



NOTICE OF MEETING OF THE BOARD OF DIRECTORS Notice is hereby given that a meeting of the Board of Directors of IDEA Public Schools will be held on May 26, 2022. The Board will convene in Open Session at 5:00 pm (EST). The Board meeting will be held at:

IDEA Hope
5050 E 10th Ave
Tampa, FL 33619

Such meeting is a regular meeting. To join via conference call pursuant to the rules adopted by the Administration Commission under s. e120.54(5) use login information below.

Members of the public may submit comments on any agenda item(s) being considered by the Board or may request to address the board by submitting a request to Jennifer.White@ideapublicschools.org. Requests should be submitted no later than 1:30pm (EST) of the day of the board meeting.

Meeting URL: [Login](#) or call in at (689)-223-2878: Code: 709 115 912#

IDEA Florida

Board Meeting Agenda

May 26, 2022

Lizzette Gonzalez-Reynolds, Chair
Nick Rhodes, Secretary
Gary Chartrand, Director
Christina Barker, Director

Call to Order: 5:00 pm EST

Welcome: Board Chair

1. Updates

- A. National Updates
- B. Regional Updates

2. Approval of Minutes from March 24, 2022, business meeting

3. Action Items

- A. Board approval of budget amendment to procure NetSync services
- B. Board approval of budget amendment to advance funds to initiate purchase of start up kits
- C. Board approval of budget amendment for funding for CapEx projects
- D. Board approval of budget amendment for funding adjustments for buses that received prior purchase approval
- E. Board approval of budget amendment for rental costs of modular storage containers
- F. Board approval of selection of Safe School Officers (SSO)
- G. Board approval of Performance Based Agreement for the fourth Jacksonville campus between IDEA FL, Inc. and Duval County School Board

- H. Board approval of resolutions for formation of IPS Florida LLC as borrower for a 2022 bond financing and subordinated loan
- I. Board approval of resolutions for loan and lease amendments to the IPS-IDEA FL financings
- J. Board approval of resolutions for master equipment leases between IDEA FL regions and IPS
- K. Board approval of auditor selection
- L. Board adoption of Florida Workplace Drug Free Policy
- M. Board ratification of Form 990
- N. Board approval of Principal contract renewal
- O. Board adoption of 2022-23 Board of Directors Meeting Calendar
- P. Board approval of agreement between IDEA FL and Cathedral Arts Project

- 4. **Consent Agenda**
- 5. **Public Comment**
- 6. **Member Comments**
- 7. **Adjourn**

IDEA Public Schools
Florida Board of Directors Meeting

March 24, 2022

5:00 pm EST

Summary of Motions and Approvals

The Board passed a motion to approve the minutes from the February 24, 2022, business meeting.

Motion made by: Nick Rhodes
Second to motion: Gary Chartrand
All in favor: Motion carries unanimously.

The Board passed a motion to amend the agenda to add the advanced spend funds for technology for the Jacksonville campus.

Motion made by: Nick Rhodes
Second to motion: Christina Barker
All in favor: Motion carries unanimously.

The Board passed a motion to approve the ratification for the amended lease agreement regarding IDEA River Bluff presented by Steve Hadley.

Motion made by: Nick Rhodes
Second to motion: Christina Barker
All in favor: Motion Carries unanimously.

The Board passed a motion to approve the lease agreement between IDEA Florida, Inc. and IPS Enterprises, Inc. for property in Tampa, Florida.

Motion made by: Nick Rhodes
Second to motion: Christina Barker
All in favor: Motion carries unanimously.

The Board passed a motion to approve the notice of intent and draft Performance Based Agreement for Jacksonville Campus #4.

Motion made by: Nick Rhodes
Second to motion: Christina Barker
All in favor: Motion carries unanimously.

The Board passed a motion to approve the proposed additions to the IDEA grading policy.

Motion made by: Nick Rhodes
Second to motion: Christina Barker
All in favor: Motion carries unanimously.

The Board passed a motion to approve the amended contract with US Foods.

Motion made by: Nick Rhodes
Second to motion: Christina Barker
All in favor: Motion carries unanimously.

The Board passed a motion to approve the partnership agreement with Jacksonville University.

Motion made by: Nick Rhodes
Second to motion: Christina Barker
All in favor: Motion carries unanimously.

The Board passed a motion to approve the contract with Netsync.

Motion made by: Nick Rhodes
Second to motion: Christina Barker
All in favor: Motion carries unanimously.

The Board passed a motion to approve the contract with Spectrum.

Motion made by: Nick Rhodes
Second to motion: Christina Barker
All in favor: Motion carries unanimously.

The Board passed a motion to approve the IDEA Florida bank account resolution to approve Miguel Berlanga, Lizzette Reynolds, Leanne Hernandez, Vanessa Garza, and Jazmine Leon-Wing as account authorizers.

Motion made by: Nick Rhodes
Second to motion: Christina Barker
All in favor: Motion carries unanimously.

The Board passed a motion to approve the advanced spend of the FY 22-23 budget for instructional materials.

Motion made by: Nick Rhodes
Second to motion: Christina Barker
All in favor: Motion carries unanimously.

Board Members present: Lizzette Gonzalez Reynolds, Nick Rhodes, Christina Barker, Gary Chartrand

Board Members not present:

Staff, Legal Counsel and Consultants present: Daniel Woodring, Adam Miller, Alec Macaulay, Andrew Clarence, Curtis Lawrence, JR, Daniel Garza, Fernando Aguilar, Genevieve Chang, Heather Arratia, Jennifer White, Jessica Hess, Katoya Mccaskill, Miguel Berlanga, Octavius Davis, Rolando Posada, Simaran Bakshi, Steven Handley, III, Travis Markey, Tita Terán

Audience present: None

Meeting is called to order by Lizzette Reynolds at 5:00 pm (EST)

Updates

National Update: Jessica Hess, Chief Compliance and Administrative Officer
Financial Update: Travis Markey, Sr. Director of Finance/IPS Controller
Facilities Update: Stephen Hadley, II, VP of Facilities and Construction
Regional Update: Rolando Posada, Area Superintendent

Approval of Minutes

Lizzette Reynolds requested a motion to approve the minutes from the February 24, 2022, Board of Directors meeting.

Motion made by: Nick Rhodes
Second to motion made by: Gary Chartrand
All in favor, None Opposed.
Motion carries unanimously.

Amendment to the agenda

Lizzette Reynolds looked for a motion to amend the agenda to add the advanced spend of the FY22-23 budget for instructional materials.

Motion made by: Nick Rhodes
Second to motion: Christina Barker
All in favor, None Opposed.
Motion carries unanimously.

Action Item A: Lease Agreement - Portable Classrooms

The proposed lease for 18 portable classrooms to be used at IDEA River Bluff for the first semester of the 2022-23 school year was approved in February. Since that approval, a need for an additional portable classroom was identified and action is requested for the board to ratify the amendment to the original, approved lease. While the number of portable classrooms has increased, due to some other deductions from the original invoice, even with the addition the total cost of the lease does not exceed the originally approved \$800,000.

Lizzette Reynolds looked for a motion to approve the ratification for the amended lease agreement regarding IDEA River Bluff presented by Steve Hadley.

Motion made by: Nick Rhodes
Second to motion: Christina Barker
All in favor, None Opposed.
Motion carries unanimously.

No public comment confirmed by Jennifer White, Director of Board Relations & Governance

Action Item B: Lease Agreement – Tampa Bay Property

IPS Enterprises, Inc., a Texas nonprofit corporation is seeking to obtain financial arrangements for IDEA Florida, Inc.'s Tampa Hart Pond Campus, located at or about 9839 Skewlee Road, Thonotosassa, Florida, 33592 (the "Tampa III Financing"). Because IPS Enterprises, Inc. is an established organization with strong financial history, it can obtain optimal financing arrangements. IPS Enterprises, Inc. will own the real estate and obtain debt to acquire, construct, and equip education facilities at the Hart Pond Campus. The lease payments that IDEA Florida, Inc. pays to IPS Enterprises, Inc. pursuant to the Lease Agreement will be used to pay the debt service associated with the financing. The Lease Agreement is an agreement between IDEA Florida, Inc. and IPS Enterprises, Inc. in which IPS Enterprises, Inc. agrees to provide the facilities and IDEA Florida, Inc. agrees to pay the lease revenues according to the repayment schedules (the repayment schedules are not yet finalized). The Lease Agreement between IDEA Florida, Inc. and IPS Enterprises, Inc. is made pursuant to a senior loan from CLI Capital, a Texas real estate investment trust and a subordinate loan from the Florida Department of Education both loaned to IPS Enterprises, Inc. IDEA Florida, Inc. will be the guarantor of both the senior and subordinate loans. The senior loan and subordinate loan will be issued in an aggregate principal amount not to exceed \$30,000,000; however, the final loan amounts and interest rates have not been finalized (the draft Sources and Uses distributed on 2/16/22 reflects a tentative senior loan amount of \$17,590,022 a taxable rate of 5.50% and a subordinate loan amount of \$8,673,535 and taxable rate of 1.09%). The aggregate principal amount of the loans will not exceed \$30,000,000. The loan will have a bifurcated closing. As such, the senior loan is currently set to close on March 29, 2022. The subordinate loan will close at a later date (date is still pending). In addition to the resolution and lease, the documents below will need to be signed by the Authorized Representative of IDEA Florida, Inc., as defined in the resolution, for the senior and subordinate loan closing (HAK will prepare the signature packet with all required documents and provide instructions on signing):

Lizzette Reynolds looked for a motion to approve the lease agreement between IDEA Florida, Inc. and IPS Enterprises, Inc. for property in Tampa, Florida.

Motion made by: Christina Barker
Second to motion: Nick Rhodes
All in favor, None Opposed.
Motion carries unanimously.

No public comment confirmed by Jennifer White, Director of Board Relations & Governance

Action Item C: Performance Based Agreement

Lizzette Reynolds looked for a motion to approve the notice of intent and draft Performance Based Agreement for Jacksonville Campus #4.

Motion made by: Nick Rhodes
Second to motion: Christina Barker
All in favor, None Opposed.
Motion carries unanimously.

No public comment confirmed by Jennifer White, Director of Board Relations & Governance

Action Item D: IDEA Florida Grading Policy

The proposed grading policy amendment includes an additional critical student intervention section. This addition is aligned to Section 1003.4156, Florida Statute, middle school students who score at Level 1 on FSA 2.0 Reading are required to complete an intensive reading course. Those students who score at Level 2 must be placed in an intensive reading course or a content area reading intervention course. The inclusion of critical student intervention section gives campus leaders discretion to meet the unique needs of their students including providing multiple assessment types, grading weights, and letter grade rubric.

Lizzette Reynolds looked for a motion to approve the proposed additions to the IDEA grading policy.

Motion made by: Nick Rhodes
Second to motion: Christina Barker
All in favor: Motion carries unanimously.

No public comment confirmed by Jennifer White, Director of Board Relations & Governance

Action Item E: Amended Contract – US Foods

The amendment is to include two new locations in Jacksonville to the existing contract approved by the board on May 28, 2021 for purchase of food and non-food items. The item is part of cooperative agreement with OMNIA Partners contract #19FS1 for food products and distribution for K-12 and other public agency services.

Lizzette Reynolds looked for a motion to approve the amended contract with US Foods.

Motion made by: Nick Rhodes
Second to motion: Christina Barker
All in favor: Motion carries unanimously.

No public comment confirmed by Jennifer White, Director of Board Relations & Governance

Action Item F: Affiliate Agreement – Jacksonville University

The University and IDEA are interested in enhancing the education of approved students in the Brooks Rehabilitation College of Healthcare Sciences (BRCHS) to allow students in a cooperative program of instruction and clinical/internship experiential.

Lizzette Reynolds looked for a motion to approve the partnership agreement with Jacksonville University.

Motion made by: Nick Rhodes
Second to motion: Christina Barker
All in favor, None Opposed.
Motion carries unanimously.

Action Item G: Contract - Netsync

These services were bid out through E-Rate, and Netsync was the selected provider. The contract is for the purchase of equipment and installation for new construction as well as the refresh of infrastructure at several campuses. This does not bind us to purchasing, but only that we must use Netsync as the service provider for these projects. The services term is for FY 22-23.

Lizette Reynolds looked for a motion to approve the contract with Netsync.

