the BEST Academy Board's exemption certificate. Should another copy be needed, contact the directors.

7.3 Fee Supported Programs

- A. The BEST Academy Board shall permit fee supported programs and camps of special interest to be offered at various BEST Academy locations upon the review and approval of the BEST Academy directors and the BEST Board.

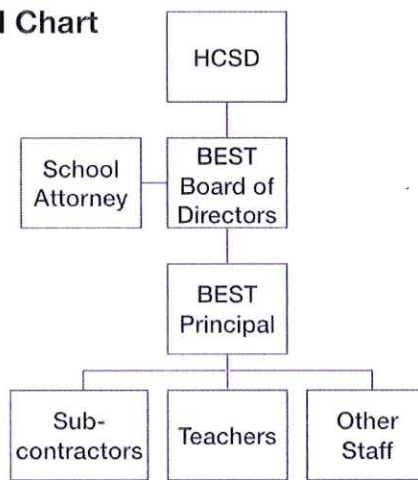
B. Procedures for these programs are as follows:

1. Program Applications and Budgeting: BEST Academy directors interested in having a Fee Supported Program should obtain approval from the BEST Board.
2. Fee Collection: Once the Fee Supported Program is approved, the instructor will collect fees from participants. The instructor will follow normal internal accounts policies and procedures, including the completion of a Reports of Monies Collected, and will turn in all collections to the directors on a daily basis. All fees must be paid prior to the start of the program.
3. Refunds: If a sufficient number of participants in order to cover the cost of the program are not enrolled, the Fee Supported Program should not take place. Refunds, using normal internal accounts policies and procedures, will be issued to participants who had paid the fee. No refunds will be issued to participants who withdraw unless the request is made in writing and approved by the BEST Academy directors.
4. Returned Checks: If checks from Fee Supported Program participants are returned from the bank for insufficient funds, the BEST Academy directors will follow normal internal accounts policies and procedures to attempt collection. The entire fee and the service fee for the returned check must be paid before the participant will be allowed to return to the Fee Supported Program.
5. Purchases: Instructors will follow normal internal accounts policies and procedures regarding purchases for the Fee Supported Programs. Purchase orders should be completed and approved by the BEST Academy directors prior to the actual purchase of items.
6. Payroll: Time for all participating employees will be reported on a BEST Academy time sheet, and the total time will be transferred to the payroll database under the employee's appropriate number for the Fee Supported Program.

APPENDIX 7

ORGANIZATIONAL CHART

BEST Academy Organizational Chart



APPENDIX 8

STAFF PLAN

BEST Academy will maintain a certified teacher in each of the following core subject areas:

- Math
- Science
- ELA
- Social Studies

Two certified teachers will be maintained in elective courses:

- Technology
- Spanish

BEST will further maintain 1-2 staff members in its' Education Beyond the Classroom Program.
BEST will maintain a principal and appropriate office staff.

BEST Academy will continue to utilize additional necessary school services through the Hernando County School District.

BEST Academy aligns with the salaries of the Hernando County School District.

Job Descriptions for the stated positions are attached.

JOB DESCRIPTION-PRINCIPAL

Required Qualifications:

- Master's Degree
- Hold Florida certification in Educational Leadership or School Principal
- Minimum of three (3) years experience as an assistant principal or dean
- Must possess a valid Florida driver's license

Performance Responsibilities:

- Supervise all aspects of the school's educational program
- Assume responsibility for development, implementation and evaluation of curriculum designed to better meet needs of students
- Take action to increase student achievement scores on standardized tests
- Assume responsibility in the development, revision, implementation and evaluation of the School Improvement Plan
- Maintain high standard of student conduct and enforce discipline, according to due process rights to students
- Assume responsibility for the implementation and observance of all board policies and regulations by the school's staff and students
- Take action to build effective teams within the school
- Effectively communicate with staff, students, parents and community groups
- Establish and maintain a positive collaborative relationship with students' families to increase student achievement
- Work with stakeholders to establish goals that are congruent with the school's continuous improvement efforts
- Assume responsibility for the safety and administration of the school facilities
- Act as a liaison between the school and community and encourage community participation in school life
- Assume responsibility for assisting with hiring, training, supervising and evaluating school personnel
- Make decisions regarding the effectiveness of employee performance including recommending dismissal when necessary
- Conduct meetings of the staff for proper functioning of the school
- Establish and maintain individual professional development plans linked to student performance and clearly-defined training activities that result in better student performance
- Assume responsibility for the preparation and management of the school budget
- Delegate authority and responsibility to appropriate personnel to insure that school activities and programs are effectively supervised and implemented
- Use a systematic process to receive and provide feedback about the progress of work being done
- Sustain focus and attention to detail
- Perform other duties as assigned by the BEST Academy School Board

Physical Demands:

Exerting up to 100 pounds of force occasionally and/or up to 50 pounds of force frequently, and/or up to 20 pounds of force regularly or as needed to move objects

Reports to:

Reports directly to the BEST Academy School Board

Evaluation:

Annual evaluation done by the BEST Academy School Board

Terms of Employment:

12-month employment

Salary:

Salary based upon approved salary schedule - Administrative

Job Code:

Middle – 73002

EXECUTIVE OFFICE MANAGER

Required Qualifications:

- High School Diploma
- Minimum of five (5) years of administrative support experience, including providing office support to management-level personnel
- Knowledge of office practices, procedures and equipment
- Knowledge of business English, spelling, punctuation and math
- Knowledge of laws, regulations, rules and procedures
- Ability to take and transcribe notes from oral presentations
- Ability to deal with non-routine matters such as assigning, receiving and completing complex work in an independent manner
- Ability to develop effective working relationships with officials, department heads and other employees
- Ability to meet and deal with the public in an effective and courteous manner
- Ability to manage time and workload effectively which includes planning, organizing and prioritizing with attention to details
- Proficiency with Microsoft Office programs
- Ability to effectively communicate orally and in writing
- Must have the ability to use sound judgment and maintain confidentiality

Desired Qualifications:

- Associate's Degree
- Ability to gather information and differentiate critical from non-critical information; identify key sources; systematically obtain information through research

Performance Responsibilities:

- Greet students, parents, staff and community members
- Maintain and support strict confidentiality of student and staff records and data
- Maintain office files, dispense information and perform other clerical duties
- Prepare draft documents as requested
- Research material for the Superintendent and Assistant Superintendent of Business Services and Operations
- Compose correspondence in reply to inquiries
- Perform necessary secretarial and clerical duties for the Principal and Board of Directors
- Maintain permanent files
- Provide exceptional customer service support
- Assist managerial employees in a confidential manner in matters relating to labor relations, collective bargaining and threatened or actual litigation or administrative proceedings involving employment-related matters
- Research and investigate to assist in compiling data in preparing reports and supporting records
- Meet and deal with the public in an effective and courteous manner – especially in pressure situations
- Develop effective working relationships with officials, department heads and employees
- Organize the Principal's calendar and schedule appointments
- Schedule meetings and secure locations as needed
- Prepare and process School Board Agenda items as required

- Assist in the daily functions of the department when the principal or designee is not available
- Answer phones and direct calls
- Sustain focus and attention to detail
- Perform other duties as assigned by the Principal and BEST Board of directors

Physical Demands:

- Exerting up to 50 pounds of force occasionally and/or up to 20 pounds of force frequently, and/or up to 10 pounds of force regularly or as needed to move objects

Reports to:

- Reports directly to the Principal

Evaluation:

- Annual evaluation done by the Principal

Terms of Employment:

12-month employment

Salary:

Salary based upon approved salary schedule – Confidential Level L

Job Code:

72090

SECRETARY II

Required Qualifications:

- High school diploma or General Education Diploma (GED)
- Ability to perform the functions of a Secretary I, as needed
- Knowledge of general office practices, procedures and equipment
- Computer knowledge and skills necessary to perform duties of position
- Ability to use independent judgment in performing a variety of assignments and tasks
- Ability to handle several job responsibilities simultaneously and meet deadlines
- Ability to effectively communicate with parents, staff and others in a professional manner

Desired Qualifications:

- Minimum of two (2) years of prior office experience
- Ability to pass typing test of 40 words per minute

Performance Responsibilities:

Secretary II – Office

- Type correspondence, various forms, memos and other materials
- Open, sort, date and distribute pony and mail
- Maintain appointment calendar
- Prepare reports as needed
- File various correspondence and reports
- Distribute information to teachers, parents, administrators or appropriate personnel as necessary
- Act as risk management contact for site, which includes completing Notice of Injury Reports, maintaining worker's compensation log, etc.
- Order textbooks, keep inventory of textbooks and process related paperwork
- Prepare payroll and corresponding forms
- Type and submit work orders and complete follow-up
- Prepare warehouse requisitions and corresponding paperwork
- Receive and check-in all supplies and distribute to appropriate personnel
- Maintain inventory for warehouse supplies and equipment
- Process substitutes for classroom coverage on a daily basis
- Type correspondence, various forms, memos and other materials
- Greet parents and visitors and direct them to appropriate personnel
- Answer and screen incoming calls and direct them to correct extensions
- Distribute information to teachers, parents, administrators or appropriate personnel as necessary
- Assist with registration and withdrawals for regular school year
- Receive and send student records
- Pull cumulative and Exceptional Student Education (ESE) records for various meetings
- Track pre-referrals and referrals for evaluation

- Track 504 students for annual review by sending notices to parents and teachers
- Assist in distribution and collection of all testing materials
- Review records and achievement data for student transfers
- Update transcript cards as needed
- Perform other duties as assigned by the administrator and/or designee

Physical Demands:

Exerting up to 50 pounds of force occasionally and/or up to 20 pounds of force frequently, and/or up to 10 pounds of force regularly or as needed to move objects

Reports to:

Reports directly to the site administrator and/or designee

Evaluation:

Annual evaluation done by site administrator and/or administrative designee

Terms of Employment:

12-month employment
designated as a confidential clerical position

Salary:

Salary based upon approved salary schedule - Noninstructional Level H
If designated as a confidential clerical position at site, salary schedule - Confidential Level C

TEACHER

Required Qualifications:

- Bachelor's Degree from an accredited college or university
- Hold a valid Florida Teaching Certificate for the level and subject area in which to serve
- Must be considered Highly Qualified if applicable to subject area

Desired Qualifications:

- Possess a general knowledge of child growth, development, interrelationships, etc.
- Possess a knowledge of subject area taught and current innovative trends in that area
- Be familiar with resource materials and equipment
- Be able to work with administrator, students, parents, other teachers and support staff
- Be able to judge and evaluate student achievement
- Be able to provide for individual differences in a stimulating learning situation
- Be able to motivate students in an atmosphere of respect and freedom

Performance Responsibilities:

- Teach basic skills, concepts and social competencies
- Identify long-range goals and specific objectives, and plan a program for individualized and group instruction
- Demonstrate and use audio-visual teaching aids to present subject matter to students
- Prepare, administer and correct tests and record results
- Plan lessons, correct papers and hear oral presentations
- Maintain order in classroom and in assigned duty areas
- Hold conferences with pupils, parents, principal and/or support personnel regarding the pupil's academic and social development
- Keep attendance and grade records as required by School Board Policy
- Perform other duties as assigned by the principal and/or designee

Physical Demands:

- Exerting up to 50 pounds of force occasionally and/or up to 20 pounds of force frequently, and/or up to 10 pounds of force regularly or as needed to move objects

Reports to:

Reports directly to the principal and/or designee

Evaluation:

Annual evaluation done by the principal and/or designee

Terms of Employment:

10-month employment

Salary:

Salary based upon approved salary schedule - Instructional

Job Code:

Varies depending upon subject and grade level

EDUCATION BEYOND THE CLASSROOM

Qualifications:

You must be able to obtain the following certifications during the contract period:

- First Aid, CPR & Lifeguarding from a Nationally Recognized Organization (ARC, BSA, YMCA)
- Commercial Driver's License Class "B" with School Bus Endorsement (CDL Class B)
- Hernando County Health Department Epi-Pen Certification and Medication Distribution

Performance Duties and Responsibilities:

As a Outdoor Activity Program Leader, you are responsible for:

- Planning and implementing the daily, integrated, outdoor activity program.
- Establishing and maintaining relationships with volunteers, outside instructors, and contracted service providers.
- Establishing, maintaining, and communicating using a shared events calendar.
- Management of student conduct in **all** aspects of the Experiential Activity Program.
- Management, organization and maintenance of the EAP equipment and gear.
- Management of student movement including transitioning, staging, and participation in a given activity.
- Implementation of a daily character education program, including life skills.
- Integrate physical education, team building, and personal fitness activities within **the** EAP program.
- Implementing EAP activities that support the core curriculum.
- Transporting students to and from activity locations.
- Enforcement of established safety protocols on all trips and activities.
- Timely submission of required forms and documents.
- Responsible handling of teaching materials and gear/equipment.
- Assessment of student knowledge and skills taught through this program.