Motion made by: Nick Rhodes
Second to motion: Christina Barker
All in favor, None Opposed.
Motion carries unanimously.

Action Item H: Contract - Spectrum

The contract with Spectrum is for the internet/WAN service renewal for the Jacksonville campuses opening in 2022 as well as the temporary leased Jacksonville Regional Office. The contract was bid out through E-Rate, and Spectrum was the sole bidder for the RFP. The money allocation will be from the enterprise telecom budget. Services will be for FY 22-23.

Lizette Reynolds looked for a motion to approve the contract with Spectrum.

Motion made by: Nick Rhodes
Second to motion: Christina Barker
All in favor, None Opposed.
Motion carries unanimously.

Action Item I: Signature Authority – Account Signature

The proposed resolution on bank signature authority is to update the signatories on all Florida bank accounts to allow backup personnel to assist with day-to-day cash management processes and to authorize signatories on all Florida accounts as follows:

Lizzette Gonzalez Reynolds – Board Chair
Leanne Hernandez – Chief Financial Officer
Travis Markey – Sr. Director of Finance /IPS Controller
Vanessa Garza – Director of Accounting
Jazmine Leon-Wing – VP of Treasury
Miguel Berlanga – Director of Treasury

Lizzette Reynolds looked for a motion to approve the IDEA Florida bank account resolution to approve Miguel Berlanga, Lizzette Reynolds, Leanne Hernandez, Vanessa Garza, and Jazmine Leon-Wing as account authorizers.

Motion made by: Nick Rhodes
Second to motion: Christina Barker
All in favor, None Opposed.
Motion carries unanimously.

Action Item J: Funds

Andre Clarence, Managing Director of Financial Planning, presented the recommendation to approve the advanced spending of FY 22-23 budget for technology, furniture and instructional materials. He indicated that in order to ensure readiness in preparation for the 2022-2023 school year, it was necessary to spend funds in advance of the new fiscal year. Due to the size and scale of IDEA's instructional demands on publishers and curriculum writers, must occur within the 21-22 school year, to ensure delivery of technology, furniture, and materials prior to the beginning of the 22-23 school year.

The total projected spend for technology for IDEA Jacksonville is \$221,675.92.

This cost is broken down as follows:

Projectors: \$145,600.00
Document Cameras: \$19,760.00
Student Headsets: \$10,728.00
Front Office Technology: \$45,587.92

These expenses do not include costs associated with student and staff laptops, which are managed by the Technology Operations department.

The total projected spend for technology for IDEA Tampa is 97,801.00. The cost is broken down as follows:

Projectors: \$72,800
Document Cameras: \$9,880.00
Student Headsets: \$15,121.00

These expenses do not include costs associated with student and staff laptops, which are managed by the Technology operations department.

The total projected spend for furniture for IDEA Jacksonville is \$966,660.63.

This cost is broken down as follows:

Equipment: \$739,211.07

Services (Freight, Delivery, Installation): \$227,449.56

The total projected spend for furniture for IDEA Tampa is \$267,503.50 The cost is broken down as follows:

Equipment: \$204,561.50

Services (Freight, Delivery, Installation): \$62,942.00

The total projected spend for instructional materials including student and teacher materials, manipulatives, printed and digital materials for IDEA Tampa is \$736,326.93.

Lizette Reynolds looked for a motion to approve the advanced spend of the FY 22-23 budget for instructional materials.

Motion made by: Nick Rhodes

Second to motion: Christina Barker

All in favor, None Opposed.

Motion carries unanimously.

Consent Agenda

Lizette Reynolds announced that no consent agenda items were in place for this meeting.

Public Comment: None

Member Comment: Gary Lindgren made a comment regarding the Executive Director. Rolando Posada indicated they were close to selecting a candidate for the vacancy.

Adjourn

Meeting was adjourned at 5:54 pm EST.

I certify that the foregoing are the true and correct minutes of the meeting of the Board of Directors of IDEA Florida held on March 24, 2022.

Nick Rhodes, Board Secretary

Date

DRAFT

**IDEA Florida
Board Action Item
May 26, 2022**

Subject: Proposed Amendment to River Bluff Budget

Proposed Board Action: For Approval

Executive Summary: The proposed budget amendment is to be able to procure services from a vendor named Netsync to handle the shipment, installation and configuration of network equipment being used to outfit the IDEA River Bluff Incubation site that will be used for the Fall 2022 semester while the true campus building continues to be completed during that time.

- \$12,533.60 – Installation & Deployment per Statement of Work

Supporting Documentation: Statement of Work provided by Netsync

Quote for services provided by Netsync

Presenter: Assistant Director of Technical PMO – Dennis Stewart

Work Order – 220042445

Client Information		
Client IDEA Public Schools		
Client Contact Preston Jinnette	Client Phone Number 737.239.2554	Client Email Address preston.jinnette@ideapublicschools.org

Services Requested: Cisco Meraki Deployment – River Bluff
Description of Services to be Performed: <ul style="list-style-type: none">Netsync will relocate network and wireless hardware to include:<ul style="list-style-type: none">Cisco Meraki wireless access points (APs) – qty. 20.Cisco Catalyst 9300 switches – qty.5.Meraki MX appliance – qty. 1.Box up, inventory, and ship from Austin location to Florida River Bluff campus into 20 portables.Unbox, configure, and prepare all hardware for installation.Install all hardware and verify connectivity.<p>Note: Client will provide optics and fiber patch cables as well as cabling needed for connectivity.</p>Netsync will provide project management time for entirety of the project.Netsync will provide six hours of Day 1 support:<ul style="list-style-type: none">Two hours for switching.Two hours for wireless.Two hours for Meraki MX appliance.
Assumptions: <ul style="list-style-type: none">Client will provide Netsync with full access to the relevant functional, technical, and business resources with adequate skills and knowledge to support the performance of services.Client delays to provide Netsync the necessary data to accomplish each task may result in timeline changes.Netsync is not responsible for project delays caused by other vendors and/or manufacturing issues that may impede progress and/or closure of Netsync Work Order deliverables.Anything not specifically stated in this document is outside the scope of this Work Order.



Service Level Agreement:

Standard hours of operation are **8:00 AM to 5:00 PM local time Monday through Friday**. Netsync understands that due to the nature of the industry and work performed, after-hours and weekend availability are often required. In the event Netsync resources are required to perform work outside of the standard hours of operation, agreed-upon work windows will be discussed and subsequently documented via email. A Client project stakeholder or technical contact must be either on location or on call during the agreed-upon after-hours and/or weekend work window(s).

Work Order Scope Change Requests:

Netsync is fully committed to completing this project on time and within the established budget. All scope changes and out-of-scope (OOS) requests must be clearly communicated to the Account Manager (AM) or Project Manager (PM) before those changes or requests are acted on or performed by the assigned resource(s). The following outlines the scope change or OOS request procedure:

- Client will notify the AM or PM regarding the requested move, add, or change.
- The PM will submit a Change Request (CR).
- The assigned Netsync Lead Engineer will verify the technical accuracy of the CR.
- The PM will submit the CR to Client for subsequent approval and sign-off.
- Client will return a signed copy of the CR to either the AM or PM.

All other terms within the original Work Order, in addition to the signed CR, will remain intact.

Client Agreement (Signature indicates that the terms and conditions have been read and understood)

Authorized Client Representative Signature and Title

Date:

Management Approval

Date:

NETSYNC

2500 West Loop South, Ste.
410/510
Houston, TX 77027 USA
713.218.5000

QUOTE

AAAQ363799-03

Quote #:	AAAQ363799-03
Date:	05/06/2022
Valid for:	30 Days

Sell To Contact	Inside Sales	Account Manager
IDEA Public Schools preston.jinnette@ideapublicschools.org 737.239.2554	Michelle Bailey mbailey1@netsync.com	Xavier A Trevino xtrevino@netsync.com

Please send purchase order to: PO@netsync.com

Line #	Part	Description	Qty	Unit Price	Ext Price
Main Site					Sub Total 12,533.60
Labor					
1.0	NET-PRO-SRVC	Installation & Deployment per SoW. EN: Route - Switch - UPS - Combined ,EN: Wireless Install ,SEC: NextGen Firewalls ASA	4	3,133.40	12,533.60

Notes: 220042445-133158-01

Requested Services
Netsync DIR-CPO-4430 DIR-CPO-4430

Total	12,533.60
Tax/Vat	0.00
Shipping	0.00
Grand Total USD	12,533.60

**IDEA Florida
Board Action Item
May 26, 2022**

Subject: Proposed Amendment to FY 2021-22 Budget

Proposed Board Action: For Approval

Executive Summary:

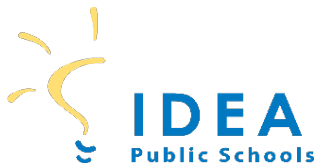
Advance funding to initiate the purchase order for the startup kits for launching campuses SY22-23 is needed to avoid supply delay issues. If these items are not ordered in advance, they will not be ready for the 2022-23 school year. The funding is allocated in the SY22-23 via School of Hope.

The vendor is a Co-Op vendor, Home Dept, and each startup kit is \$10,000 (\$20,000 total)

- IDEA Bassett
- IDEA River Bluff

Supporting Documentation:

Presenter: Director of Financial Planning & Analysis – Andrew Clarence



Date Submitted:
Requested by:

Budget Amendment Request Form

Existing Budget Contribution

Account String	Description
	Use these lines to describe the contribution from your budget and the budget of other teams if applicable.
Total Existing Budget Contribution	

Additional Funds Requested

Account String	Description
4312-6311-000-1304	Startup Kit - Jack 1
4312-6311-000-2304	Startup Kit - Jack 1
4312-6311-000-1305	Startup Kit - Jack 2
4312-6311-000-2305	Startup Kit - Jack 2
4312-6311-000-1401	Startup Kit - Cinci 1
4312-6311-000-2401	Startup Kit - Cinci 1
4312-6311-000-1402	Startup Kit - Cinci 2
4312-6311-000-2402	Startup Kit - Cinci 2
Total Additional Funds Requested	
Total Allocation	

Rationale for additional funding request.

Create PO number to secure startup items (chemicals, trashcans, liners,etc). Items will not be received until after

April 13, 2022
Elda Pruneda

Amount	
\$	-

Amount	
\$	7,622.25
\$	2,540.75
\$	7,622.25
\$	2,540.75
\$	7,622.25
\$	2,540.75
\$	7,622.25
\$	2,540.75
\$	40,652.00
\$	40,652.00

r 07/01/2022



Quote Detail

Customer: IDEA LAKE HOUSTON	Shipped To:	Subtotal	\$1,129.80
Customer ID: 1593047	5627 S LAKE HOUSTON PKWY	Tax	\$0.00
Quote ID: 31474673	HOUSTON, TX 77049	Shipping	\$0.00
Quote Description: Start up items		Handling	\$0.00
Quote Date: 4/19/2021		Total	\$1,129.80

Item Number	Description	Unit Price	Qty.	Unit of Measure	Price
SBSAZU1LG	Deb Refresh Azure Foam Wash, 1l Green Tip Cartridge (6 per Case)	\$37.26	10	Case	\$372.60
REN06109-SP	Renown Premium Junior 3.35 in. x 1000 ft. 2-Ply Jumbo Soft Superior Quality White LEED Certified (12-Case)	\$28.28	10	Case	\$282.80
312255409	Renown 7.5 in. White Advanced Controlled High-Capacity Hardwound Paper Towels (1,000 ft. per Roll, 6-Rolls per Case)	\$47.44	10	Case	\$474.40
				Subtotal	\$1,129.80
				Tax	\$0.00
				Shipping	\$0.00
				Handling	\$0.00
				Total	\$1,129.80

Questions about this quote?

Contact our Customer Service representatives at 1-866-412-6726

Quote Detail

Customer: IDEA
Customer ID: 1593047
Quote ID: 31354302
Quote Description: Idea Startup order 2021
Quote Date: 4/12/2021

Subtotal	\$8,413.06
Tax	\$0.00
Shipping	\$206.77
Handling	\$0.00
Total	\$8,619.83

Item Number	Description	Unit Price	Qty.	Unit of Measure	Price
REN08012-VP	Renown 18 Gal. Wet/Dry Vacuum Tank Shovel Nose Design	\$513.59	1	Each	\$513.59
REN08008-VP	Renown 3-Speed Blower	\$170.56	1	Each	\$170.56
RCP617388BK	Rubbermaid Commercial Products Plastic Cleaning Cart with Zippered Yellow Vinyl Bag	\$143.17	3	Each	\$429.51
REN05114	Renown 25 in. English and Spanish Caution Wet Floor Sign in Yellow	\$8.70	5	Each	\$43.50
RCP9S1600YL	Rubbermaid Commercial Products Tri Safety Caution Sign - Closed for Cleaning	\$21.63	2	Each	\$43.26
294432	Honeywell North Body Fluid Clean Up Kit Bag	\$12.20	2	Each	\$24.40
3590222	Purell Body Fluid Spill Kit	\$69.34	2	Each	\$138.68
REN05259	Renown 30 in. to 45 in. Lambs Wool Extendable Duster	\$6.90	3	Each	\$20.70
202593573	Cordova Bulldog Safety Glasses Single Wrap Around Clear Scratch Resistant Lens	\$1.25	3	Each	\$3.75
REN03881-IB	Renown FLOOR SCRAPER, 48 IN.	\$9.98	3	Each	\$29.94
RCP758088YL	Rubbermaid Commercial Products Wave Brake 35 Qt. Yellow Side-Press Combo Mop Bucket and Wringer System	\$69.95	5	Each	\$349.75
RCP295600GY	Rubbermaid Commercial Products 7 gal. Gray Rectangular Deskside Trash Can	\$5.22	24	Each	\$125.28
RCP295700GY	Rubbermaid Commercial Products 10.25 Gal. Gray Rectangular Trash Can	\$9.17	40	Each	\$366.80
312441293	MAXIPLUS 13 in. Assembled Lobby Dust Pan with Lobby Broom	\$25.23	3	Each	\$75.69
RCP264360GY	Rubbermaid Commercial Products Brute 44 Gal. Grey Round Vented Trash Can	\$42.11	4	Each	\$168.44
RCP264560GY	Rubbermaid Commercial Products Lid Only - Brute 44 Gal. Grey Round Vented Trash Can	\$15.45	4	Each	\$61.80
RCP9T1300BK	Rubbermaid Commercial Products 1/2 cu. yd. Capacity Black Structural Foam Utility Duty Tilt Truck	\$472.77	1	Each	\$472.77
IMP799200-90	IMPACT 21.25 in. SDS Deluxe Right to Know Center with Binder	\$75.41	2	Each	\$150.82
AND555000046	M+A Matting SuperScrape 45 in. x 68 in. Scraper Mat	\$79.46	8	Each	\$635.68
AND555000035	M+A Matting SuperScrape 34 in. x 55 in. Scraper Mat	\$58.33	5	Each	\$291.65
817170	ProPlus 6 in. Heavy Duty Professional Plunger	\$4.01	3	Each	\$12.03
302835243	MOTOROLA DLR 1-Watt 6-Channel Digital Business 2-Way Radio	\$234.33	4	Each	\$937.32
407926	RIDGID 6 ft. K-6 DH Toilet Auger with Drop Head	\$53.98	1	Each	\$53.98
214121	Urinal Auger	\$53.44	1	Each	\$53.44

Item Number	Description	Unit Price	Qty.	Unit of Measure	Price
785158	WERNER 6 ft. Fiberglass Twin Step Ladder with 300 lbs. Load Capacity Type IA Duty Rating	\$139.40	1	Each	\$139.40
785156	WERNER 8 ft. Fiberglass Step Ladder with 250 lbs. Load Capacity Type I Duty Rating	\$120.29	1	Each	\$120.29
801744	WERNER 24 ft. Fiberglass Extension Ladder with 300 lbs. Load Capacity Type IA Duty Rating	\$245.65	1	Each	\$245.65
801975	Milwaukee 600 lbs. Capacity Convertible Hand Truck	\$102.28	1	Each	\$102.28
3578407	Milwaukee 1,000 lbs. Capacity 4-in-1 Hand Truck	\$149.98	1	Each	\$149.98
3577718	JET 20.5" X 48" PALLET TRUCK	\$474.30	1	Each	\$474.30
2471788	Energizer 2D Eveready Industrial Economy LED Flashlight	\$9.42	4	Each	\$37.68
464900	Southwire 50 ft. 12/3 SJTW Hi-Visibility Outdoor Heavy-Duty Extension Cord with Power Light Plug	\$34.25	2	Each	\$68.50
294312	Honeywell Green Vest with Reflective Strips	\$9.05	4	Each	\$36.20
311594706	KingChain 3/16 in. x 25 ft. Grade 30 Zinc-Plated Steel Proof Coil Chain	\$36.44	1	Pack	\$36.44
714838	Master Lock No. 3 Steel Laminated Padlock 1-1/2 in. L Shackle Keyed Alike No. 0464	\$13.31	2	Each	\$26.62
2492136	GREAT NECK SAW MFG. GREATNECK BOLT CUTTERS, 18 IN.	\$21.63	1	Each	\$21.63
RCP263200GY	Rubbermaid Commercial Products Brute 32 Gal. Grey Round Vented Trash Can	\$24.38	2	Each	\$48.76
REN14512-CA	Renown 45 Gal. 12 mic 40 in. x 48 in. Natural Can Liner (25 per Roll, 10-Roll per Case)	\$26.81	6	Case	\$160.86
313567679	Large Blue Nitrile Gloves 2.5 Mil (100-Box)	\$20.15	2	Box	\$40.30
313567652	Medium Blue Nitrile Gloves 2.5 Mil (100-Box)	\$20.15	2	Box	\$40.30
REN05113	Renown 12.25 in. General Purpose Trigger Sprayer with 9-7/8 in. Tube	\$0.59	40	Each	\$23.60
JWP4277285	Oxivir TB 1 Qt. Disinfectant Cleaner (12 per Case)	\$3.93	45	Quart	\$176.85
JWP5627427	Oxivir 11 in. x 12 in. TB Disinfecting Wipes (160 Count Bucket, 4 Buckets Per Case)	\$118.32	1	Case	\$118.32
ADV107404754	Advance VU500 15 in. Upright Vacuum Cleaner	\$461.18	1	Each	\$461.18
RCP264000BK	Rubbermaid Commercial Products Brute Trash Can Dolly	\$37.62	4	Each	\$150.48
313035118	Orange PVC 28 in. Traffic Cone with Reflective Collars	\$18.67	30	Each	\$560.10
				Subtotal	\$8,413.06
				Tax	\$0.00
				Shipping	\$206.77
				Handling	\$0.00
				Total	\$8,619.83

Questions about this quote?

Contact our Customer Service representatives at 1-866-412-6726

Quote Detail

Customer: IDEA

Quote ID: 31361648

Quote Description: Idea Diversey start up

Quote Date: 4/13/2021

Subtotal	\$412.66
Tax	\$0.00
Shipping	\$0.00
Handling	\$0.00
Total	\$412.66

Item Number	Description	Unit Price	Qty.	Unit of Measure	Price
JWP94996466	Diversey 2.5 L Prominence Floor Cleaner, J-Fill, heavy-Duty (2-Case)	\$113.46	1	Case	\$113.46
JWP5549211	J-FILL Alpha-HP 2.5 L Disinfectant Cleaner	\$75.32	1	Case	\$75.32
JWP95773791	Breakdown 84.5 oz. Fresh Scent Concentrate Odor Eliminator (2 Per Case)	\$65.96	1	Case	\$65.96
JWP5546264	Crew 84.5 oz. Non-Acidic Bowl/Bathroom Disinfectant Cleaner (2 Per Case)	\$85.12	1	Case	\$85.12
REN05141	Renown 32 oz. Plastic Spray Bottle with Graduations in Blue Ink	\$0.53	65	Each	\$34.45
REN05113	Renown 12.25 in. General Purpose Trigger Sprayer with 9-7/8 in. Tube	\$0.59	65	Each	\$38.35

Subtotal	\$412.66
Tax	\$0.00
Shipping	\$0.00
Handling	\$0.00
Total	\$412.66

Questions about this quote?

Contact our Customer Service representatives at 1-866-412-6726

**IDEA Florida
Board Action Item
May 19, 2022**

Subject: Proposed Amendment to FY 2022-23 Budget

Proposed Board Action: For Approval

Executive Summary:

Request for funding approval for Capex project for SY22-23 to be funded from Schools of Hope or FL CSP. The vendor is a Co-Op, Home Depot, the ask is for \$17,168 per campus (3-campus \$51,504 total)

- SC1500 – SCRUBBER \$8521.38
- BU800 – BURNISHER \$8646.62

Supporting Documentation:

Presenter: Director of Financial Planning & Analysis – Andrew Clarence

2022-2023 CapEx Projects and Funding Florida

Requestor	Request	21-23	22-23	Funding
IDEA PUBLIC SCHOOL		\$34,335	\$3,559,964	
IT			\$519,000	
	Construction - PH I (T -Ignite, T-Transworld, J-Lenox)		\$504,000	Schools of Hope
	HQ/Regional Office		\$15,000	
Transportation		\$0	\$2,968,620	
	White Fleet		\$160,620	Schools of Hope
	New Campuses (3):		\$100,800	
	HQ-Service Truck (1)		\$59,820	
	School Buses	\$0	\$2,376,000	
	New Campuses (14)		\$1,512,000	
	Expanding Campuses (8)		\$864,000	
	School Buses - SPED	\$0	\$432,000	
	New Campuses (4)		\$432,000	
Facilities		\$34,335	\$51,502	
	New Campus Facilities Equipment (2 campuses)	\$34,335	\$51,502	General Fund
CNP			\$ 20,842.00	
	Existing Campuses Misc Large equipment		\$ 20,842.00	Self Funded - CNP
Campus				
	Campus Discretionary Funding for Campus Requests		\$0	
	Land Improvements		\$0	
	Building Improvements		\$0	
	Building		\$0	
	Vehicle		\$0	
	Furniture/Equipment		\$0	
	<i>Projected Discretionary Surplus Available</i>			
	HQ Funding for Campus Requests		\$0	
	Land Improvements		\$0	
			\$0	
	Building		\$0	
			\$0	
	Building Improvements		\$0	
			\$0	
			\$0	

2022-2023 CapEx Projects and Funding Florida

Requestor	Request	21-23	22-23	Funding
IDEA PUBLIC SCHOOL		\$34,335	\$3,559,964	
IT			\$519,000	
	Construction - PH I (T -Ignite, T-Transworld, J-Lenox)		\$504,000	Schools of Hope
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Transportation		\$0	\$2,968,620	
	White Fleet		\$160,620	Schools of Hope
	New Campuses (3):		\$100,800	
	HQ-Service Truck (1)		\$59,820	
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	New Campuses (14)		\$1,512,000	
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	School Buses - SPED	\$0	\$432,000	
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CNP			\$ 20,842.00	
	Existing Campuses Misc Large equipment		\$ 20,842.00	Self Funded - CNP
Campus				
	Campus Discretionary Funding for Campus Requests		\$0	
	Land Improvements		\$0	
	Building Improvements		\$0	
	Building		\$0	
	Vehicle		\$0	
	Furniture/Equipment		\$0	
	<i>Projected Discretionary Surplus Available</i>			
	HQ Funding for Campus Requests		\$0	
	Land Improvements		\$0	
			\$0	
	Building		\$0	
			\$0	
	Building Improvements		\$0	
			\$0	
			\$0	

**IDEA Florida
Board Action Item
May 26, 2022**

Subject: Proposed Amendment to FY 2021-22 Budget

Proposed Board Action: For Approval

Executive Summary:

The Transportation Department is requesting an adjustment for buses that were originally approved on the April 28th board meeting. In January, Florida Transportation Systems (FTS) responded to a BUS RFP and was awarded the contract, however after further review, FTS cannot deliver the requested equipment by July 1st. The Transportation Department was able to secure **18 Regular Route-2023 buses** from Rush Truck Center at a cost of **\$2,236,536**. This cost includes retrofitting buses to meet Florida specs: adding a battery switch, wheel paint, and LED lighting. The request is for board approval of **using Schools of Hope funding** and an increase in cost per bus (71 passenger \$7,054 and 77 passenger \$8,604) but an overall decrease in regular buses from its original request.