Equipment Preparation, Staging & Recovery:

The Outdoor Activity Leader must prepare for ALL activities by planning **daily** outdoor activities and exercises, staging equipment, instructional materials, safety gear, and student rewards.

Preparation consists of staging all required equipment, materials, gear etc. in one central area, using a trip preparation checklist. When equipment is used during the course of an activity a recovery plan must be implemented upon return. The plan must provide for the accountability and safe return of all equipment used in addition to rapid recovery (cleaning, disinfecting) and proper storage in preparation for the next activity.

Weekly Requirements:

Attendance at after school staff meetings and subject area meetings is required. Staff meetings are held every Friday when school is in session and typically begin as early as 4:00PM.

Physical Demands:

Exerting up to 50 pounds of force occasionally and/or up to 20 pounds of force frequently, and/or up to 10 pounds of force regularly or as needed to move objects.

SCHOOL-BASED ADMINISTRATOR PLACEMENT SALARY RANGE - 2022-2023

PAP	PEP	PMP	PHP
e-school, Alt. Ed Principal 249 days	Elem Principal 249 days	K8 & Mid Principal 249 days	High Principal 249 days

\$76,612 - \$88,104	\$80,445 - \$92,512	\$84,937 - \$97,677	\$88,659 - \$101,958
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PEAL	PEAR	PMAL	PMAR	PHAL	PHAR
Elem Asst Principal 216 days	Elem Asst Principal 249 days	K8 & Middle Asst. Principal 216 days	K8 & Middle Asst. Principal 249 days	High Asst. Principal 216 days	High Asst. Principal 249 days

\$61,068 - \$70,226	\$70,397 - \$80,955	\$62,260 - \$71,574	\$71,772 - \$82,509	\$64,558 - \$74,218	\$74,421 - \$85,556
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Degree :

\$ 1,000 Each advanced degree beyond the degree required in the job description (if hired after 7/1/11, the advanced degree must be in the individual's area of certification to qualify for the adjustment)

Additional Academic Responsibilities:

\$ 1,000 ESE Cluster Site (as designated by the ESE Department)
 \$ 1,200 Lead Principal

PLACEMENT SCHEDULE FOR NEW HIRES
INSTRUCTIONAL PERSONNEL
2022-2023

	Years of Experience	Base Salary
PLI000	0 - 10	\$49,000.00
PLI011	11 - 20	\$49,500.00

NOTE: This schedule is for placement only. There is no movement on this salary structure. Any years beyond 10 are for qualified military experience only and current employees with continuous employment returning to the bargaining unit with more than 10 years of teaching experience only..

Experience Credit

A maximum of ten (10) years of experience can be verified, providing proof of a successful evaluation rating in a full-time teaching position for each year of service verified. The maximum applies to all positions within the bargaining unit.

Up to ten (10) years of credit towards experience on the salary schedule shall be granted for military service. Military credit granted is in addition to the years of verified teaching experience.

Advanced Degree

For bargaining unit members hired on or after July 1, 2011, to qualify for advanced degree compensation, the advanced degree earned must be in an area of certification currently on the bargaining unit member's certificate. Advanced degrees in Curriculum, Education, and/or Educational Leadership are considered broad degrees in education and are eligible for advanced degree payment. In addition, an advanced degree that is directly related to a broad academic field (i.e. degree in history and certification in social science) will be eligible. The application of an advanced degree that is not clearly identified on a certificate will be determined by mutual agreement between both parties of the Hernando Classroom Teachers' Association and the Human Resources Department.

If the qualifications are met, the payment will be made in the form of a supplement in the following amount:
Masters = \$2500 Specialist = \$3500 Doctorate = \$4500

If the bargaining unit member no longer holds the certification area used to qualify for the advanced degree payment, they must notify the Human Resources Department within ten (10) days from the date of the certificate change to end the supplement payment.

Critical Shortage

For positions previously designated as critical shortage areas for Hernando County, the following positions will be paid an additional amount in the form of a supplement:

Social Worker, Program Staffing Specialist, Behavior Analyst, and Employment Specialist will receive a supplement of \$3,955.00 in addition to the base pay.

Speech/Language Pathologist, School Psychologists, Occupational Therapists and Physical Therapists will receive a supplement of \$9,170.00 in addition to the base pay.

Board Approved: 10/25/2022

CONFIDENTIAL PLACEMENT SALARY SCHEDULE
2022-2023

Position	Level	Placement Hourly Rate	Placement Hourly Rate with AA Degree
Office Clerk	A	\$ 15.25	\$ 15.70
Switchboard Operator	A	\$ 15.25	\$ 15.70
Secretary I	B	\$ 15.65	\$ 16.10
Secretary II	C	\$ 15.95	\$ 16.40
Accounting Clerk	D	\$ 16.15	\$ 16.60
Data Entry Operator	D	\$ 16.15	\$ 16.60
Employment Specialist	D	\$ 16.15	\$ 16.60
Risk, Benefits, & Compliance Clerk	D	\$ 16.15	\$ 16.60
Secretary III	D	\$ 16.15	\$ 16.60
Accounting Technician - ESE	E	\$ 16.35	\$ 16.80
Accounting Technician - Transportation	E	\$ 16.35	\$ 16.80
Bookkeeper - Elementary/Middle School	E	\$ 16.35	\$ 16.80
Digital Marketing Specialist	E	\$ 16.35	\$ 16.80
District Records Specialist	E	\$ 16.35	\$ 16.80
Facilities Accounting Specialist	E	\$ 16.35	\$ 16.80
Facilities Department Secretary	E	\$ 16.35	\$ 16.80
Secretary to Director of Student Services	E	\$ 16.35	\$ 16.80
Secretary to Director of Technology	E	\$ 16.35	\$ 16.80
Bookkeeper - High School	F	\$ 16.45	\$ 16.90
Bookkeeper - Safe Schools	F	\$ 16.45	\$ 16.90
Food & Nutrition Services Senior Associate	F	\$ 16.45	\$ 16.90
Accounting Assistant	G	\$ 17.00	\$ 17.45
Budget Assistant	G	\$ 17.00	\$ 17.45
Payroll Assistant	G	\$ 17.00	\$ 17.45
Executive Secretary	I	\$ 17.75	\$ 18.20
Executive Secretary Business Services Division	I	\$ 17.75	\$ 18.20
Executive Secretary Support Operations Division	I	\$ 17.75	\$ 18.20
Finance and Procurement Specialist	I	\$ 17.75	\$ 18.20
Data Quality Assistant	J	\$ 19.00	\$ 19.45
Employee Data & Certification Specialist	J	\$ 19.00	\$ 19.45
Employee Relations Specialist	J	\$ 19.00	\$ 19.45
Human Resources Operations Specialist	J	\$ 19.00	\$ 19.45
Monitoring and Compliance Specialist	J	\$ 19.00	\$ 19.45
Professional Development Specialist	J	\$ 19.00	\$ 19.45
Risk, Benefits, & Compliance Specialist	J	\$ 19.00	\$ 19.45
Students & Families In Transition Specialist	J	\$ 19.00	\$ 19.45
Communications Specialist	K	\$ 21.00	\$ 21.45
Locksmith	K	\$ 21.00	\$ 21.45
School Safety Specialist	K	\$ 21.00	\$ 21.45
Security Systems Specialist	K	\$ 21.00	\$ 21.45
Transportation Parts/Inventory Specialist	K	\$ 21.00	\$ 21.45
Administrative Assistant - ESE	L	\$ 23.00	\$ 23.45
Executive Office Manager	L	\$ 23.00	\$ 23.45
Financial Aid Specialist	L	\$ 23.00	\$ 23.45
FTE Support Specialist - ESE	L	\$ 23.00	\$ 23.45
Grant Accounting Compliance Specialist	L	\$ 23.00	\$ 23.45
Maintenance Operations Specialist	L	\$ 23.00	\$ 23.45
Position Control Specialist	L	\$ 23.00	\$ 23.45
Secretary to the School Board & General Counsel	L	\$ 23.00	\$ 23.45
Senior Accounting Assistant	L	\$ 23.00	\$ 23.45
Senior Payroll Assistant	L	\$ 23.00	\$ 23.45

APPENDIX 9

BEST ACADEMY 2023-2028 Strategic Plan

Mission: The Brooksville, Engineering, Science, and Technology Academy provides an advanced, hands-on, STEAM centered education to middle school students through unique programs and activities in a positive, collaborative learning environment.

Vision: To bring a vigorous, hands-on education to thousands of Hernando County middle school students that results in educationally advanced, high performing high school students

Goal #1 Student Achievement

Goal Statement: Create an environment where students can attain individual success.

Objectives:

- ~Engage all students through a hands-on experiential activity program
- ~Provide a challenging, accelerated education resulting in high school credits upon leaving the program
- ~Improve learning outcomes for all students in literacy
- ~Improve learning outcomes for all students in mathematics
- ~Improve learning outcomes for all students in science
- ~Improve learning outcomes for all students in social sciences

Goal #2 People

Goal Statement: Build a dedicated workforce by recruiting, developing, and retaining exceptional professionals.

Objectives:

- ~Enhance recruitment and hiring processes
- ~Develop and support leadership at all levels

Goal #3 Facility Operations

Goal Statement: Provide a safe and well-maintained learning and work environment.

Objectives:

- ~Maintain operational efficiency of all buildings and assets
- ~Provide a safe learning environment for all students and staff

Goal #4 Communication and Community Engagement

Goal Statement: Foster positive relationships and collaboration among all stakeholders.

Objectives:

- ~Improve and Maintain a high level of internal and external communication
- ~Contribute to and grow a positive reputation within the greater community and among stakeholders

Goal #5 Fiscal Responsibility and Organizational Effectiveness

Goal Statement: Leverage resources and ensure operational efficiency to maximize organizational performance.

Objectives:

- ~Increase the financial position of the school
- ~Ensure operational efficiency in all school processes

APPENDIX 10

SPENDING REPORT PAST 5 YEARS

B.E.S.T. ACADEMY

Balance Sheet

As of June 30, 2018

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1110 Truist Bank	191,109.04
Total Bank Accounts	\$191,109.04
Other Current Assets	
1220 Due From Other Agencies	0.00
1225 Prepaid Expenses	0.00
Uncategorized Asset	0.00
Undeposited Funds	35.00
Total Other Current Assets	\$35.00
Total Current Assets	\$191,144.04
Fixed Assets	
1340 Furniture, Fixtures & Equip	89,665.44
1349 Accum. Dep. - FF&E	-66,995.00
Total 1340 Furniture, Fixtures & Equip	22,670.44
1350 Motor Vehicles	96,381.00
1359 Accum. Dep. - Motor Vehicles	-67,466.00
Total 1350 Motor Vehicles	28,915.00
Total Fixed Assets	\$51,585.44
TOTAL ASSETS	\$242,729.48
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2120 Accounts Payable	0.00
Total Accounts Payable	\$0.00
Other Current Liabilities	
2130 Salary & Wages Payable	0.00
2140 Payroll Liabilities	0.00
2220 Due To GCA	0.00
Total Other Current Liabilities	\$0.00
Total Current Liabilities	\$0.00
Long-Term Liabilities	
2230 Bus Loan	22,733.55
Total Long-Term Liabilities	\$22,733.55
Total Liabilities	\$22,733.55

B.E.S.T. ACADEMY

Balance Sheet

As of June 30, 2018

	TOTAL
Equity	
2790 Inv in Fixed Assets Net of Debt	28,851.89
Retained Earnings	123,602.24
Net Income	67,541.80
Total Equity	\$219,995.93
TOTAL LIABILITIES AND EQUITY	\$242,729.48

B.E.S.T. ACADEMY

Balance Sheet

As of June 30, 2019

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1110 Truist Bank	13,564.12
1112 Truist Money Market	150,000.00
Total Bank Accounts	\$163,564.12
Accounts Receivable	
1130 Accounts Receivable	-5,461.00
Total Accounts Receivable	\$ -5,461.00
Other Current Assets	
1220 Due From Other Agencies	0.00
1225 Prepaid Expenses	0.00
Uncategorized Asset	0.00
Undeposited Funds	140.00
Total Other Current Assets	\$140.00
Total Current Assets	\$158,243.12
Fixed Assets	
1340 Furniture, Fixtures & Equip	81,929.73
1349 Accum. Dep. - FF&E	-71,405.00
Total 1340 Furniture, Fixtures & Equip	10,524.73
1350 Motor Vehicles	96,381.00
1359 Accum. Dep. - Motor Vehicles	-86,743.00
Total 1350 Motor Vehicles	9,638.00
Total Fixed Assets	\$20,162.73
TOTAL ASSETS	\$178,405.85
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2120 Accounts Payable	0.00
Total Accounts Payable	\$0.00
Other Current Liabilities	
2130 Salary & Wages Payable	0.00
2140 Payroll Liabilities	0.00
2220 Due To GCA	0.00
Total Other Current Liabilities	\$0.00
Total Current Liabilities	\$0.00

B.E.S.T. ACADEMY

Balance Sheet

As of June 30, 2019

	TOTAL
Long-Term Liabilities	
2230 Bus Loan	4,678.10
Total Long-Term Liabilities	\$4,678.10
Total Liabilities	\$4,678.10
Equity	
2790 Inv in Fixed Assets Net of Debt	15,484.63
Retained Earnings	191,144.04
Net Income	-32,900.92
Total Equity	\$173,727.75
TOTAL LIABILITIES AND EQUITY	\$178,405.85

B.E.S.T. ACADEMY

Balance Sheet

As of June 30, 2020

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1110 Truist Bank	24,382.80
1112 Truist Money Market	100,003.17
Total Bank Accounts	\$124,385.97
Accounts Receivable	
1130 Accounts Receivable	-7,500.00
Total Accounts Receivable	\$ -7,500.00
Other Current Assets	
1220 Due From Other Agencies	0.00
1225 Prepaid Expenses	0.00
Uncategorized Asset	0.00
Undeposited Funds	140.00
Total Other Current Assets	\$140.00
Total Current Assets	\$117,025.97
Fixed Assets	
1340 Furniture, Fixtures & Equip	81,929.73
1349 Accum. Dep. - FF&E	-78,544.00
Total 1340 Furniture, Fixtures & Equip	3,385.73
1350 Motor Vehicles	96,381.00
1359 Accum. Dep. - Motor Vehicles	-96,381.00
Total 1350 Motor Vehicles	0.00
Total Fixed Assets	\$3,385.73
TOTAL ASSETS	\$120,411.70
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2120 Accounts Payable	1,256.60
Total Accounts Payable	\$1,256.60
Other Current Liabilities	
2130 Salary & Wages Payable	14,730.57
2140 Payroll Liabilities	0.00
2220 Due To GCA	0.00
Total Other Current Liabilities	\$14,730.57
Total Current Liabilities	\$15,987.17

B.E.S.T. ACADEMY

Balance Sheet

As of June 30, 2020

	TOTAL
Long-Term Liabilities	
2230 Bus Loan	0.00
Total Long-Term Liabilities	\$0.00
Total Liabilities	\$15,987.17
Equity	
2790 Inv in Fixed Assets Net of Debt	3,385.73
Retained Earnings	158,243.12
Net Income	-57,204.32
Total Equity	\$104,424.53
TOTAL LIABILITIES AND EQUITY	\$120,411.70

B.E.S.T. ACADEMY

Balance Sheet

As of June 30, 2021

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1110 Truist Bank	132,101.95
1112 Truist Money Market	100,014.42
Total Bank Accounts	\$232,116.37
Accounts Receivable	
1130 Accounts Receivable	-7,500.00
Total Accounts Receivable	\$ -7,500.00
Other Current Assets	
1220 Due From Other Agencies	0.00
1225 Prepaid Expenses	0.00
Uncategorized Asset	0.00
Undeposited Funds	230.00
Total Other Current Assets	\$230.00
Total Current Assets	\$224,846.37
Fixed Assets	
1340 Furniture, Fixtures & Equip	81,929.73
1349 Accum. Dep. - FF&E	-79,605.00
Total 1340 Furniture, Fixtures & Equip	2,324.73
1350 Motor Vehicles	96,381.00
1359 Accum. Dep. - Motor Vehicles	-96,381.00
Total 1350 Motor Vehicles	0.00
Total Fixed Assets	\$2,324.73
TOTAL ASSETS	\$227,171.10
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2120 Accounts Payable	0.00
Total Accounts Payable	\$0.00
Other Current Liabilities	
2121 Accrued Expenses	786.16
2130 Salary & Wages Payable	0.00
2140 Payroll Liabilities	0.00
2220 Due To GCA	0.00
2222 PPP Loan Payable	86,084.00
Total Other Current Liabilities	\$86,870.16
Total Current Liabilities	\$86,870.16

B.E.S.T. ACADEMY

Balance Sheet

As of June 30, 2021

	TOTAL
Long-Term Liabilities	
2230 Bus Loan	0.00
Total Long-Term Liabilities	\$0.00
Total Liabilities	\$86,870.16
Equity	
2790 Inv in Fixed Assets Net of Debt	2,324.73
Retained Earnings	101,038.80
Net Income	36,937.41
Total Equity	\$140,300.94
TOTAL LIABILITIES AND EQUITY	\$227,171.10

B.E.S.T. ACADEMY

Balance Sheet

As of June 30, 2022

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1110 Truist Bank	109,463.10
1112 Truist Money Market	100,024.39
Total Bank Accounts	\$209,487.49
Accounts Receivable	
1130 Accounts Receivable	-7,500.00
Total Accounts Receivable	\$ -7,500.00
Other Current Assets	
1220 Due From Other Agencies	13,242.04
1225 Prepaid Expenses	0.00
Uncategorized Asset	0.00
Undeposited Funds	0.00
Total Other Current Assets	\$13,242.04
Total Current Assets	\$215,229.53
Fixed Assets	
1340 Furniture, Fixtures & Equip	95,171.77
1349 Accum. Dep. - FF&E	-81,218.00
Total 1340 Furniture, Fixtures & Equip	13,953.77
1350 Motor Vehicles	96,381.00
1359 Accum. Dep. - Motor Vehicles	-96,381.00
Total 1350 Motor Vehicles	0.00
Total Fixed Assets	\$13,953.77
TOTAL ASSETS	\$229,183.30
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2120 Accounts Payable	0.00
Total Accounts Payable	\$0.00
Other Current Liabilities	
2121 Accrued Expenses	992.12
2130 Salary & Wages Payable	0.00
2140 Payroll Liabilities	0.00
2220 Due To GCA	0.00
2222 PPP Loan Payable	0.00
Total Other Current Liabilities	\$992.12
Total Current Liabilities	\$992.12

B.E.S.T. ACADEMY

Balance Sheet

As of June 30, 2022

	TOTAL
Long-Term Liabilities	
2230 Bus Loan	0.00
Total Long-Term Liabilities	\$0.00
Total Liabilities	\$992.12
Equity	
2790 Inv in Fixed Assets Net of Debt	15,566.77
2795 Inv in Fixed Assets Depreciation Expense	-1,613.00
Total 2790 Inv in Fixed Assets Net of Debt	13,953.77
Opening Balance Equity	0.00
Retained Earnings	137,976.21
Net Income	76,261.20
Total Equity	\$228,191.18
TOTAL LIABILITIES AND EQUITY	\$229,183.30

B.E.S.T. ACADEMY

Profit and Loss

July 2017 - June 2018

	TOTAL
Income	
3300 State Sources	
3310 FEFP Income	735,069.37
3334 FL TEACHER LEAD	1,481.76
3365 FL Best & Brightest	22,000.00
3391 Capital Outlay/PECO	23,187.00
Total 3300 State Sources	781,738.13
3400 Local Sources	
3410 Donation	1,186.00
3411 Donation - Picnic	100.00
Total 3410 Donation	1,286.00
3413 Local Capital Improvement Tax	7,554.00
3440 Science Student Fee Income	3,269.67
3441 Technology Student Fee Income	2,939.66
3442 EBC Student Fees	16,928.40
3491 Interest Income	2,744.51
3492 Undesignated Gifts	238.20
3493 Yearbook	2,000.00
3495 School Dance	357.00
3496 T-Shirts	948.79
3499 BEST Academy Apparat	703.98
Total 3400 Local Sources	38,970.21
3443 Student Fees 8th Grade Fundraiser	3,058.00
3443 Target Grant Money	700.00
3444 EBC Student Donation	995.00
3445 3445 Yearbook Club Fundraiser	1,276.50
3498 Fundraiser	450.10
Sales	2,366.26
Sales of Product Income	417.10
Unapplied Cash Payment Income	215.00
Total Income	\$830,186.30
GROSS PROFIT	\$830,186.30
Expenses	
5100 Instruction	
5100100 Instruction - Salaries	304,329.31
5100200 Instruction - Benefits	
5100220 Employee Benefits - Social Security	21,842.76
5100230 Employee Benefit - Health Ins	28,984.27
Total 5100200 Instruction - Benefits	50,827.03