Supporting Documentation:

Presenter: Director of Financial Planning & Analysis – Andrew Clarence



Laredo TX
10216 Union Pacific Blvd.
Laredo, TX 78045
956-724-7383

Customer Proposal Letter Final Revision

IDEA Public Schools
2115 W. Pike Boulevard
Weslaco, TX 78596
(956) 332-8691

Sandra Martinez, thank you for the opportunity to earn your business. We look forward to working with you on your business needs. Please accept the following proposal.

VEHICLE

Make Blue Bird Model BBCV3303S Year 2023 Stock Number To Be Determined

This quoted bus meets or exceeds all 2018 State of Texas Specifications for School buses as published by the Texas Department of Public Safety.

2023 Blue Bird BBCV 3303 71 passenger School Bus

STOCK UNIT

To be delivered on or about 6/15/2022

Buy Board fee not included

Quantity	9	Total
Truck Price per Unit	<u>\$122,000.00</u>	<u>\$1,098,000.00</u>
F.E.T. (Factory & Dealer Paid)	<u>\$0.00</u>	<u>\$0.00</u>
Net Sales Price	<u>\$122,000.00</u>	<u>\$1,098,000.00</u>
Optional Extended Warranty(ies)	<u></u>	<u></u>
State Sales Tax	<u></u>	<u></u>
Documentary Fee	<u></u>	<u></u>
Administration Fee	<u></u>	<u></u>
Vehicle Inventory Tax	<u></u>	<u></u>
Additional Taxes	<u></u>	<u></u>
Tire Recycling Program	<u></u>	<u></u>
Battery Disposal Fee	<u></u>	<u></u>
Out of State Vehicle Fee	<u></u>	<u></u>
Rebate(s)	<u></u>	<u></u>
Total Sales Price (Including Rebate(s))	<u>\$122,000.00</u>	<u>\$1,098,000.00</u>
Trade Allowance (see DISCLAIMER Below)	<u></u>	<u>\$0.00</u>

Sales Representative

Linda Trevino

Purchaser

signature

printed name

signature

printed name

Accepted by Sales Manager or
General Manager

title

date

signature

printed name

Quote good until 6/5/2022

Note: The above Customer Proposal is a quotation only. Sale terms subject to approval of Sales Manager of Dealer.

DISCLAIMER: Any order based on this Proposal subject to Customer executing Dealer's standard form Retail Purchase Order incorporating above terms. Any documentary fees, state tax, title, registration and license fees subject to adjustment and change. Actual F.E.T. to be paid by Dealer, subject to adjustment. Any F.E.T. variance will be responsibility of Dealer. Manufacturer has reserved the right to change the price to Dealer of any vehicle not currently in Dealer's stock, without notice to Dealer. If Quoted Vehicle(s) not currently in Dealer's stock, Dealer reserves right to change Quotation Total to reflect any price increases from Manufacturer. This Proposal is based upon Dealer's current and expected inventory, which is subject to change. Dealer not obligated to retain any specific vehicles in stock, nor maintain any specific inventory level. Dealer shall not be obligated to fulfill Proposal in event quoted vehicle(s) not in stock or available within requested delivery schedule at time Proposal accepted. Dealer shall not be liable for any delay in providing or inability to provide Quoted Vehicle(s), where such inability or delay is due, in whole or in part, to any cause beyond the reasonable control of Dealer or is without the gross negligence or intended misconduct of Dealer. Above listed Trade Value based upon current appraisal of Trade Vehicle(s). Dealer may adjust Trade Value of Trade Vehicle(s) to reflect changes in condition and/or mileage of Trade Vehicle(s) between date of current appraisal and acceptance of this Proposal by Customer.



Length	Capacity	Chassis	Wheelbase	Qty
3303	71	BB-BBCV	273.0	9

Quoted To: Rush Truck Centers Of Texas, Lp.
555 IH-35 South
New Braunfels TX 78130

Quantity	Base Model	Description
9	BBCV 3303	B.B. CONVENTIONAL
Quote Id:	205477	Standard Options
1	00198-02	LATCH,LOCKING,DOOR BATTERY CMPT
1	00254	STEPWELL, NATL STDS,1990
1	00374-01	RETAINER REAR EMERG DOOR
1	00983-11	PLYWOOD FLOOR 1/2 INCH THICK
1	00984	PLYWOOD FLOOR SCREWED DOWN
1	01485-07	INSULATION,BODY,FIBERGLASS
1	01507-04	HEADLINING,SOLID,DRVS/1ST ACOUSTIC
1	01561	EMERGENCY DOOR ARROWS
1	01922-02	DAYTIME RUN LGTS,W/ P/BRAKE DEACTIVATE
1	02230	DOOR SWITCH,STEPWELL LIGHT
1	02324	EXTERIOR SOLID NSBY
1	02325-18	LOGO,BIRD ONLY,VINYL,BLACK
1	02449-11	GALVALUME I/S PNL,FULL HEM,TEXTURIZED
1	03183-01	VISOR,ACRYLIC,LEFT SIDE,ADJUSTABLE
1	03288	4 PC FLAT SHADED W/S
1	06266-01	UNDERCOAT,MODIFIED WAX,PREMIUM
1	30001	ACCESSORY POWER SOCKET W/CAP,BATTERY
1	30102-15	LIGHTS,CL/MK,LED,2 AMBER,2 RED
1	30103-10	LIGHTS,ID,GROMMET MOUNT,LED
1	30105-10	LIGHTS,MKR,LED,INTERMEDIATE
1	30109-01	PRE-TRIP EXTERIOR LIGHT TEST
1	30151-01	LIGHTS,DOME,15 CANDLEPOWER
1	30158-07	DOME,SINGLE SWITCH CONTROL
1	30210-01	SWITCH,W/L MASTER,LOC,LH
1	30210-03	SWITCH,W/L START,LOC,LH
1	30210-09	LIGHTS,PILOT,W/L SYSTEM,LOC,LH
1	30211-03	CONTROLS,CONFIG,W/L,OPT #3,8-LGT,LH
1	30225-01	SWITCH,W/L START,MANUAL
1	30228-02	INDICATOR,W/L SYSTEM,AMBER/RED
1	30316-01	WIRING,W/L SYSTEM,14 GA
1	30321-01	LIGHT,SWITCH PANEL,CHASSIS CTRL
1	30331-01	CIRCUIT PROTECTION,FUSES
1	30386-05	PAINT,CHASSIS,GRILLE,SURROUND SILVER,CV
1	30400-01	PAINT, INTERIOR, ASTRO WHITE
1	30430-02	VINYL,REFL,RR EMER DR YELLOW,3M

1	30456-08	MIRROR,REARVIEW,INT 6X30,W/MONITOR
1	30484-17	MIRROR,CROSSVIEW,EYE-MAX LP
1	30529-02	3" REFLECT,FRONT,INT & REAR,3M DIA GRADE
1	30921-02	LATCH,LOCKABLE,ELEC PANEL
1	30945-11	BODY CONSTRUCTION FM/CMVSS 221
1	30960-06	STEPWELL, GALVANIZED
1	30977-02	DOOR,ENTRANCE,OUTWARD OPENING
1	31015-02	DOOR,EMERGENCY,REAR,2 WINDOW
1	31021-01	COVERING,FLOOR,RUBBER,BLACK
1	31024-02	TRIM,AISLE,ALUMINUM
1	31027-01	STEPTREAD,VINYL,BLACK
1	31049-01	HANDRAIL,ENT DR,BARRIER 3.25 - 5.25
1	31114-01	END CAP,RUB RAIL,STAMPED STEEL
1	31156-01	LIGHT,STEPWELL,15 CANDLE POWER
1	31166-01	MARKER LGT CONTROL,STEPWELL LGT
1	31201-03	BUZZER,REAR EMERG DOOR
1	38105-31	CAMERA,SYSTEM,BACK UP VIEW
1	40048-02	LUBRICATION,OIL,PETROLEUM,AXLE
1	40086-04	BUMPER,REAR,STEEL
1	40088-06	BUMPER,FRONT,STEEL 15IN
1	40097-04	COLUMN,STEER,TILT/TELESCOPE,DOUG AUTOTEC
1	40098-01	CRUISE CONTROL
1	40111-02	FLUID,TRANSMISSION,SYNTHETIC
1	40111-11	ANTIFREEZE,ES COMPLEAT,CUMMINS (BLUE)
1	40215-18	EXHAUST,PRIMARY,SING CAN A/T,CUM
1	40233-09	FLTR,FUEL/WATER SEPARATOR
1	40280-04	GAUGE,SPEEDOMETER, MILES
1	40390-14	BALANCE FRONT WHEELS
1	40432-14	TRANS,ALLISON,2500PTS 5 SPD
1	40440-23	WHEELS,STEEL,8.25X22.5,BLK,5HH

Quote Id: 205477 Optional Features

----- CHASSIS -----

1	30017-02	CONDENSER,LEFT HAND,MID MOUNT
1	40000-12	AXLE,STEER,HENDRICKSON NXT,12000 LB
1	40004-19	SUSP,SPRG,FRT,SOFTEK,LEAF&BIT,10000
1	40005-23	SUSPENSION,SPRG,REAR,1-STAGE,23000
1	40018-56	AXLE,REAR,23K LBS,5.29
1	40052-03	ADJ,SLK,AUTO,MERITOR
1	40053-03	CHAMBERS,BRAKE,AIR,WABCO
1	40070-06	BRAKES,AIR,MERITOR,5"FRT/7"RR
1	40076-01	BRAKES,ANTI-LOCK(ABS),AIR
1	40081-19	DRYER,AIR,BENDIX AD-IP
1	40085-01	LIFTING REINFORCEMENT,BUMPER
1	40108-04	HOSE,COOLANT,RUB,PREM,W/CONST TRQ CLAMP
1	40134-08	ALTERNATOR,LEECE-NEV,BRUSHLESS,280 AMP
1	40141-04	BATTERY COMPARTMENT,ROLLER TRAY,CHAS MTD
1	40142-06	BATTERIES,GROUP 31,THREE
1	40165-07	TORQUE MGNT,SPL070 DRIVELINE
1	40171-07	GOVERNOR,ROAD SPEED,65 MPH
1	40179-49	ENGINE,CUM B6.7,DSL,220HP@600LB-FT
1	40213-04*	ENGINE EMISSIONS CONTROL,2021
1	40216-02	T/PIPE,THROUGH BUMPER

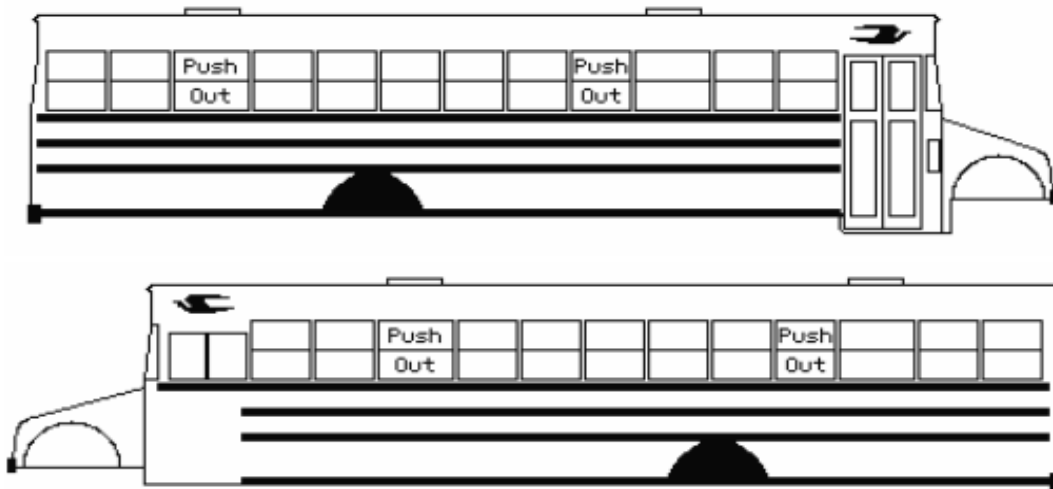
1	40241-02	FUEL SYSTEM,DSL,100 GAL BFR RH FILL
1	40355-03	TIRE,COOPER,11R22.5,LRG,RHA
		----- BODY -----
1	00219-01	SLIDING BOLT VANDAL LOCK - RCED
1	00505-05	FUEL TANK DOOR,SPRING-LOADED,LOCKING
1	01485-04	INSULATION,BODY,FIBERGLASS,ADDITIONAL
1	01485-05	INSULATION,BOW CAVITY,FIBERGLASS
1	01502-03	INSULATED DRIVERS AREA,FIREWALL
1	02380-01	PANEL,SIDE, 16 GA, 16 1/4 SKIRT
1	02683	EXTEND SEAT RAIL
1	03110	GRIP HANDLES
1	03110-01	STEP,COWL,FOLDING
1	03470-11	77 IN HEADROOM CONVENTIONAL
1	30014-01	A/C,BULKHEAD,FRONT AND REAR
2	30030-29	VENT,ADVANTAGE,STANDARD
1	30056-18	HOSE,HTR,EPDM,W/CT CLAMPS
1	30060-21	HEATER,80K,LH,REAR,F/M
1	30295-07	LOCATION,STOP ARM,DUAL
1	30296-15	S/ARM,AIR,H/I REFL,LED CLUSTER,DUAL
1	30481-01	MIRROR,REARVIEW,REMOTE CONTROL
1	30483-28	MIRROR,ROSCO,ACCUSTYLE,8X17,DETENT
1	30757-28	CERTIFICATION,COLORADO RACK
1	30797-01	ARMREST,RH,DRIVER,SEAT,NATIONAL
2	30857-54	UPH,FIRE BLOCK,GRAY,BARRIER
1	30905-05	CONSOLE MOUNT,ARM REST
1	30978-04	DOOR CONTROL,AIR PWR,MOM SW,2-POS
1	30981-03	LOCK,SECURITY,ENT DOOR
1	31026-01	STEPTREAD,VINYL,STUDDER
1	31185-04	GLASS,RR EMER DR,UPR,DK TINT,LAM
1	31187-04	GLASS,REAR VISION,DK TINT,LAM
1	31188-03	GLASS,ENT DR,LOWER,TINT,LAM
1	31189-03	GLASS,ENT DR,UPPER,TINT,LAM
4	31193-23	WINDOW,S/S,P/O,12",LAM,TINT,BLK
1	31200-48	WDO ASSY,DRVR,GREEN TINT,LAM,BLK
20	31202-23	WINDOW,S/S,12",LAM,TINT,BLK
1	38202-01	SWITCH,AUTOMATIC HIGH IDLE,WITH A/C
		----- ELECTRICAL -----
1	02656	BODY FRONT AMBER REFLECTORS
2	30029-01	WIRING,VENT,ROOF HATCH,BUZZER
1	30057-02	SWITCH,NOISE SUPPRESSION,LATCHING
1	30116-05	LIGHTS,DIRECTIONALS,RR,AMBER LED
1	30117-17	LIGHTS,DIR/MKR,SIDE,INCAN,FRT,BELT
1	30121-03	WIRING,DIR,SIDE,FRONT,BELTLINE
1	30155-01	LIGHT,1 DOME,DRIVERS,SEPERATE SW
1	30173-06	LIGHT,4" LED,STOP/TAIL,VANDAL RESIST
1	30175-03	LIGHT,7" STOP/TAIL,LED
1	30176-07	LIGHT,4" BACKUP,LED,VANDAL RESIST
1	30184-01	ARM CONDITION,PTI,NOT ACC MAINTAINED
1	30185-05	MONITOR,POST TRIP INSPECT,BLUE BIRD D01
1	30186-01	ARMING,PTI,WARNING LIGHTS
1	30187-01	ALARM CONDITION,PTI,ENT DOOR OPEN
1	30188-01	ALARM INDICATION,PTI,HEADLIGHTS & HORN

1	30196-05	HOODS,WARNING LIGHTS,INDIVIDUAL
1	30199-02	SYSTEM,WARN,8-LGT,N/SEQ
1	30200-19	LIGHTS,WARN,LED,8-LGT,AMB/RED
1	30201-02	SEQUENCE,W/L SYSTEM,NON-SEQUENTIAL
1	30210-17	SWITCH,DOOR CONTROL,LOC,LH
1	30218-01	SWITCH,W/L,MASTER,RED PILOT
1	30242-01	LIGHT,BOARDING,ENTRANCE DOOR
1	30244-02	LOCATION,STROBE,4 FEET FROM REAR OF ROOF
1	30245-10	LIGHT,STROBE,SELF-CONT,LED,CLEAR
1	30246-03	CONTROL,STROBE,S/CONT,W/PILOT
1	30269-06	SPEAKER,DLX,8 SPKR SYS W/WIRING
1	30297-10	WIRING,S/ARM,AIR W/INDEP FLSHR
1	30310-02	HORN,BACKING SAFETY,112 DB
1	30316-06	WIRING,W/L,LED STROBING
1	30325-02	POWER,BAT CONTROL,WARNING LIGHTS
4	31201-10	WIRING,P/O WINDOW,DRS BUZ ONLY
1	40453-02	ELECTRONIC STABILITY CONTROL
1	40453-03	SWITCH,OVERRIDE,ATC
1	40493-04	PROGRAM,TCM,PERF,ATI,ALL TRANS
		----- PAINT -----
1	02330-03	PAINT DESIGN,BRIGHT WHITE ROOF,12.5 IN
4	30365-01	LETTERING,EMERGENCY EXIT,ABOVE EXIT
1	30365-02	LETTERING,EMERGENCY DOOR,ABOVE EXIT
5	30366-01	LETTERING,EMERGENCY,INTERIOR,VINYL,BLACK
5	30366-02	LETTERING,EMERGENCY,EXTERIOR,VINYL,BLACK
1	30385-05	PAINT,RUBRAILS ONLY,FULL WIDTH BLACK
1	30395-02	BACKGROUND,WARN LGT,3" BLACK
4	30430-04	VINYL,REFL,P/O WINDOW YELLOW,3M
1	30430-07	VINYL,REFL,2IN SIDE YELLOW,3M
1	30430-08	VINYL,REFL,1.75 IN RR YELLOW,3M
1	30430-62	VINYL,REFL,SB SIGN,FRT/RR YELLOW
		----- SEATS -----
1	02836-15	SEAT BELT,DRV,3 PT,SINGLE RETRACT,ORANGE
1	30784-09	PANEL,MODESTY,BARRIER,ENT DOOR
1	30784-43	PANEL,MODESTY,BARRIER,DRIVER,LH
1	30796-05	SEAT,DRV,NATIONAL,AIR,MORD,CHARCOAL
1	30815-02	CUTTER,SEAT BELT,TIE-TECH
2	30820-09	BARRIER, 39 INCH HIGH BACK
24	30834-06	CUSHION,SEAT,STANDARD,REBOND FOAM
24	30852-05	MODULE,SEAT,COLOR,GRAY
24	30853-03	MODULE,CUSHION,ASSY,TILT W/FLEX MAT,SEAT
1	30865-18	SEAT,26",FLAT,3-PT BELT,CONVERT
22	30865-21	SEAT,39", FLAT,3-PT BELT,CONVERT
1	30865-22	SEAT,39",FLAT,3-PT BELT, FULL FM,CONVERT
		----- ACCESSORIES -----
		WARRANTY, BRONZE 2/10
1	00575	FLAPS FRONT RUBBER
1	00581	DELETE LOGO, FLAPS REAR
1	00586	FLAPS REAR WITH BB LOGO
1	00591	REAR MUDFLAP EXTENSION
1	00661-01	FE 5 LB DRY W/HOSE (DRIVERS CPT)
1	06226	TRIANGULAR WNG DEVICE W/MTL HOLDER

1	30600-01	FAK,MULTI-STATE,POLY
1	30676-01	BODY FLUID KIT,TEXAS
1	30905-03	HOLDER,CUP
		----- INTERIOR -----
1	00288	FORWARD GRABRAIL
1	30026-03	FAN,AUXILIARY,UPPER CENTER,6"
1	30906-02	COMPARTMENT,STORAGE,OVERHEAD,LOCKNG
		----- EXTERIOR -----
1	31184-04	GLASS,RR EMER DR,LWR,DK TINT,LAM

Quote Id: 205477 Dealer Options
 DOT Inspection upon delivery
 Delivery to Customer - Weslaco , TX

Quote Id: 205477 Body Plan / Seat Plan Information
 Body Plan: 5014480
 Seat Plan: 30057



SP: 30057 BBCV 3303, 71 CAP



This quoted bus meets or exceeds all 2018 State of Texas Specifications for School buses as published by the Texas Department of Public Safety.



Laredo TX
10216 Union Pacific Blvd.
Laredo, TX 78045
956-724-7383

Customer Proposal Letter Final Revision

IDEA Public Schools
2115 W. Pike Boulevard
Weslaco, TX 78596
(956) 332-8691

Sandra Martinez, thank you for the opportunity to earn your business. We look forward to working with you on your business needs. Please accept the following proposal.

VEHICLE

Make Blue Bird Model BBCV3310S Year 2023 Stock Number To Be Determined

This quoted bus meets or exceeds all 2018 State of Texas Specifications for School buses as published by the Texas Department of Public Safety.

2023 Blue Bird BBCV3310 77 Passenger School Bus
STOCK Unit
Buy Board fees not included

To be delivered on or about 6/15/2022

Quantity	9	Total
Truck Price per Unit	<u>\$123,100.00</u>	<u>\$1,107,900.00</u>
F.E.T. (Factory & Dealer Paid)	<u>\$0.00</u>	<u>\$0.00</u>
Net Sales Price	<u>\$123,100.00</u>	<u>\$1,107,900.00</u>
Optional Extended Warranty(ies)	<u></u>	<u></u>
State Sales Tax	<u></u>	<u></u>
Documentary Fee	<u></u>	<u></u>
Administration Fee	<u></u>	<u></u>
Vehicle Inventory Tax	<u></u>	<u></u>
Additional Taxes	<u></u>	<u></u>
Tire Recycling Program	<u></u>	<u></u>
Battery Disposal Fee	<u></u>	<u></u>
Out of State Vehicle Fee	<u></u>	<u></u>
Rebate(s)	<u></u>	<u></u>
Total Sales Price (Including Rebate(s))	<u>\$123,100.00</u>	<u>\$1,107,900.00</u>
Trade Allowance (see DISCLAIMER Below)	<u></u>	<u>\$0.00</u>

Sales Representative

Linda Trevino

Purchaser

signature

printed name

signature

printed name

Accepted by Sales Manager or
General Manager

title

date

signature

printed name

Quote good until 6/5/2022

Note: The above Customer Proposal is a quotation only. Sale terms subject to approval of Sales Manager of Dealer.

DISCLAIMER: Any order based on this Proposal subject to Customer executing Dealer's standard form Retail Purchase Order incorporating above terms. Any documentary fees, state tax, title, registration and license fees subject to adjustment and change. Actual F.E.T. to be paid by Dealer, subject to adjustment. Any F.E.T. variance will be responsibility of Dealer. Manufacturer has reserved the right to change the price to Dealer of any vehicle not currently in Dealer's stock, without notice to Dealer. If Quoted Vehicle(s) not currently in Dealer's stock, Dealer reserves right to change Quotation Total to reflect any price increases from Manufacturer. This Proposal is based upon Dealer's current and expected inventory, which is subject to change. Dealer not obligated to retain any specific vehicles in stock, nor maintain any specific inventory level. Dealer shall not be obligated to fulfill Proposal in event quoted vehicle(s) not in stock or available within requested delivery schedule at time Proposal accepted. Dealer shall not be liable for any delay in providing or inability to provide Quoted Vehicle(s), where such inability or delay is due, in whole or in part, to any cause beyond the reasonable control of Dealer or is without the gross negligence or intended misconduct of Dealer. Above listed Trade Value based upon current appraisal of Trade Vehicle(s). Dealer may adjust Trade Value of Trade Vehicle(s) to reflect changes in condition and/or mileage of Trade Vehicle(s) between date of current appraisal and acceptance of this Proposal by Customer.