B.E.S.T. ACADEMY

Profit and Loss

July 2017 - June 2018

	TOTAL
5100300 Purchases Services	
5100310 Contracted Services - Instruct.	4,654.37
5100320 Insurance and Bonds	1,117.45
5100330 Travel, Meals, Lodging, Registration	4,707.14
5100360 Other Purchased Services, Printing, & other nonprofessional Services	7,320.49
5100370 Phone and Data Line	578.35
5100396 Substitutes - Kelly Svs	2,358.54
Total 5100300 Purchases Services	20,736.34
5100500 Textbooks/Teaching Supplies	
5000510 Instructional Supplies (deleted)	4,726.22
5100510 Materials & Supplies	5,157.99
5100511 Printing Chargebacks	177.89
5100570 Food Incentives	354.81
5100590 Other Instructional Supplies	4,485.73
Total 5100500 Textbooks/Teaching Supplies	14,902.64
5100600 Instructional Capital Outlay	
5100641 Capitalized Furniture & Equipment	1,644.00
5100642 Non Capitalized Furniture and Equip	3,028.84
Total 5100600 Instructional Capital Outlay	4,672.84
Total 5100 Instruction	395,468.16
7100 Board	
7100310 Professional & Technical Serv.	8,090.37
7100320 Liability Insurance-Charter Bd.	5,271.05
Total 7100 Board	13,361.42
7200 General Administration	
7200720 District Admin Fee	36,950.00
Total 7200 General Administration	36,950.00
7300 School Administration	
7300110 Admin Salaries	181,031.74
7300160 Admin Support Salaries	758.84
Total 7300110 Admin Salaries	181,790.58
7300200 School Admin - Benefits	
7300220 Employee Benefits - Social Security	13,228.21
Total 7300200 School Admin - Benefits	13,228.21

B.E.S.T. ACADEMY

Profit and Loss

July 2017 - June 2018

	TOTAL
7300300 Other Purchased Services	
7300310 Professional Technical Services	2,967.90
7300360 Equipment Rentals, software licenses,	189.95
7300371 Postage	1,043.04
7300390 Other Purchased Services	406.00
7300390 School Administration Other Purchased Services	57.30
Total 7300300 Other Purchased Services	4,664.19
7300700 Other	
7300730 Dues & Fees	1,545.31
7300731 Fundraising	128.34
7300790 Miscellaneous Expense	73.97
Total 7300700 Other	1,747.62
Total 7300 School Administration	201,430.60
7400 Facilities Acquisition & Constr.	
7400360 Rent	50,400.00
Total 7400 Facilities Acquisition & Constr.	50,400.00
7500 Fiscal Services	
7500300 Purchased Services	
7500311 Payroll Processing Service	799.83
7500312 Refunds/Returns	15.00
7500330 Bank Fees	1,529.90
Total 7500300 Purchased Services	2,344.73
Total 7500 Fiscal Services	2,344.73
7800 Pupil Transportation Services	
7800460 Diesel Fuel	743.49
7800550 Repair Parts	811.78
7800560 Tires & Tubes	2,322.44
7800651 Bus Lease	0.00
Total 7800 Pupil Transportation Services	3,877.71
7900 Operation of Plant	
7900300 Purchased Services	
7900310 Contracted Services	12,161.08
7900311 Insurance	12,539.00
Total 7900300 Purchased Services	24,700.08
7900500 Oper of Plant - Supplies	
7900510 Supplies	3,487.61
Total 7900500 Oper of Plant - Supplies	3,487.61
Total 7900 Operation of Plant	28,187.69

B.E.S.T. ACADEMY

Profit and Loss

July 2017 - June 2018

	TOTAL
9100 Student Expenses	
3442590 3442590 EBC Student Fees Purchased Services & Supplies	30.00
9100390 EBC Student Fee Expense	5,664.39
9100392 Technology Student Fee Expense	304.78
9100393 T-Shirts Supply Order	1,333.50
9100394 Best Apparel Fees	837.50
9100395 Yearbook Fundraiser Supplies & Materials	788.49
9100396 8th Grade Fundraising	2,773.81
Total 9100 Student Expenses	11,732.47
9200 Debt Service	
9200710 Payment of Principal	17,048.91
9200720 Payment of Interest	1,842.81
Total 9200 Debt Service	18,891.72
Uncategorized Expense	0.00
Total Expenses	\$762,644.50
NET OPERATING INCOME	\$67,541.80
NET INCOME	\$67,541.80

B.E.S.T. ACADEMY

Profit and Loss

July 2018 - June 2019

	TOTAL
Income	
3300 State Sources	
3310 FEFP Income	532,545.00
3334 FL TEACHER LEAD	2,094.96
3336 Instructional Materials	10,129.00
3362 Digital Classroom	3,361.00
3365 FL Best & Brightest	22,000.00
3371 SAI	23,311.00
3372 Safe Schools	5,713.00
3379 Class Size Reduction	82,700.00
3391 Capital Outlay/PECO	39,259.00
3392 Lottery	356.79
Total 3300 State Sources	721,469.75
3400 Local Sources	
3440 Science Student Fee Income	97.07
3441 Technology Student Fee Income	107.06
3442 EBC Student Fees	2,532.39
3493 Yearbook	945.00
3495 School Dance	730.00
3496 T-Shirts	105.00
Total 3400 Local Sources	4,516.52
Sales	17,404.64
Unapplied Cash Payment Income	-215.00
Total Income	\$743,175.91
GROSS PROFIT	\$743,175.91
Expenses	
5100 Instruction	
5100100 Instruction - Salaries	298,636.09
5100200 Instruction - Benefits	19,843.31
5100220 Employee Benefits - Social Security	14,754.37
5100230 Employee Benefit - Health Ins	18,782.86
5100235 Emp 403(b) Contribution	6,603.95
Total 5100200 Instruction - Benefits	59,984.49
5100300 Purchases Services	
5100310 Contracted Services - Instruct.	270.00
5100330 Travel, Meals, Lodging, Registration	25.00
5100360 Other Purchased Services, Printing, & other nonprofessional Services	7,625.29
5100370 Phone and Data Line	882.14
5100396 Substitutes - Kelly Svs	10,853.10
Total 5100300 Purchases Services	19,655.53

B.E.S.T. ACADEMY

Profit and Loss

July 2018 - June 2019

	TOTAL
5100500 Textbooks/Teaching Supplies	
5100512 Teacher Lead	2,094.96
5100520 Textbooks	9,322.00
5100590 Other Instructional Supplies	11,029.63
5100591 Other Materials & Supplies	1,062.16
Total 5100500 Textbooks/Teaching Supplies	23,508.75
5100600 Instructional Capital Outlay	
5100641 Capitalized Furniture & Equipment	3,661.29
5100642 Non Capitalized Furniture and Equip	909.30
Total 5100600 Instructional Capital Outlay	4,570.59
Total 5100 Instruction	406,355.45
6400 Instructional Staff Training	25.00
7100 Board	
7100310 Professional & Technical Serv.	9,356.00
7100320 Liability Insurance-Charter Bd.	2,570.00
Total 7100 Board	11,926.00
7200 General Administration	
7200720 District Admin Fee	32,888.00
Total 7200 General Administration	32,888.00
7300 School Administration	
7300110 Admin Salaries	159,070.80
7300200 School Admin - Benefits	1,331.90
7300220 Employee Benefits - Social Security	9,394.41
7300230 Employee Benefits - Health Insurance	1,429.52
Total 7300200 School Admin - Benefits	12,155.83
7300300 Other Purchased Services	
7300310 Professional Technical Services	3,865.85
7300360 Equipment Rentals, software licenses,	8,057.99
7300371 Postage	84.55
7300390 Other Purchased Services	685.37
Total 7300300 Other Purchased Services	12,693.76
7300500 Admin Materials & Supplies	
7300590 School Administration Other Purchased Services	259.94
Total 7300500 Admin Materials & Supplies	259.94
7300700 Other	
7300730 Dues & Fees	476.46
7300731 Fundraising	190.50
7300790 Miscellaneous Expense	19.95
Total 7300700 Other	686.91
Total 7300 School Administration	184,867.24

B.E.S.T. ACADEMY

Profit and Loss

July 2018 - June 2019

	TOTAL
7400 Facilities Acquisition & Constr.	
7400360 Rent	50,400.00
Total 7400 Facilities Acquisition & Constr.	50,400.00
7500 Fiscal Services	
7500300 Purchased Services	
7500310 Professional & Technical Serv	325.00
7500311 Payroll Processing Service	864.38
7500312 Refunds/Returns	1,756.14
7500330 Bank Fees	1,555.01
Total 7500300 Purchased Services	4,500.53
Total 7500 Fiscal Services	4,500.53
7600 Food Service	
7600300 Purchased Services	254.40
Total 7600 Food Service	254.40
7800 Pupil Transportation Services	
7800390 Shop Labor	243.75
7800460 Diesel Fuel	285.16
7800550 Repair Parts	242.71
800560 Tires & Tubes	2,639.39
7800651 Bus Lease	0.00
Total 7800 Pupil Transportation Services	3,411.01
7900 Operation of Plant	
7900300 Purchased Services	
7900310 Contracted Services	28,583.70
7900311 Insurance	14,040.51
7900350 Repairs & Maintenance	4,810.76
Total 7900300 Purchased Services	47,434.97
7900500 Oper of Plant - Supplies	
7900510 Supplies	2,048.61
Total 7900500 Oper of Plant - Supplies	2,048.61
Total 7900 Operation of Plant	49,483.58
9100 Student Expenses	
3442590 3442590 EBC Student Fees Purchased Services & Supplies	5,869.42
9100390 EBC Student Fee Expense	5,485.47
9100392 Technology Student Fee Expense	299.00
9100394 Best Apparel Fees	1,291.50
Total 9100 Student Expenses	12,945.39

B.E.S.T. ACADEMY

Profit and Loss

July 2018 - June 2019

	TOTAL
9200 Debt Service	
9200710 Payment of Principal	18,055.45
9200720 Payment of Interest	964.78
Total 9200 Debt Service	19,020.23
Total Expenses	\$776,076.83
NET OPERATING INCOME	\$ -32,900.92
NET INCOME	\$ -32,900.92

B.E.S.T. ACADEMY

Profit and Loss

July 2019 - June 2020

	TOTAL
Income	
3300 State Sources	
3310 FEFP Income	446,371.00
3334 FL TEACHER LEAD	2,114.28
3336 Instructional Materials	5,716.00
3362 Digital Classroom	852.00
3365 FL Best & Brightest	8,397.30
3371 SAI	17,641.00
3372 Safe Schools	4,650.00
3379 Class Size Reduction	59,719.00
3391 Capital Outlay/PECO	54,411.00
3392 Lottery	78.00
3661 School Recognition	11,055.00
Total 3300 State Sources	611,004.58
3400 Local Sources	
3442 EBC Student Fees	12,655.57
3491 Interest Income	1,882.17
3493 Yearbook	818.41
Total 3400 Local Sources	15,356.15
Unapplied Cash Payment Income	5.00
Total Income	\$626,365.73
GROSS PROFIT	\$626,365.73
Expenses	
5100 Instruction	
5100100 Instruction - Salaries	259,858.35
5100200 Instruction - Benefits	
5100220 Employee Benefits - Social Security	17,120.05
5100230 Employee Benefit - Health Ins	3,655.48
5100235 Emp 403(b) Contribution	2,949.39
Total 5100200 Instruction - Benefits	23,724.92
5100300 Purchases Services	
5100330 Travel, Meals, Lodging, Registration	2,186.77
5100360 Other Purchased Services, Printing, & other nonprofessional Services	5,595.90
5100370 Phone and Data Line	367.61
5100396 Substitutes - Kelly Svs	21,615.59
Total 5100300 Purchases Services	29,765.87

B.E.S.T. ACADEMY

Profit and Loss

July 2019 - June 2020

	TOTAL
5100500 Textbooks/Teaching Supplies	
5100512 Teacher Lead	2,114.28
5100520 Textbooks	12,263.12
Total 5100500 Textbooks/Teaching Supplies	14,377.40
Total 5100 Instruction	327,726.54
7100 Board	
7100310 Professional & Technical Serv.	20,545.75
7100320 Liability Insurance-Charter Bd.	4,642.00
7100330 Board - Travel, Meals, Transportation, Hotel, Registration	2,971.59
Total 7100 Board	28,159.34
7200 General Administration	
7200720 District Admin Fee	26,682.00
Total 7200 General Administration	26,682.00
7300 School Administration	
7300110 Admin Salaries	141,787.15
7300120 Gross Payroll	6,033.80
Total 7300110 Admin Salaries	147,820.95
7300200 School Admin - Benefits	
7300220 Employee Benefits - Social Security	8,225.30
Total 7300200 School Admin - Benefits	8,225.30
7300300 Other Purchased Services	
7300310 Professional Technical Services	5,240.54
7300360 Equipment Rentals, software licenses,	8,409.34
7300371 Postage	1,063.45
Total 7300300 Other Purchased Services	14,713.33
7300500 Admin Materials & Supplies	427.81
7300700 Other	
7300730 Dues & Fees	602.69
Total 7300700 Other	602.69
Total 7300 School Administration	171,790.08
7400 Facilities Acquisition & Constr.	
7400360 Rent	51,169.93
Total 7400 Facilities Acquisition & Constr.	51,169.93
7500 Fiscal Services	
7500300 Purchased Services	
7500310 Professional & Technical Service	6,905.00
7500311 Payroll Processing Service	455.00
7500330 Bank Fees	1,862.13
Total 7500300 Purchased Services	9,222.13
Total 7500 Fiscal Services	9,222.13

B.E.S.T. ACADEMY

Profit and Loss

July 2019 - June 2020

	TOTAL
7800 Pupil Transportation Services	
7800390 Shop Labor	68.75
7800460 Diesel Fuel	446.01
7800550 Repair Parts	243.07
7800560 Tires & Tubes	1,336.33
7800651 Bus Lease	0.00
Pupil (deleted)	214.39
Total 7800 Pupil Transportation Services	2,308.55
7900 Operation of Plant	
7900300 Purchased Services	
7900310 Contracted Services	22,832.00
7900311 Insurance	10,339.52
7900350 Repairs & Maintenance	11,560.30
Total 7900300 Purchased Services	44,731.82
7900500 Oper of Plant - Supplies	
7900510 Supplies	2,525.25
Total 7900500 Oper of Plant - Supplies	2,525.25
Total 7900 Operation of Plant	47,257.07
9100 Student Expenses	
3442590 3442590 EBC Student Fees Purchased Services & Supplies	7,228.95
9100390 EBC Student Fee Expense	7,065.13
9100391 Science Student Fee Expense	70.20
9100395 Yearbook Fundraiser Supplies & Materials	85.26
Total 9100 Student Expenses	14,449.54
9200 Debt Service	
9200710 Payment of Principal	4,678.10
9200720 Payment of Interest	126.77
Total 9200 Debt Service	4,804.87
Total Expenses	\$683,570.05
NET OPERATING INCOME	\$ -57,204.32
NET INCOME	\$ -57,204.32

B.E.S.T. ACADEMY

Profit and Loss

July 2020 - June 2021

	TOTAL
Income	
3200 Federal Grants	
3237 ESSER	17,559.50
Total 3200 Federal Grants	17,559.50
3300 State Sources	
3310 FEFP Income	469,736.30
3335 TSIA	17,295.00
3336 Instructional Materials	6,297.00
3362 Digital Classroom	389.00
3371 SAI	19,552.00
3372 Safe Schools	5,259.00
3373 Reading	3,504.00
3374 Mental Health	0.00
3379 Class Size Reduction	70,314.00
3391 Capital Outlay/PECO	57,458.00
Total 3300 State Sources	649,804.30
3400 Local Sources	
3442 EBC Student Fees	5,205.00
3491 Interest Income	11.25
3493 Yearbook	80.00
3495 School Dance	15.00
Total 3400 Local Sources	5,311.25
Sales	0.00
Unapplied Cash Payment Income	0.00
Total Income	\$672,675.05
GROSS PROFIT	\$672,675.05
Expenses	
5100 Instruction	
5100100 Instruction - Salaries	198,241.35
5100120 Classroom Teacher Salaries	4,476.29
5100150 Paraprofessional Salaries	811.13
5100160 Support Personnel Salaries	1,782.91
Total 5100100 Instruction - Salaries	205,311.68
5100200 Instruction - Benefits	
5100220 Employee Benefits - Social Security	14,850.25
5100230 Employee Benefit - Health Ins	2,435.94
Total 5100200 Instruction - Benefits	17,286.19

B.E.S.T. ACADEMY

Profit and Loss

July 2020 - June 2021

	TOTAL
5100300 Purchases Services	
5100360 Other Purchased Services, Printing, & other nonprofessional Services	4,661.23
5100370 Phone and Data Line	1,465.71
5100396 Substitutes - Kelly Svs	34,284.84
Total 5100300 Purchases Services	40,411.78
5100500 Textbooks/Teaching Supplies	
5100510 Materials & Supplies	848.38
5100512 Teacher Lead	1,640.52
5100520 Textbooks	479.67
5100590 Other Instructional Supplies	13,599.50
Total 5100500 Textbooks/Teaching Supplies	16,568.07
5100600 Instructional Capital Outlay	
5100642 Non Capitalized Furniture and Equip	660.28
5100690 Computer Software	3,960.00
Total 5100600 Instructional Capital Outlay	4,620.28
Total 5100 Instruction	284,198.00
7100 Board	
7100310 Professional & Technical Serv.	27,310.00
7100320 Liability Insurance-Charter Bd.	3,667.01
Total 7100 Board	30,977.01
7200 General Administration	
7200720 District Admin Fee	28,819.00
Total 7200 General Administration	28,819.00
7300 School Administration	
7300110 Admin Salaries	115,316.33
7300200 School Admin - Benefits	
7300220 Employee Benefits - Social Security	8,296.81
Total 7300200 School Admin - Benefits	8,296.81
7300300 Other Purchased Services	
7300310 Professional Technical Services	7,864.85
7300360 Equipment Rentals, software licenses,	8,005.58
7300371 Postage	1,008.33
Total 7300300 Other Purchased Services	16,878.76
7300500 Admin Materials & Supplies	
7300590 School Administration Other Purchased Services	5,869.25
Total 7300500 Admin Materials & Supplies	5,869.25
7300700 Other	
7300730 Dues & Fees	1,357.61
Total 7300700 Other	1,357.61
Total 7300 School Administration	147,718.76

B.E.S.T. ACADEMY

Profit and Loss

July 2020 - June 2021

	TOTAL
7400 Facilities Acquisition & Constr.	
7400360 Rent	43,208.90
Total 7400 Facilities Acquisition & Constr.	43,208.90
7500 Fiscal Services	
7500300 Purchased Services	
7500310 Professional & Technical Serv	14,828.62
7500330 Bank Fees	1,681.38
Total 7500300 Purchased Services	16,510.00
Total 7500 Fiscal Services	16,510.00
7800 Pupil Transportation Services	
7800390 Shop Labor	1,027.60
7800460 Diesel Fuel	136.62
Total 7800 Pupil Transportation Services	1,164.22
7900 Operation of Plant	
7900300 Purchased Services	
7900310 Contracted Services	40,435.22
7900311 Insurance	16,263.52
7900350 Repairs & Maintenance	18,816.22
Total 7900300 Purchased Services	75,514.96
7900400 Utilities	1,129.84
7900500 Oper of Plant - Supplies	
7900510 Supplies	4,166.57
Total 7900500 Oper of Plant - Supplies	4,166.57
Total 7900 Operation of Plant	80,811.37
9100 Student Expenses	
9100390 EBC Student Fee Expense	1,386.38
9100391 Science Student Fee Expense	179.00
9100392 Technology Student Fee Expense	204.00
Total 9100 Student Expenses	1,769.38
9800 ESSER Expenditures	
98-5100 ESSER - Instructional	561.00
Total 9800 ESSER Expenditures	561.00
Total Expenses	\$635,737.64
NET OPERATING INCOME	\$36,937.41
NET INCOME	\$36,937.41

B.E.S.T. ACADEMY

Profit and Loss

July 2021 - June 2022

	TOTAL
Income	
3200 Federal Grants	
3235 GEER	1,027.00
3237 ESSER	27,291.95
Total 3200 Federal Grants	28,318.95
3300 State Sources	
3310 FEFP Income	372,166.00
3334 FL TEACHER LEAD	1,246.68
3335 TSIA	12,439.00
3336 Instructional Materials	5,481.00
3350 Transportation	580.00
3362 Digital Classroom	273.00
3371 SAI	15,488.00
3372 Safe Schools	3,840.00
3373 Reading	2,566.00
3379 Class Size Reduction	55,792.00
3391 Capital Outlay/PECO	46,720.00
3399 Miscellaneous State Revenue	4,105.23
Total 3300 State Sources	520,696.91
3400 Local Sources	
3401 PPP Loan Forgiveness	86,084.00
3410 Donation	4,114.99
3442 EBC Student Fees	13,034.64
3465 Additional Millage	
Additional Mileage-Continuation	3,742.00
Additional Mileage-Mental Health	9,355.00
Additional Mileage-Salaries	18,710.00
Additional Mileage-Technology	5,613.00
Total 3465 Additional Millage	37,420.00
3491 Interest Income	9.97
Total 3400 Local Sources	140,663.60
Sales	0.00
Total Income	\$689,679.46
GROSS PROFIT	\$689,679.46
Expenses	
5100 Instruction	
5100100 Instruction - Salaries	52,818.93
5100120 Classroom Teacher Salaries	168,447.73
Total 5100100 Instruction - Salaries	221,266.66