Length	Capacity	Chassis	Wheelbase	Qty
3310	77	BB-BBCV	273.0	7

Quoted To: Rush Truck Centers Of Texas, Lp.
 555 IH-35 South
 New Braunfels TX 78130

Quantity	Base Model	Description
7	BBCV 3310	B.B. CONVENTIONAL
Quote Id:	205480	Standard Options
1	00198-02	LATCH,LOCKING,DOOR BATTERY CMPT
1	00254	STEPWELL, NATL STDS,1990
1	00374-01	RETAINER REAR EMERG DOOR
1	00983-12	PLYWOOD FLOOR 1/2IN THICK
1	00984	PLYWOOD FLOOR SCREWED DOWN
1	01485-07	INSULATION,BODY,FIBERGLASS
1	01507-04	HEADLINING,SOLID,DRVS/1ST ACOUSTIC
1	01561	EMERGENCY DOOR ARROWS
1	01922-02	DAYTIME RUN LGTS,W/ P/BRAKE DEACTIVATE
1	02230	DOOR SWITCH,STEPWELL LIGHT
1	02324	EXTERIOR SOLID NSBY
1	02325-18	LOGO,BIRD ONLY,VINYL,BLACK
1	02380-01	PANEL,SIDE, 16 GA, 16 1/4 SKIRT
1	02449-12	GALVALUME I/S PNL,FULL HEM,TEXTURIZED
1	03183-01	VISOR,ACRYLIC,LEFT SIDE,ADJUSTABLE
1	03288	4 PC FLAT SHADED W/S
1	30001	ACCESSORY POWER SOCKET W/CAP,BATTERY
1	30102-15	LIGHTS,CL/MK,LED,2 AMBER,2 RED
1	30103-10	LIGHTS,ID,GROMMET MOUNT,LED
1	30105-10	LIGHTS,MKR,LED,INTERMEDIATE
1	30109-01	PRE-TRIP EXTERIOR LIGHT TEST
1	30151-01	LIGHTS,DOME,15 CANDLEPOWER
1	30158-07	DOME,SINGLE SWITCH CONTROL
1	30210-01	SWITCH,W/L MASTER,LOC,LH
1	30210-03	SWITCH,W/L START,LOC,LH
1	30210-09	LIGHTS,PILOT,W/L SYSTEM,LOC,LH
1	30211-03	CONTROLS,CONFIG,W/L,OPT #3,8-LGT,LH
1	30225-01	SWITCH,W/L START,MANUAL
1	30228-02	INDICATOR,W/L SYSTEM,AMBER/RED
1	30316-01	WIRING,W/L SYSTEM,14 GA
1	30321-01	LIGHT,SWITCH PANEL,CHASSIS CTRL
1	30331-01	CIRCUIT PROTECTION,FUSES
1	30400-01	PAINT, INTERIOR, ASTRO WHITE
1	30430-02	VINYL,REFL,RR EMER DR YELLOW,3M
1	30456-08	MIRROR,REARVIEW,INT 6X30,W/MONITOR

1	30484-17	MIRROR,CROSSVIEW,EYE-MAX LP
1	30529-02	3" REFLECT,FRONT,INT & REAR,3M DIA GRADE
1	30921-02	LATCH,LOCKABLE,ELEC PANEL
1	30945-12	BODY CONSTRUCTION FM/CMVSS 221
1	30960-06	STEPWELL, GALVANIZED
1	30977-02	DOOR,ENTRANCE,OUTWARD OPENING
1	31015-02	DOOR,EMERGENCY,REAR,2 WINDOW
1	31021-01	COVERING,FLOOR,RUBBER,BLACK
1	31024-02	TRIM,AISLE,ALUMINUM
1	31049-01	HANDRAIL,ENT DR,BARRIER 3.25 - 5.25
1	31114-01	END CAP,RUB RAIL,STAMPED STEEL
1	31156-01	LIGHT,STEPWELL,15 CANDLE POWER
1	31166-01	MARKER LGT CONTROL,STEPWELL LGT
1	31201-03	BUZZER,REAR EMERG DOOR
1	38105-31	CAMERA,SYSTEM,BACK UP VIEW
1	40048-02	LUBRICATION,OIL,PETROLEUM,AXLE
1	40086-04	BUMPER,REAR,STEEL
1	40088-06	BUMPER,FRONT,STEEL 15IN
1	40097-04	COLUMN,STEER,TILT/TELESCOPE,DOUG AUTOTEC
1	40098-01	CRUISE CONTROL
1	40111-02	FLUID,TRANSMISSION,SYNTHETIC
1	40111-11	ANTIFREEZE,ES COMPLEAT,CUMMINS (BLUE)
1	40215-18	EXHAUST,PRIMARY,SING CAN A/T,CUM
1	40233-09	FLTR,FUEL/WATER SEPARATOR
1	40280-04	GAUGE,SPEEDOMETER, MILES
1	40390-14	BALANCE FRONT WHEELS
1	40432-14	TRANS,ALLISON,2500PTS 5 SPD
1	40440-23	WHEELS,STEEL,8.25X22.5,BLK,5HH

Quote Id: 205480 Optional Features

----- CHASSIS -----

1	30017-02	CONDENSER,LEFT HAND,MID MOUNT
1	40000-12	AXLE,STEER,HENDRICKSON NXT,12000 LB
1	40004-19	SUSP,SPRG,FRT,SOFTEK,LEAF&BIT,10000
1	40005-23	SUSPENSION,SPRG,REAR,1-STAGE,23000
1	40018-56	AXLE,REAR,23K LBS,5.29
1	40052-03	ADJ,SLK,AUTO,MERITOR
1	40053-03	CHAMBERS,BRAKE,AIR,WABCO
1	40070-06	BRAKES,AIR,MERITOR,5"FRT/7"RR
1	40076-01	BRAKES,ANTI-LOCK(ABS),AIR
1	40081-19	DRYER,AIR,BENDIX AD-IP
1	40085-01	LIFTING REINFORCEMENT,BUMPER
1	40108-04	HOSE,COOLANT,RUB,PREM,W/CONST TRQ CLAMP
1	40134-08	ALTERNATOR,LEECE-NEV,BRUSHLESS,280 AMP
1	40141-04	BATTERY COMPARTMENT,ROLLER TRAY,CHAS MTD
1	40142-06	BATTERIES,GROUP 31,THREE
1	40165-07	TORQUE MGNT,SPL070 DRIVELINE
1	40171-07	GOVERNOR,ROAD SPEED,65 MPH
1	40179-49	ENGINE,CUM B6.7,DSL,220HP@600LB-FT
1	40213-04*	ENGINE EMISSIONS CONTROL,2021
1	40216-02	T/PIPE,THROUGH BUMPER
1	40241-02	FUEL SYSTEM,DSL,100 GAL BFR RH FILL
1	40355-03	TIRE,COOPER,11R22.5,LRG,RHA

----- BODY -----

1	00219-01	SLIDING BOLT VANDAL LOCK - RCED
1	00505-05	FUEL TANK DOOR, SPRING-LOADED, LOCKING
1	01485-04	INSULATION, BODY, FIBERGLASS, ADDITIONAL
1	01485-05	INSULATION, BOW CAVITY, FIBERGLASS
1	01502-03	INSULATED DRIVERS AREA, FIREWALL
1	02683	EXTEND SEAT RAIL
1	03110	GRIP HANDLES
1	03110-01	STEP, COWL, FOLDING
1	03470-12	77 IN HEADROOM CONVENTIONAL
1	30014-01	A/C, BULKHEAD, FRONT AND REAR
2	30030-29	VENT, ADVANTAGE, STANDARD
1	30056-18	HOSE, HTR, EPDM, W/CT CLAMPS
1	30060-21	HEATER, 80K, LH, REAR, F/M
1	30295-07	LOCATION, STOP ARM, DUAL
1	30296-15	S/ARM, AIR, H/I REFL, LED CLUSTER, DUAL
1	30481-01	MIRROR, REARVIEW, REMOTE CONTROL
1	30483-28	MIRROR, ROSCO, ACCUSTYLE, 8X17, DETENT
1	30757-28	CERTIFICATION, COLORADO RACK
1	30797-01	ARMREST, RH, DRIVER, SEAT, NATIONAL
2	30857-54	UPH, FIRE BLOCK, GRAY, BARRIER
1	30905-05	CONSOLE MOUNT, ARM REST
1	30978-04	DOOR CONTROL, AIR PWR, MOM SW, 2-POS
1	30981-03	LOCK, SECURITY, ENT DOOR
1	31026-02	STEPTREAD, VINYL, RIBBED
1	31027-01	STEPTREAD, VINYL, BLACK
1	31185-04	GLASS, RR EMER DR, UPR, DK TINT, LAM
1	31187-04	GLASS, REAR VISION, DK TINT, LAM
1	31188-03	GLASS, ENT DR, LOWER, TINT, LAM
1	31189-03	GLASS, ENT DR, UPPER, TINT, LAM
4	31193-23	WINDOW, S/S, P/O, 12", LAM, TINT, BLK
1	31200-48	WDO ASSY, DRVR, GREEN TINT, LAM, BLK
20	31202-23	WINDOW, S/S, 12", LAM, TINT, BLK
1	38202-01	SWITCH, AUTOMATIC HIGH IDLE, WITH A/C

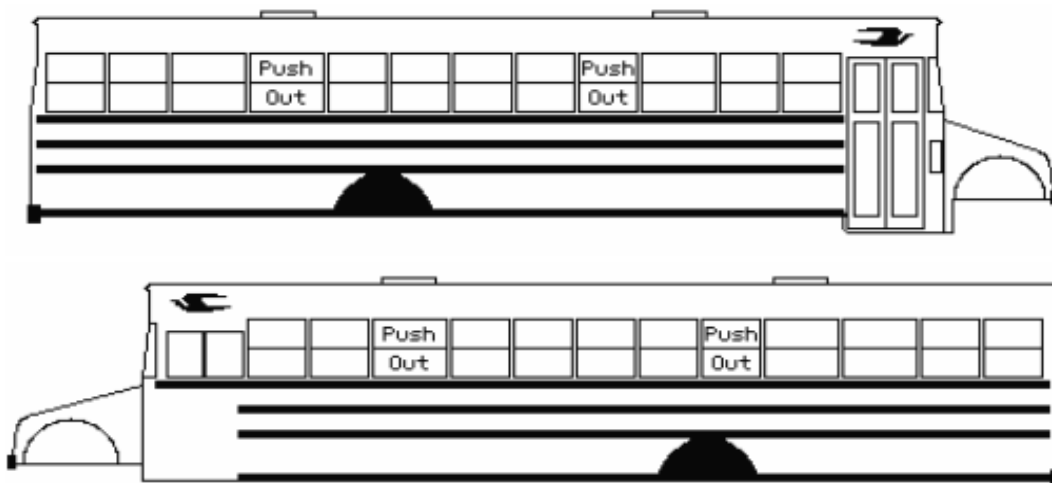
----- ELECTRICAL -----

1	02656	BODY FRONT AMBER REFLECTORS
2	30029-01	WIRING, VENT, ROOF HATCH, BUZZER
1	30057-02	SWITCH, NOISE SUPPRESSION, LATCHING
1	30116-05	LIGHTS, DIRECTIONALS, RR, AMBER LED
1	30117-17	LIGHTS, DIR/MKR, SIDE, INCAN, FRT, BELT
1	30121-03	WIRING, DIR, SIDE, FRONT, BELTLINE
1	30155-01	LIGHT, 1 DOME, DRIVERS, SEPERATE SW
1	30173-06	LIGHT, 4" LED, STOP/TAIL, VANDAL RESIST
1	30175-03	LIGHT, 7" STOP/TAIL, LED
1	30176-07	LIGHT, 4" BACKUP, LED, VANDAL RESIST
1	30184-01	ARM CONDITION, PTI, NOT ACC MAINTAINED
1	30185-05	MONITOR, POST TRIP INSPECT, BLUE BIRD D01
1	30186-01	ARMING, PTI, WARNING LIGHTS
1	30187-01	ALARM CONDITION, PTI, ENT DOOR OPEN
1	30188-01	ALARM INDICATION, PTI, HEADLIGHTS & HORN
1	30196-05	HOODS, WARNING LIGHTS, INDIVIDUAL
1	30199-02	SYSTEM, WARN, 8-LGT, N/SEQ