B.E.S.T. ACADEMY

Profit and Loss

July 2021 - June 2022

	TOTAL
5100200 Instruction - Benefits	
5100220 Employee Benefits - Social Security	10,934.91
5100230 Employee Benefit - Health Ins	-5.45
5100250 Employee Benefit - Unemployment	2,516.36
Total 5100200 Instruction - Benefits	13,445.82
5100300 Purchases Services	
5100360 Other Purchased Services, Printing, & other nonprofessional Services	653.60
5100370 Phone and Data Line	1,916.44
5100396 Substitutes - Kelly Svs	20,932.53
Total 5100300 Purchases Services	23,502.57
5100500 Textbooks/Teaching Supplies	35.61
5100600 Instructional Capital Outlay	
5100692 Noncapitalized Software	3,300.00
Total 5100600 Instructional Capital Outlay	3,300.00
Total 5100 Instruction	261,550.66
7100 Board	
7100310 Professional & Technical Serv.	24,165.02
Total 7100 Board	24,165.02
7200 General Administration	
7200720 District Admin Fee	22,756.00
Total 7200 General Administration	22,756.00
7300 School Administration	
7300110 Admin Salaries	117,124.04
7300200 School Admin - Benefits	485.32
7300220 Employee Benefits - Social Security	6,055.64
Total 7300200 School Admin - Benefits	6,540.96
7300300 Other Purchased Services	
7300360 Equipment Rentals, software licenses,	6,596.12
7300390 Other Purchased Services	482.81
Total 7300300 Other Purchased Services	7,078.93
7300500 Admin Materials & Supplies	
7300590 School Administration Other Purchased Services	1,959.34
Total 7300500 Admin Materials & Supplies	1,959.34
7300700 Other	
7300730 Dues & Fees	1,044.08
Total 7300700 Other	1,044.08
Total 7300 School Administration	133,747.35

B.E.S.T. ACADEMY

Profit and Loss

July 2021 - June 2022

	TOTAL
7400 Facilities Acquisition & Constr.	
7400360 Rent	50,647.48
Total 7400 Facilities Acquisition & Constr.	50,647.48
7500 Fiscal Services	
7500300 Purchased Services	
7500330 Bank Fees	2,811.30
Total 7500300 Purchased Services	2,811.30
Total 7500 Fiscal Services	2,811.30
7800 Pupil Transportation Services	
7800390 Shop Labor	1,658.13
7800460 Diesel Fuel	1,861.83
7800550 Repair Parts	794.26
Total 7800 Pupil Transportation Services	4,314.22
7900 Operation of Plant	
7900300 Purchased Services	
7900310 Contracted Services	35,304.16
7900311 Insurance	13,105.64
7900350 Repairs & Maintenance	29,076.49
Total 7900300 Purchased Services	77,486.29
7900400 Utilities	775.43
7900500 Oper of Plant - Supplies	
7900510 Supplies	177.00
Total 7900500 Oper of Plant - Supplies	177.00
Total 7900 Operation of Plant	78,438.72
9100 Student Expenses	
9100390 EBC Student Fee Expense	9,729.56
Total 9100 Student Expenses	9,729.56
98-5900 GEER - Instructional	1,027.00
9800 ESSER Expenditures	
98-5100 ESSER - Instructional	10,988.91
98-5160 ESSER-Instructional Equip	13,242.04
Total 9800 ESSER Expenditures	24,230.95
Total Expenses	\$613,418.26
NET OPERATING INCOME	\$76,261.20
NET INCOME	\$76,261.20

APPENDIX 11

5 YEAR BUDGET PROJECTION

BEST ACADEMY 5 Year Budget Projection

Student Enrollment:

125 125 125 150 150

			2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Revenues								
3310	FEFP	80	\$ 496,000	775000	775000	775000	930000	930000
	ESSER2		\$ 16,920	\$				
	ESSER2 Supplemental Programming		\$ 14,029	\$				
	ARP ESSER		\$ 4,373	\$				
	ESSER3		\$ 8,397	\$				
	SAI		\$ 18,513	28926	28926	28926	34711	34711
	Safe Schools		\$ 5,467	8542	8542	8542	10250	10250
	Instruction Material		\$ 6,751	7000	7000	7000	8000	8000
	Millage-Mental Health and Safety		\$ 9,038	56,489	56,489	56,489	67,786	67,786
	Millage-Technology		\$ 5,423	\$				
	Millage-Continuation of Programs		\$ 3,615	\$				
	Millage-Additional Salaries		\$ 18,077	\$				
	Class Size Reduction		\$ 70,741	110,532	110,532	110,532	132,639	132,639
	TSIA		\$ 18,743	29,285	29,285	29,285	35,143	35,143
	Marketing Income		\$ 3,000	\$				
	Yearbook Income		\$ 1,000	1500	1500	1500	1800	1800
3399	Teacher Lead		\$ 2,100	\$				
3399	Misc State		\$ 2,100	\$				
3460	Capital Outlay		\$ 49,401	77189	77189	77189	92,626	92,626
3460	Student Fees		\$ 22,400	30625	30625	30625	36750	36750
3499	Donations		\$ 5,000	\$				
TOTAL REVENUE			\$ 781,088	1125088	1125088	1125088	1349705	1349705

Object Category 100/200 Payroll			Item Description	Amount Requested					
Object	Function	Project							
120	5100		Instructor Payroll	\$ 294,000	301000	301000	301000	360000	360000
150	5100		Support Staff	\$ 59,000	30000	30000	32000	82000	82000
110	7300		Administration Principal	\$ 80,000	82000	82000	82000	85000	85000
160	7300		Administration Support	\$ 29,500	45000	45000	45000	45000	45000
120	5100		SAI Afterschool Tutoring	\$ 18,000	28000	28000	28000	34000	34000
240			Workman's Comp	\$ 1,309	1400	1400	\$ 1,500	2000	2000
220			FICA	\$ 34,890	36450	36450	36712	45600	45600
230			Employees	\$ 5,500	6000	7000	10000	12000	12000
TOTAL OBJECT 100/200				\$ 522,199	529850	530850	536212	665600	665600

Object Category 300			Item Description	Amount Requested					
Object	Function	Project							
330			Registration, Classes	\$ 3,000	3000	3000	3000	3000	3000
360			Rentals, QuickBooks, Alarm, Gator	\$ 25,400	30000	30000	35000	40000	40000
371			Postage	\$ 3,000	3000	3500	4000	3000	3000

370			Phone and Data	\$ 2,600	3000	3000	3000	3000	3000
390			Servicing/Paper/Etc.	\$ 2,500	2500	2500	2500	3500	3500
390			Kelly Svc. - Sunstitutes	\$ 5,000	8500	8500	8500	9600	9600
320			Shield	\$ 7,800	7800	8000	8200	10000	10000
360			Auditor	\$ 7,500	7500	7500	7500	7500	7500
320			Funds 2%	\$ 2,500	2500	2500	2500	3500	3500
320			Insurance	\$ 3,675	4000	4000	4500	5000	5000
320			Insurance	\$ 9,548	11000	11000	11000	13000	13000
360	7900		Lease	\$ 50,400	51500	51500	53000	53000	53000
320	7200		District Admin Fee	\$ 24,800	40000	40000	40000	50000	50000
360	7800		Blue Bird-Bus Lease	\$ -		20000	20000	20000	20000
	7800		(Fuel, repairs to bus, etc)	\$ 6,000	10000	10000	10000	10000	10000
310	7900		School Guardian	\$ 38,000	38000	40000	40000	40000	40000
310	7900		Data Entry and Finance	\$ 21,000	10000				
360			Marketing	\$ 1,500	2500	2500	3500	3500	3500
TOTAL OBJECT 300				\$ 214,223	234800	247500	256200	277600	277600

Object Category 500			Item Description	Amount Requested					
Object	Function	Project							
510	5100		Paper Chase	\$ 3,000	4000	4000	4000	5000	5000
510	5100		Office Supplies	\$ 10,000	10000	12000	12000	14000	14000
510	5100		Wallsworth Yearbook	\$ 1,125	1400	1400	1400	1700	1700
510	5100	401	Budget	\$ 500	1500	1500	1500	2000	2000
510	5100	402	Lang. Arts Supply Budget	\$ 500	1500	1500	1500	2000	2000
510	5100	403	Science Budget	\$ 1,500	3000	3000	3500	4000	4000
510	5100	404	Tech Supply Budget	\$ 500	1500	1500	1500	2000	2000
510	5100	405	Math Supply Budget	\$ 500	1000	1000	1000	1500	1500
510	5100	406	Spanish Supply Budget	\$ 500	1500	1500	1500	2000	2000
510	5100		EBC Budget		15000	20000	20000	25000	25000
520	5100		Textbooks	\$ 10,000	10000	10000	14000	20000	20000
570	5100		Food-Kona Ice	\$ 250	500	500	500	750	750
570	5100		Principal's PBIS	\$ 500	2000	2000	2000	3000	3000
510			etc.	\$ 1,500	2000	2000	2500	3000	3000
TOTAL OBJECT 500				\$ 30,375	54900	61900	66900	85950	85950

Object Category 700			Item Description	Amount Requested					
Object	Function	Project							
730	5100		Suntrust Fees	\$ 2,000	2000	2000	2200	2200	2200
360	7300		Licenses	\$ 3,550	4500	4500	4500	5000	5000
			Safety	\$ 6,500	8500	8500	8500	10200	10200
TOTAL OBJECT 700				\$ 5,550	15000	15000	15200	17400	17400

Total Expenses	\$ 772,347	834550	855250	874512	1046550	1046550
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Net Income	\$ 8,741	290538	269838	250576	303155	303155
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APPENDIX 12

MTSS AND CRITICAL THINKING DATA

Numbers Sheet Name

Numbers Table Name

Excel Worksheet Name

FAST & IXL Tracking		
	Table 1	FAST & IXL Tracking
Critical Thinking by Read Level		
	Table 1	Critical Thinking by Read Level
NWEA RESULTS 12-7		
	Table 1	NWEA RESULTS 12-7

Test Subject	Test Grade	Ethnicity	Section 504	Gender (K-12)	Gender (Postsec Only)	Primary Exceptionality	English Language Learner (ELL)	Scale Score	Achievement Level	Overall IXL ELA	IXL ELA 11/19	Reward Tickets	IXL ELA 12/4
ELA Reading	grade 6	Black or African	No	Female	N/A	N - N/A	No	314	Level 2	240	560	56	560
ELA Reading	grade 6	America	No	Female	N/A	N - N/A	No	314	Level 2	240	500	50	500
ELA Reading	grade 6	Black or African	No	Male	N/A	N - N/A	No	309	Level 2	240	240	0	250
ELA Reading	grade 6	America	No	Male	N/A	N - N/A	No	277	Level 1	230	240	1	270
ELA Reading	grade 6	America	No	Male	N/A	N - N/A	No	339	Level 4	460	500	4	530
ELA Reading	grade 6	White	No	Female	N/A	N - N/A	No	347	Level 4	570	570	0	620
ELA Reading	grade 6	Hispanic or Latino	Yes	Male	N/A	N - N/A	No	328	Level 3	740	750	1	760
ELA Reading	grade 6	Hispanic or Latino	No	Female	N/A	N - N/A	No	305	Level 1	300	310	1	590
ELA Reading	grade 6	White	Yes	Male	N/A	N - N/A	No	336	Level 3	380	380	0	450
ELA Reading	grade 6	Black or African	No	Female	N/A	N - N/A	No	293	Level 1	400	410	1	420
ELA Reading	grade 6	America	No	Female	N/A	N - N/A	No	309	Level 2	370	380	1	400
ELA Reading	grade 6	Black or African	No	Male	N/A	N - N/A	No	326	Level 3	330	340	1	320
ELA Reading	grade 6	White	Yes	Female	N/A	N - N/A	No	298	Level 1	350	350	0	350
ELA Reading	grade 6	White	No	Male	N/A	N - N/A	No	362	Level 5	460	470	1	470
ELA Reading	grade 6	White	Yes	Male	N/A	N - N/A	No	296	Level 1	380	400	2	400