1	30200-19	LIGHTS,WARN,LED,8-LGT,AMB/RED
1	30201-02	SEQUENCE,W/L SYSTEM,NON-SEQUENTIAL
1	30210-17	SWITCH,DOOR CONTROL,LOC,LH
1	30218-01	SWITCH,W/L,MASTER,RED PILOT
1	30242-01	LIGHT,BOARDING,ENTRANCE DOOR
1	30244-02	LOCATION,STROBE,4 FEET FROM REAR OF ROOF
1	30245-10	LIGHT,STROBE,SELF-CONT,LED,CLEAR
1	30246-03	CONTROL,STROBE,S/CONT,W/PILOT
1	30269-06	SPEAKER,DLX,8 SPKR SYS W/WIRING
1	30297-10	WIRING,S/ARM,AIR W/INDEP FL SHR
1	30310-02	HORN,BACKING SAFETY,112 DB
1	30316-06	WIRING,W/L,LED STROBING
1	30325-02	POWER,BAT CONTROL,WARNING LIGHTS
4	31201-10	WIRING,P/O WINDOW,DRS BUZ ONLY
1	40453-02	ELECTRONIC STABILITY CONTROL
1	40453-03	SWITCH,OVERRIDE,ATC
1	40493-04	PROGRAM,TCM,PERF,ATI,ALL TRANS
		----- PAINT -----
1	02330-03	PAINT DESIGN,BRIGHT WHITE ROOF,12.5 IN
1	06266-01	UNDERCOAT,MODIFIED WAX,PREMIUM
4	30365-01	LETTERING,EMERGENCY EXIT,ABOVE EXIT
1	30365-02	LETTERING,EMERGENCY DOOR,ABOVE EXIT
5	30366-01	LETTERING,EMERGENCY,INTERIOR,VINYL,BLACK
5	30366-02	LETTERING,EMERGENCY,EXTERIOR,VINYL,BLACK
1	30385-05	PAINT,RUBRAILS ONLY,FULL WIDTH BLACK
1	30386-05	PAINT,CHASSIS,GRILLE,SURROUND SILVER,CV
1	30395-02	BACKGROUND,WARN LGT,3" BLACK
4	30430-04	VINYL,REFL,P/O WINDOW YELLOW,3M
1	30430-07	VINYL,REFL,2IN SIDE YELLOW,3M
1	30430-08	VINYL,REFL,1.75 IN RR YELLOW,3M
1	30430-62	VINYL,REFL,SB SIGN,FRT/RR YELLOW
		----- SEATS -----
1	02836-15	SEAT BELT,DRV,3 PT,SINGLE RETRACT,ORANGE
1	30784-09	PANEL,MODESTY,BARRIER,ENT DOOR
1	30784-43	PANEL,MODESTY,BARRIER,DRIVER,LH
1	30796-05	SEAT,DRV,NATIONAL,AIR,MORD,CHARCOAL
1	30815-02	CUTTER,SEAT BELT,TIE-TECH
2	30820-09	BARRIER, 39 INCH HIGH BACK
26	30834-06	CUSHION,SEAT,STANDARD,REBOND FOAM
26	30852-05	MODULE,SEAT,COLOR,GRAY
26	30853-03	MODULE,CUSHION,ASSY,TILT W/FLEX MAT,SEAT
1	30865-18	SEAT,26",FLAT,3-PT BELT,CONVERT
24	30865-21	SEAT,39", FLAT,3-PT BELT,CONVERT
1	30865-22	SEAT,39",FLAT,3-PT BELT, FULL FM,CONVERT
		----- ACCESSORIES -----
1	00575	FLAPS FRONT RUBBER
1	00581	DELETE LOGO, FLAPS REAR
1	00586	FLAPS REAR WITH BB LOGO
1	00591	REAR MUDFLAP EXTENSION
1	00661-01	FE 5 LB DRY W/HOSE (DRIVERS CPT)
1	06226	TRIANGULAR WNG DEVICE W/MTL HOLDER
1	30600-01	FAK,MULTI-STATE,POLY

1	30676-01	BODY FLUID KIT,TEXAS
1	30905-03	HOLDER,CUP
		----- INTERIOR -----
1	00288	FORWARD GRABRAIL
1	30026-03	FAN,AUXILIARY,UPPER CENTER,6"
1	30906-02	COMPARTMENT,STORAGE,OVERHEAD,LOCKNG
		----- EXTERIOR -----
1	31184-04	GLASS,RR EMER DR,LWR,DK TINT,LAM
Quote Id:	205480	Dealer Options
	DOT Inspection upon delivery	
	Delivery to Customer - Weslaco, TX	

Quote Id:	205480	Body Plan / Seat Plan Information
		Body Plan: 5014484
		Seat Plan: 30056



INACTIVE SP: 30056 BBCV 3310, 77 CAP



This quoted bus meets or exceeds all 2018 State of Texas Specifications for School buses as published by the Texas Department of Public Safety.



Length	Capacity	Chassis	Wheelbase	Qty
3310	77	BB-BBCV	273.0	2

Quoted To: Rush Truck Centers Of Texas, Lp.
555 IH-35 South
New Braunfels TX 78130

Quantity	Base Model	Description
2	BBCV 3310	B.B. CONVENTIONAL
Quote Id:	202337	Standard Options
1	00198-02	LATCH,LOCKING,DOOR BATTERY CMPT
1	00254	STEPWELL, NATL STDS,1990
1	00374-01	RETAINER REAR EMERG DOOR
1	00983-12	PLYWOOD FLOOR 1/2IN THICK
1	00984	PLYWOOD FLOOR SCREWED DOWN
1	01485-07	INSULATION,BODY,FIBERGLASS
1	01507-04	HEADLINING,SOLID,DRVS/1ST ACOUSTIC
1	01561	EMERGENCY DOOR ARROWS
1	01922-02	DAYTIME RUN LGTS,W/ P/BRAKE DEACTIVATE
1	02230	DOOR SWITCH,STEPWELL LIGHT
1	02324	EXTERIOR SOLID NSBY
1	02325-18	LOGO,BIRD ONLY,VINYL,BLACK
1	02449-12	GALVALUME I/S PNL,FULL HEM,TEXTURIZED
1	03183-01	VISOR,ACRYLIC,LEFT SIDE,ADJUSTABLE
1	03288	4 PC FLAT SHADED W/S
1	06266-01	UNDERCOAT,MODIFIED WAX,PREMIUM
1	30001	ACCESSORY POWER SOCKET W/CAP,BATTERY
1	30102-15	LIGHTS,CL/MK,LED,2 AMBER,2 RED
1	30103-10	LIGHTS,ID,GROMMET MOUNT,LED
1	30105-10	LIGHTS,MKR,LED,INTERMEDIATE
1	30109-01	PRE-TRIP EXTERIOR LIGHT TEST
1	30151-01	LIGHTS,DOME,15 CANDLEPOWER
1	30158-07	DOME,SINGLE SWITCH CONTROL
1	30210-01	SWITCH,W/L MASTER,LOC,LH
1	30210-03	SWITCH,W/L START,LOC,LH
1	30210-09	LIGHTS,PILOT,W/L SYSTEM,LOC,LH
1	30211-03	CONTROLS,CONFIG,W/L,OPT #3,8-LGT,LH
1	30225-01	SWITCH,W/L START,MANUAL
1	30228-02	INDICATOR,W/L SYSTEM,AMBER/RED
1	30316-01	WIRING,W/L SYSTEM,14 GA
1	30321-01	LIGHT,SWITCH PANEL,CHASSIS CTRL
1	30331-01	CIRCUIT PROTECTION,FUSES
1	30386-05	PAINT,CHASSIS,GRILLE,SURROUND SILVER,CV
1	30400-01	PAINT, INTERIOR, ASTRO WHITE
1	30430-02	VINYL,REFL,RR EMER DR YELLOW,3M

1	30456-08	MIRROR,REARVIEW,INT 6X30,W/MONITOR
1	30484-17	MIRROR,CROSSVIEW,EYE-MAX LP
1	30529-02	3" REFLECT,FRONT,INT & REAR,3M DIA GRADE
1	30921-02	LATCH,LOCKABLE,ELEC PANEL
1	30945-12	BODY CONSTRUCTION FM/CMVSS 221
1	30960-06	STEPWELL, GALVANIZED
1	30977-02	DOOR,ENTRANCE,OUTWARD OPENING
1	31015-02	DOOR,EMERGENCY,REAR,2 WINDOW
1	31021-01	COVERING,FLOOR,RUBBER,BLACK
1	31024-02	TRIM,AISLE,ALUMINUM
1	31027-01	STEPTREAD,VINYL,BLACK
1	31049-01	HANDRAIL,ENT DR,BARRIER 3.25 - 5.25
1	31114-01	END CAP,RUB RAIL,STAMPED STEEL
1	31156-01	LIGHT,STEPWELL,15 CANDLE POWER
1	31166-01	MARKER LGT CONTROL,STEPWELL LGT
1	31201-03	BUZZER,REAR EMERG DOOR
1	38105-31	CAMERA,SYSTEM,BACK UP VIEW
1	40048-02	LUBRICATION,OIL,PETROLEUM,AXLE
1	40086-04	BUMPER,REAR,STEEL
1	40088-06	BUMPER,FRONT,STEEL 15IN
1	40097-04	COLUMN,STEER,TILT/TELESCOPE,DOUG AUTOTEC
1	40098-01	CRUISE CONTROL
1	40111-02	FLUID,TRANSMISSION,SYNTHETIC
1	40111-11	ANTIFREEZE,ES COMPLEAT,CUMMINS (BLUE)
1	40215-18	EXHAUST,PRIMARY,SING CAN A/T,CUM
1	40233-09	FLTR,FUEL/WATER SEPARATOR
1	40280-04	GAUGE,SPEEDOMETER, MILES
1	40390-14	BALANCE FRONT WHEELS
1	40432-14	TRANS,ALLISON,2500PTS 5 SPD
1	40440-23	WHEELS,STEEL,8.25X22.5,BLK,5HH

Quote Id: 202337 Optional Features

----- CHASSIS -----

1	30017-02	CONDENSER,LEFT HAND,MID MOUNT
1	40000-12	AXLE,STEER,HENDRICKSON NXT,12000 LB
1	40004-19	SUSP,SPRG,FRT,SOFTEK,LEAF&BIT,10000
1	40005-23	SUSPENSION,SPRG,REAR,1-STAGE,23000
1	40018-56	AXLE,REAR,23K LBS,5.29
1	40052-03	ADJ,SLK,AUTO,MERITOR
1	40053-03	CHAMBERS,BRAKE,AIR,WABCO
1	40070-06	BRAKES,AIR,MERITOR,5"FRT/7"RR
1	40076-01	BRAKES,ANTI-LOCK(ABS),AIR
1	40081-19	DRYER,AIR,BENDIX AD-IP
1	40085-01	LIFTING REINFORCEMENT,BUMPER
1	40108-04	HOSE,COOLANT,RUB,PREM,W/CONST TRQ CLAMP
1	40134-08	ALTERNATOR,LEECE-NEV,BRUSHLESS,280 AMP
1	40141-04	BATTERY COMPARTMENT,ROLLER TRAY,CHAS MTD
1	40142-06	BATTERIES,GROUP 31,THREE
1	40165-07	TORQUE MGNT,SPL070 DRIVELINE
1	40171-07	GOVERNOR,ROAD SPEED,65 MPH
1	40179-49	ENGINE,CUM B6.7,DSL,220HP@600LB-FT
1	40213-04*	ENGINE EMISSIONS CONTROL,2021
1	40216-02	T/PIPE,THROUGH BUMPER