ELA Reading	grade 6	Black or African	No	Male	N/A	N - N/A	No	280	Level 1	300	270	-3	260
ELA Reading	grade 6	America	No	Female	N/A	N - N/A	No	340	Level 4	700	710	1	730
ELA Reading	grade 6	Black or African	No	Male	N/A	N - N/A	No	354	Level 4	680	610	-7	630
ELA Reading	grade 6	America	No	Female	N/A	N - N/A	No	300	Level 1	350	340	-1	340
ELA Reading	grade 6	White	No	Male	N/A	N - N/A	No	338	Level 3	630	670	4	680
ELA Reading	grade 6	Black or African	Yes	Female	N/A	N - N/A	No	305	Level 1	190	200	1	200
ELA Reading	grade 6	America	No	Female	N/A	N - N/A	No	352	Level 4	850	860	1	1000
ELA Reading	grade 7	Hispanic	Yes	Male	N/A	N - N/A	No	348	Level 4	320	380	6	430
ELA Reading	grade 7	Native	Yes	Male	N/A	N - N/A	No	328	Level 2	750	750	0	740
ELA Reading	grade 7	America	No	Male	N/A	N - N/A	No	339	Level 3	510	530	2	540
ELA Reading	grade 7	White	No	Female	N/A	N - N/A	No	340	Level 3	470	470	0	570
ELA Reading	grade 7	White	No	Male	N/A	N - N/A	No	324	Level 2	420	440	2	440
ELA Reading	grade 7	White	No	Male	N/A	N - N/A	No	330	Level 2	510	520	1	520
ELA Reading	grade 7	Hispanic	Yes	Male	N/A	N - N/A	No	325	Level 2	470	440	-3	460
ELA Reading	grade 7	Hispanic	No	Female	N/A	N - N/A	No	303	Level 1	300	310	1	320
ELA Reading	grade 7	or Latino	No	Female	N/A	N - N/A	No	339	Level 3	490	530	4	550
ELA Reading	grade 7	White	No	Female	N/A	N - N/A	No	350	Level 4	350	350	0	440
ELA Reading	grade 7	White	No	Female	N/A	N - N/A	No						

		J -		Emotion		al/Behav		ioral					
ELA Reading	grade 7	Black or African American	No	Male	N/A	Disability	No	340	Level 3	430	430	0	400
ELA Reading	grade 7	White	No	Male	N/A	N - N/A	No	348	Level 4	670	660	-1	660
ELA Reading	grade 7	Black or African American	No	Male	N/A	N - N/A	No	309	Level 1	500	500	0	510
ELA Reading	grade 7	Black or African American	No	Female	N/A	N - N/A	No	319	Level 2	380	370	-1	370
ELA Reading	grade 7	American	Yes	Male	N/A	N - N/A	No	337	Level 3	580	580	0	580
ELA Reading	grade 7	White	No	Female	N/A	N - N/A	No	340	Level 3	740	760	2	770
ELA Reading	grade 8	White	No	Female	N/A	N - N/A	No	344	Level 3	580	590	1	650
ELA Reading	grade 8	White	No	Male	N/A	N - N/A	No	344	Level 3	740	740	0	760
ELA Reading	grade 8	White	No	Male	N/A	N - N/A	No	362	Level 4	850	910	6	900
ELA Reading	grade 8	Hispanic or Latino	No	Female	N/A	N - N/A	No	344	Level 3	840	860	2	840
ELA Reading	grade 8	White	No	Male	N/A	N - N/A	No	327	Level 2	740	740	0	760
ELA Reading	grade 8	Black or African American	No	Male	N/A	N - N/A	No	327	Level 2	540	560	2	590
ELA Reading	grade 8	White	No	Female	N/A	N - N/A	No	342	Level 3	710	730	2	750
ELA Reading	grade 8	White	Yes	Male	N/A	N - N/A	No	326	Level 2	420	490	7	490
ELA Reading	grade 8	Black or African American	No	Female	N/A	N - N/A	No	313	Level 1	720	730	1	730
ELA Reading	grade 8	White	No	Female	N/A	N - N/A	No	333	Level 2	930	930	0	970
ELA Reading	grade 8	White	No	Male	N/A	N - N/A	No	328	Level 2	760	780	2	780
ELA Reading	grade 8	White	No	Female	N/A	N - N/A	No	360	Level 4	850	880	3	910

ELA Reading	grade 8	Multi-Racial	Yes	Female	N/A	N - N/A	No	319	Level 1	380	390	1	400
ELA Reading	grade 8	American	No	Male	N/A	N - N/A	No	354	Level 4	770	800	3	800
ELA Reading	grade 8	White	No	Female	N/A	N - N/A	No	337	Level 3	860	670	-19	670
ELA Reading	grade 8	White	No	Female	N/A	N - N/A	No	324	Level 2	700	700	0	690
ELA Reading	grade 8	White	Yes	Female	N/A	N - N/A	No	318	Level 1	340	340	0	350
ELA Reading	grade 8	White	Yes	Male	N/A	N - N/A	No	341	Level 3	670	730	6	740

Test Subject	Test Grade	Ethnicity	Section 504	Gender (K-12)	Gender (Postsecondary Only)	Primary Exceptionality	English Learner (ELL)	Scale Score	Achievement Level	Overall IXL Math	IXL Math 11/19	IXL Math 12/4
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Mathematics	grade 6	Black or African American	No	Female	N/A	N - N/A	No	304	Level 1	580	600	2	600
Mathematics	grade 6	Black or African American	No	Female	N/A	N - N/A	No	304	Level 1	580	500	50	500

Mathematics	grade 6	Black or African American	No	Male	N/A	N - N/A	No	290	Level 1	300	480	18	500
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Mathematics	grade 6	American	No	Male	N/A	N - N/A	No	269	Level 1	300	310	1	320
Mathematics	grade 6	White	No	Male	N/A	N - N/A	No	328	Level 3	570	570	0	640
Mathematics	grade 6	White	No	Female	N/A	N - N/A	No	313	Level 2	540	560	2	560

Mathematics	grade 6	Hispanic or Latino	Yes	Male	N/A	N - N/A	No	336	Level 3	620	710	9	740
Mathematics	grade 6	Hispanic or Latino	No	Female	N/A	N - N/A	No	310	Level 2	370	380	1	420
Mathematics	grade 6	White	Yes	Male	N/A	N - N/A	No	327	Level 3	570	570	0	590

Mathematics	grade 6	Black or African American	No	Female	N/A	N - N/A	No	317	Level 2	630	640	1	610
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Mathematics	Black or African American	grade 6	No	Male	N/A	N - N/A	No	260	Level 1	410	410	0	400
Mathematics	White	grade 6	No	Male	N/A	N - N/A	No	286	Level 1	400	410	1	420
Mathematics	White	grade 6	Yes	Female	N/A	N - N/A	No	266	Level 1	380	370	-1	380
Mathematics	White	grade 6	No	Male	N/A	N - N/A	No	306	Level 1	360	370	1	360
Mathematics	White	grade 6	Yes	Male	N/A	N - N/A	No	327	Level 3	530	540	1	540
Mathematics	Black or African American	grade 6	No	Male	N/A	N - N/A	No	296	Level 1	430	440	1	440
Mathematics	White	grade 6	No	Female	N/A	N - N/A	No	316	Level 2	590	600	1	630
Mathematics	Black or African American	grade 6	No	Male	N/A	N - N/A	No	310	Level 2	510	540	3	550
Mathematics	Hispanic or Latino	grade 6	No	Female	N/A	N - N/A	No	289	Level 1	300	300	0	300
Mathematics	White	grade 6	No	Male	N/A	N - N/A	No	317	Level 2	500	540	4	560
Mathematics	Black or African American	grade 6	Yes	Female	N/A	N - N/A	No	270	Level 1	280	300	2	300
Mathematics	Hispanic or Latino	grade 6	No	Female	N/A	N - N/A	No	340	Level 4	650	710	6	750
Mathematics		grade 6									550	55	550
Mathematics	White	grade 7	Yes	Male	N/A	N - N/A	No	337	Level 3	680	690	1	730
Mathematics	White	grade 7	Yes	Male	N/A	N - N/A	No	320	Level 2	620	610	-1	650
Mathematics	White	grade 7	No	Male	N/A	N - N/A	No	329	Level 2	670	670	0	660
Mathematics	White	grade 7	No	Female	N/A	N - N/A	No	339	Level 3	660	650	-1	650
Mathematics		grade 7									470	47	470
Mathematics	White	grade 7	No	Male	N/A	N - N/A	No	309	Level 1	390	420	3	450
Mathematics	White	grade 7	No	Male	N/A	N - N/A	No	324	Level 2	620	610	-1	600
Mathematics	Hispanic or Latino	grade 7	Yes	Male	N/A	N - N/A	No	298	Level 1	390	420	3	440

Mathematics	grade 7	Hispanic or Latino	No	Female	N/A	N - N/A	No	319	Level 2	390	400	1	630
Mathematics	grade 7	White	No	Female	N/A	N - N/A	No	323	Level 2	710	710	0	700
Mathematics	grade 7	White	No	Female	N/A	N - N/A	No	331	Level 3	520	560	4	560
Mathematics	grade 7	Black or African American	No	Male	N/A	Emotional/Behavioral	Disability	304	Level 1	650	650	0	640
Mathematics	grade 7	White	No	Male	N/A	N - N/A	No	342	Level 3	780	770	-1	800
Mathematics	grade 7	Black or African American	No	Male	N/A	N - N/A	No	324	Level 2	700	700	0	680
Mathematics	grade 7	Black or African American	No	Female	N/A	N - N/A	No	307	Level 1	620	620	0	610
Mathematics	grade 7	American	Yes	Male	N/A	N - N/A	No	313	Level 1	500	520	2	550
Mathematics	grade 7	White	No	Female	N/A	N - N/A	No	334	Level 3	510	530	2	550
Mathematics	grade 8	White	No	Female	N/A	N - N/A	No	347	Level 3	760	760	0	750
Mathematics	grade 8	White	No	Male	N/A	N - N/A	No	354	Level 4	710	720	1	720
Mathematics	grade 8	White	No	Male	N/A	N - N/A	No	331	Level 2	700	710	1	720
Mathematics	grade 8	Hispanic or Latino	No	Female	N/A	N - N/A	No	334	Level 2	800	790	-1	790
Mathematics	grade 8	White	No	Male	N/A	N - N/A	No	325	Level 2	700	710	1	710
Mathematics	grade 8	Black or African American	No	Male	N/A	N - N/A	No	336	Level 2	700	720	2	720
Mathematics	grade 8	White	No	Female	N/A	N - N/A	No	347	Level 3	820	820	0	830
Mathematics	grade 8	White	Yes	Male	N/A	N - N/A	No	331	Level 2	670	670	0	660
Mathematics	grade 8	Black or African American	No	Female	N/A	N - N/A	No	329	Level 2	450	480	3	510

Mathematics	grade 8	White	No	Female	N/A	N - N/A	No	335	Level 2	620	620	0	620
Mathematics	grade 8	White	No	Male	N/A	N - N/A	No	307	Level 1	500	540	4	560
Mathematics	grade 8	White	No	Female	N/A	N - N/A	No	347	Level 3	690	700	1	730
Mathematics	grade 8	Black or African American	No	Female	N/A	K - Specific Learning Disability	No	301	Level 1	660	650	-1	620
Mathematics	grade 8	Multi-Racial	Yes	Male	N/A	N - N/A	No	343	Level 3	800	800	0	810
Mathematics	grade 8	Black or African American	No	Female	N/A	N - N/A	No	319	Level 1	500	500	50	500
Mathematics	grade 8	Multi-Racial	No	Female	N/A	N - N/A	No	345	Level 3	820	790	-3	780
Mathematics	grade 8	White	No	Male	N/A	N - N/A	No	341	Level 3	620	620	0	610
Mathematics	grade 8	Black or African American	No	Male	N/A	N - N/A	No	300	Level 1	510	520	1	510
Mathematics	grade 8	White	No	Male	N/A	N - N/A	No	333	Level 2	660	610	-5	620
Mathematics	grade 8	Hispanic or Latino	No	Male	N/A	Other Health	No	282	Level 1	470	460	-1	480
Mathematics	grade 8	White	No	Male	N/A	N - N/A	No	312	Level 1	530	530	0	560
Mathematics	grade 8	Black or African American	No	Male	N/A	N - N/A	No	330	Level 2	710	690	-2	710
Mathematics	grade 8	White	No	Female	N/A	N - N/A	No	338	Level 3	720	760	4	770
Mathematics	grade 8	Hispanic or Latino	No	Female	N/A	N - N/A	No	344	Level 3	790	780	-1	780
Mathematics	grade 8	White	No	Female	N/A	N - N/A	No	292	Level 1	490	490	0	470
Mathematics	grade 8	Black or African American	Yes	Female	N/A	N - N/A	No	298	Level 1	490	530	4	540

Test Subject	Test Grade	Ethnicity	Section 504	Gender (K-12)	Gender (Postsecondary Only)	Primary Exceptionality	English Language Learner (ELL)	Scale Score	Achievement Level	Overall IXL Math		IXL Math 12/4	
										IXL Math 11/19	IXL Math 12/4		
Mathematics	grade 8	Multi-Racial	No	Male	N/A	Disabling	No	308	Level 1	530	540	1	530
Mathematics	grade 8	Multi-Racial	Yes	Female	N/A	N - N/A	No	320	Level 1	620	600	-2	590
Mathematics	grade 8	Black or African American	No	Male	N/A	N - N/A	No	344	Level 3	780	790	1	800
Mathematics	grade 8	White	No	Female	N/A	N - N/A	No	308	Level 1	610	610	0	640
Mathematics	grade 8	White	No	Female	N/A	N - N/A	No	331	Level 2	630	620	-1	620
Mathematics	grade 8	White	Yes	Female	N/A	N - N/A	No	308	Level 1	500	500	0	520
Mathematics	grade 8	White	Yes	Male	N/A	N - N/A	No	356	Level 4	760	800	4	830

SISSON	LEVEL 1							FAST PM1	FAST PM1	IXL Diagonstic
ELA Reading	grade 6	Hispanic or Latino	6	No	Female	N - N/A	No	305	Level 1	300
ELA Reading	grade 6	Black or African America	6	Yes	Female	N - N/A	No	305	Level 1	190
ELA Reading	grade 6	Hispanic or Latino	6	No	Female	N - N/A	No	300	Level 1	350
ELA Reading	grade 6	White	6	Yes	Female	N - N/A	No	298	Level 1	350
ELA Reading	grade 6	White	6	Yes	Male	N - N/A	No	296	Level 1	380
ELA Reading	grade 6	Black or African America	6	No	Female	N - N/A	No	293	Level 1	400
ELA Reading	grade 6	Black or African America	6	No	Male	N - N/A	No	280	Level 1	270
ELA Reading	grade 6	Black or African America	6	No	Male	N - N/A	No	277	Level 1	230
ELA Reading	grade 7	White	7		Female	N - N/A	No	317	Level 1	
ELA Reading	grade 7	Black or African America	7	No	Male	N - N/A	No	309	Level 1	500
ELA Reading	grade 7	Hispanic or Latino	7	No	Female	N - N/A	No	303	Level 1	300
ELA Reading	grade 8	Multi-Racial	8	Yes	Female	N - N/A	No	319	Level 1	380
ELA Reading	grade 8	White	8	No	Male	N - N/A	No	318	Level 1	590
ELA Reading	grade 8	White	8	Yes	Female	N - N/A	No	318	Level 1	340
ELA Reading	grade 8	Hispanic or Latino	8	No	Male	V - Other Health	No	314	Level 1	190
ELA Reading	grade 8	Black or African America	8	No	Female	N - N/A	No	313	Level 1	720
ELA Reading	grade 8	White	8	No	Female	N - N/A	No	311	Level 1	350
ELA Reading	grade 8	Black or African American	8	No	Female	K - Specific Learning	No	309	Level 1	380
ELA Reading	grade 8	Black or African America	8	No	Female	N - N/A	No	309	Level 1	390

ELA Reading	grade 8	Black or African America	8	Yes	Female	N - N/A	No	308	Level 1	140
ELA Reading	grade 8	Black or African America	8	No	Male	N - N/A	No	287	Level 1	300
Wood										
ELA Reading	grade 6	Black or African America	6	No	Female	N - N/A	No	314	Level 2	610
ELA Reading	grade 6	Black or African America	6	No	Male	N - N/A	No	309	Level 2	240
ELA Reading	grade 6	Black or African America	6	No	Male	N - N/A	No	309	Level 2	370
ELA Reading	grade 7	White	7	No	Male	N - N/A	No	330	Level 2	510
ELA Reading	grade 7	Native America	7	Yes	Male	N - N/A	No	328	Level 2	780
ELA Reading	grade 7	Hispanic or Latino	7	Yes	Male	N - N/A	No	325	Level 2	470
ELA Reading	grade 7	White	7	No	Male	N - N/A	No	324	Level 2	420
ELA Reading	grade 7	Black or African America	7	No	Female	N - N/A	No	319	Level 2	380
ELA Reading	grade 7	Hispanic or Latino	7	Yes	Female					
Torres										
ELA Reading	grade 8	White	8	No	Male	N - N/A	No	336	Level 2	860
ELA Reading	grade 8	White	8	No	Male	N - N/A	No	334	Level 2	600
ELA Reading	grade 8	White	8	No	Female	N - N/A	No	333	Level 2	930
ELA Reading	grade 8	Multi-Racial	8	No	Female	N - N/A	No	333	Level 2	740
ELA Reading	grade 8	White	8	No	Female	N - N/A	No	333	Level 2	560
ELA Reading	grade 8	Multi-Racial	8	No	Male	Learnin	No	332	Level 2	580
ELA Reading	grade 8	White	8	No	Male	N - N/A	No	328	Level 2	800
ELA Reading	grade 8	White	8	No	Male	N - N/A	No	327	Level 2	740
ELA Reading	grade 8	Black or African America	8	No	Male	N - N/A	No	327	Level 2	540
ELA Reading	grade 8	White	8	Yes	Male	N - N/A	No	326	Level 2	420
ELA Reading	grade 8	White	8	No	Female	N - N/A	No	324	Level 2	700

ELA Reading	grade 8	Hispanic	8							
Haight										
ELA Reading	grade 6	White	6	No	Male	N - N/A	No	326	Level 3	330
ELA Reading	grade 6	White	6	No	Male	N - N/A	No	338	Level 3	630
ELA Reading	grade 6	White	6	Yes	Male	N - N/A	No	336	Level 3	380
ELA Reading	grade 6	Hispanic or Latino	6	Yes	Male	N - N/A	No	328	Level 3	740
ELA Reading	grade 7							326	Level 3	330
ELA Reading	grade 7	White	7	No	Female	N - N/A	No	340	Level 3	470
		Black or African America				J - Emotional/Behavioral				
ELA Reading	grade 7	n	7	No	Male		No	340	Level 3	430
ELA Reading	grade 7	White	7	No	Female	N - N/A	No	340	Level 3	740
ELA Reading	grade 7	White	7	No	Male	N - N/A	No	339	Level 3	510
ELA Reading	grade 7	White	7	No	Female	N - N/A	No	339	Level 3	490
ELA Reading	grade 7	Black or African America	7	Yes	Male	N - N/A	No	337	Level 3	580

Watson										
ELA Reading	grade 8	Black or African America	8	No	Male	N - N/A	No	351	Level 3	680
ELA Reading	grade 8	Hispanic or Latino	8	No	Female	N - N/A	No	346	Level 3	690
ELA Reading	grade 8	White	8	No	Female	N - N/A	No	344	Level 3	580
ELA Reading	grade 8	White	8	No	Male	N - N/A	No	344	Level 3	740
ELA Reading	grade 8	Hispanic or Latino	8	No	Female	N - N/A	No	344	Level 3	840
ELA Reading	grade 8	White	8	No	Female	N - N/A	No	342	Level 3	710
ELA Reading	grade 8	White	8	Yes	Male	N - N/A	No	341	Level 3	680
ELA Reading	grade 8	White	8	No	Female	N - N/A	No	337	Level 3	660

Wier										
ELA Reading	grade 6	White	6	No	Male	N - N/A	No	362	Level 5	460
ELA Reading	grade 6	Black or African America	6	No	Male	N - N/A	No	354	Level 4	600
ELA Reading	grade 6	Hispanic or Latino	6	No	Female	N - N/A	No	352	Level 4	850
ELA Reading	grade 6	White	6	No	Female	N - N/A	No	347	Level 4	570
ELA Reading	grade 6	White	6	No	Female	N - N/A	No	340	Level 4	700
ELA Reading	grade 6	White	6	No	Male	N - N/A	No	339	Level 4	460

ELA Reading	grade 7	White	7	No	Female	N - N/A	No	350	Level 4	350
ELA Reading	grade 7	White	7	Yes	Male	N - N/A	No	348	Level 4	320
ELA Reading	grade 7	White	7	No	Male	N - N/A	No	348	Level 4	670
ELA Reading	grade 8	White	8	No	Male	N - N/A	No	362	Level 4	850
ELA Reading	grade 8	White	8	No	Female	N - N/A	No	360	Level 4	850
ELA Reading	grade 8	Multi-Racial	8	Yes	Male	N - N/A	No	360	Level 4	520
ELA Reading	grade 8	Black or African America	8	No	Male	N - N/A	No	354	Level 4	770

StudentGrade	EndTestDate	EndRIT		
6	12/7/2022	186		
6	12/7/2022	194		
6	12/7/2022	198		
6	12/7/2022	199		
6	12/7/2022	199		
6	12/7/2022	201		
6	12/7/2022	202		
6	12/7/2022	204		
6	12/7/2022	204		
6	12/7/2022	206		
6	12/7/2022	209		
6	12/7/2022	209		
6	12/7/2022	211		
6	12/7/2022	214		
6	12/7/2022	214		
6	12/7/2022	216		
6	12/7/2022	216		
6	12/7/2022	217		
6	12/7/2022	220		
6	12/7/2022	222		
6	12/7/2022	226		
6	12/7/2022	230		
7	12/7/2022	193		
7	12/7/2022	203		
7	12/7/2022	205		
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7	12/7/2022	222		
7	12/7/2022	225		
8	12/7/2022	194		
8	12/7/2022	200		
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8	12/7/2022	210		

8	12/7/2022	212		
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8	12/7/2022	216		
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8	12/7/2022	225		
8	12/7/2022	227		
8	12/7/2022	230		
8	12/7/2022	231		
8	12/7/2022	231		
8	12/7/2022	232		
8	12/7/2022	235		
8	12/7/2022	237		
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