1	40241-02	FUEL SYSTEM,DSL,100 GAL BFR RH FILL
1	40355-03	TIRE,COOPER,11R22.5,LRG,RHA
		----- BODY -----
1	00219-01	SLIDING BOLT VANDAL LOCK - RCED
1	00505-05	FUEL TANK DOOR,SPRING-LOADED,LOCKING
1	01485-04	INSULATION,BODY,FIBERGLASS,ADDITIONAL
1	01485-05	INSULATION,BOW CAVITY,FIBERGLASS
1	01502-03	INSULATED DRIVERS AREA,FIREWALL
1	02380-01	PANEL,SIDE, 16 GA, 16 1/4 SKIRT
1	02683	EXTEND SEAT RAIL
1	03110	GRIP HANDLES
1	03110-01	STEP,COWL,FOLDING
1	03470-12	77 IN HEADROOM CONVENTIONAL
1	30014-01	A/C,BULKHEAD,FRONT AND REAR
2	30030-29	VENT,ADVANTAGE,STANDARD
1	30056-18	HOSE,HTR,EPDM,W/CT CLAMPS
1	30060-21	HEATER,80K,LH,REAR,F/M
1	30295-07	LOCATION,STOP ARM,DUAL
1	30296-15	S/ARM,AIR,H/I REFL,LED CLUSTER,DUAL
1	30481-01	MIRROR,REARVIEW,REMOTE CONTROL
1	30483-28	MIRROR,ROSCO,ACCUSTYLE,8X17,DETENT
1	30757-28	CERTIFICATION,COLORADO RACK
1	30797-01	ARMREST,RH,DRIVER,SEAT,NATIONAL
2	30857-54	UPH,FIRE BLOCK,GRAY,BARRIER
1	30905-05	CONSOLE MOUNT,ARM REST
1	30978-04	DOOR CONTROL,AIR PWR,MOM SW,2-POS
1	30981-03	LOCK,SECURITY,ENT DOOR
1	31026-01	STEPTREAD,VINYL,STUDDDED
1	31185-04	GLASS,RR EMER DR,UPR,DK TINT,LAM
1	31187-04	GLASS,REAR VISION,DK TINT,LAM
1	31188-03	GLASS,ENT DR,LOWER,TINT,LAM
1	31189-03	GLASS,ENT DR,UPPER,TINT,LAM
4	31193-23	WINDOW,S/S,P/O,12",LAM,TINT,BLK
1	31200-48	WDO ASSY,DRVR,GREEN TINT,LAM,BLK
20	31202-23	WINDOW,S/S,12",LAM,TINT,BLK
1	38202-01	SWITCH,AUTOMATIC HIGH IDLE,WITH A/C
		----- ELECTRICAL -----
1	02656	BODY FRONT AMBER REFLECTORS
2	30029-01	WIRING,VENT,ROOF HATCH,BUZZER
1	30057-02	SWITCH,NOISE SUPPRESSION,LATCHING
1	30116-05	LIGHTS,DIRECTIONALS,RR,AMBER LED
1	30117-17	LIGHTS,DIR/MKR,SIDE,INCAN,FRT,BELT
1	30121-03	WIRING,DIR,SIDE,FRONT,BELTLINE
1	30155-01	LIGHT,1 DOME,DRIVERS,SEPERATE SW
1	30173-06	LIGHT,4" LED,STOP/TAIL,VANDAL RESIST
1	30175-03	LIGHT,7" STOP/TAIL,LED
1	30176-07	LIGHT,4" BACKUP,LED,VANDAL RESIST
1	30184-01	ARM CONDITION,PTI,NOT ACC MAINTAINED
1	30185-05	MONITOR,POST TRIP INSPECT,BLUE BIRD D01
1	30186-01	ARMING,PTI,WARNING LIGHTS
1	30187-01	ALARM CONDITION,PTI,ENT DOOR OPEN
1	30188-01	ALARM INDICATION,PTI,HEADLIGHTS & HORN

1	30196-05	HOODS,WARNING LIGHTS,INDIVIDUAL
1	30199-02	SYSTEM,WARN,8-LGT,N/SEQ
1	30200-19	LIGHTS,WARN,LED,8-LGT,AMB/RED
1	30201-02	SEQUENCE,W/L SYSTEM,NON-SEQUENTIAL
1	30210-17	SWITCH,DOOR CONTROL,LOC,LH
1	30218-01	SWITCH,W/L,MASTER,RED PILOT
1	30242-01	LIGHT,BOARDING,ENTRANCE DOOR
1	30244-02	LOCATION,STROBE,4 FEET FROM REAR OF ROOF
1	30245-10	LIGHT,STROBE,SELF-CONT,LED,CLEAR
1	30246-03	CONTROL,STROBE,S/CONT,W/PILOT
1	30269-06	SPEAKER,DLX,8 SPKR SYS W/WIRING
1	30297-10	WIRING,S/ARM,AIR W/INDEP FLSHR
1	30310-02	HORN,BACKING SAFETY,112 DB
1	30316-06	WIRING,W/L,LED STROBING
1	30325-02	POWER,BAT CONTROL,WARNING LIGHTS
4	31201-10	WIRING,P/O WINDOW,DRS BUZ ONLY
1	40453-02	ELECTRONIC STABILITY CONTROL
1	40453-03	SWITCH,OVERRIDE,ATC
1	40493-04	PROGRAM,TCM,PERF,ATI,ALL TRANS
		----- PAINT -----
1	02330-03	PAINT DESIGN,BRIGHT WHITE ROOF,12.5 IN
4	30365-01	LETTERING,EMERGENCY EXIT,ABOVE EXIT
1	30365-02	LETTERING,EMERGENCY DOOR,ABOVE EXIT
5	30366-01	LETTERING,EMERGENCY,INTERIOR,VINYL,BLACK
5	30366-02	LETTERING,EMERGENCY,EXTERIOR,VINYL,BLACK
1	30385-05	PAINT,RUBRAILS ONLY,FULL WIDTH BLACK
1	30395-02	BACKGROUND,WARN LGT,3" BLACK
4	30430-04	VINYL,REFL,P/O WINDOW YELLOW,3M
1	30430-07	VINYL,REFL,2IN SIDE YELLOW,3M
1	30430-08	VINYL,REFL,1.75 IN RR YELLOW,3M
1	30430-62	VINYL,REFL,SB SIGN,FRT/RR YELLOW
		----- SEATS -----
1	02836-15	SEAT BELT,DRV,3 PT,SINGLE RETRACT,ORANGE
1	30784-09	PANEL,MODESTY,BARRIER,ENT DOOR
1	30784-43	PANEL,MODESTY,BARRIER,DRIVER,LH
1	30796-05	SEAT,DRV,NATIONAL,AIR,MORD,CHARCOAL
1	30815-02	CUTTER,SEAT BELT,TIE-TECH
2	30820-09	BARRIER, 39 INCH HIGH BACK
26	30834-06	CUSHION,SEAT,STANDARD,REBOND FOAM
26	30852-05	MODULE,SEAT,COLOR,GRAY
26	30853-03	MODULE,CUSHION,ASSY,TILT W/FLEX MAT,SEAT
1	30865-01	SEAT,26, CONVERT, 3-PT BELT
24	30865-04	SEAT,39,CONVERT, 3-PT BELT
1	30865-05	SEAT,39,CONVERT,3-PT BELT, FULLY FM
		----- ACCESSORIES -----
		WARRANTY, BRONZE 2/10
1	00575	FLAPS FRONT RUBBER
1	00581	DELETE LOGO, FLAPS REAR
1	00586	FLAPS REAR WITH BB LOGO
1	00591	REAR MUDFLAP EXTENSION
1	00661-01	FE 5 LB DRY W/HOSE (DRIVERS CPT)
1	06226	TRIANGULAR WNG DEVICE W/MTL HOLDER

1	30600-01	FAK,MULTI-STATE,POLY
1	30676-01	BODY FLUID KIT,TEXAS
1	30905-03	HOLDER,CUP
		----- INTERIOR -----
1	00288	FORWARD GRABRAIL
1	30026-03	FAN,AUXILIARY,UPPER CENTER,6"
1	30906-02	COMPARTMENT,STORAGE,OVERHEAD,LOCKNG
		----- EXTERIOR -----
1	31184-04	GLASS,RR EMER DR,LWR,DK TINT,LAM

Quote Id:	202337	Dealer Options
-----------	--------	----------------

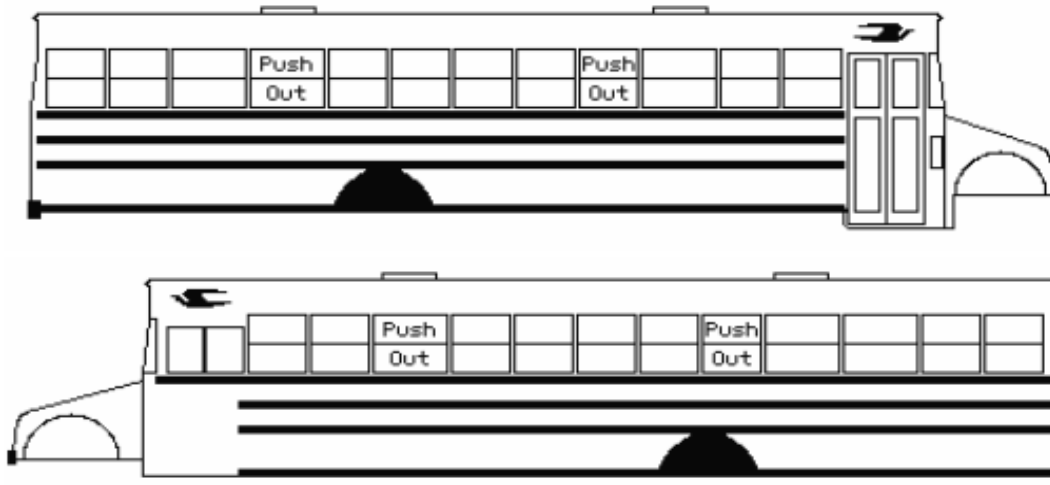
DOT Inspection upon delivery

Delivery to Customer - Weslaco, TX

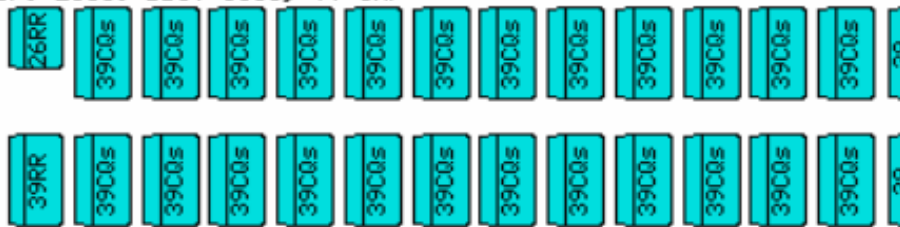
Body Plan / Seat Plan Information

Body Plan: 5014484

Seat Plan: 23639



SP: 23639 BBCV 3310, 77 CAP



This quoted bus meets or exceeds all 2018 State of Texas Specifications for School buses as published by the Texas Department of Public Safety.

**IDEA Florida
Board Action Item
May 26, 2022**

Subject: Proposed Amendment to FY 2021-2022 and FY2022-23 Budget

Proposed Board Action: For Approval

Executive Summary:

SY2021-222

We request approval for new funding for the upfront cost for the rental (4) 20-Ft container for River Bluff \$2500. We need the containers because the school will not be ready on time, and we need a place to store the CNP, Transportation, and Faculties equipment.

SY2021-2022 – Total= **\$2500.**

SY2022-2021

We are requesting approval for new funding for rental cost of a (4) 20-Ft container for River Bluff – for 6 months. The storage is needed because the school will not be ready on time.

Rent:

\$566.90/month x 6 months = \$3401.40.

\$1548.00 delivery and return.

Total for everything for the 6 months = **\$4949.40.**

Supporting Documentation:

Presenter: Director of Financial Planning & Analysis – Andrew Clarence

Begin forwarded message:

From: Christina Delgado <Christina.Delgado@mobilemodularcontainers.com>
Date: May 18, 2022 at 11:37:49 AM CDT
To: Daniel Garza <daniel.garza2@ideapublicschools.org>
Subject: FW: Mobile Modular 20-ft Container Quote# 454856 - Idea River Bluff - Grand
Total \$4949.40

Daniel,

Here is the total for the 6 months.

Rent:

\$566.90/month x 6 months = \$3401.40.

\$1548.00 delivery and return.

Total for everything for the 6 months = **\$4949.40.**

Thanks!

CHRISTINA "CHRIS" DELGADO-JONES | Portable Storage Sales Specialist II
Mobile Modular Portable Storage | 1100 Hwy 559 Auburndale FL 33823
t: 863-508-6879 m: 813-843-3637 | christina.delgado@mobilemodularcontainers.com



mobilemodularcontainers.com



This message contains information which may be confidential and/or privileged. Unless you are the addressee (or authorized to receive for the addressee), you may not use, copy or disclose to anyone the message or any information contained in the message. If you have received the message in error, please advise the sender by reply e-mail and delete the message.

From: Christina Delgado
Sent: Tuesday, May 17, 2022 12:09 PM
To: daniel.garza2@ideapublicschools.org
Subject: Mobile Modular 20-ft Container Quote# 454856 - Idea River Bluff

Daniel,

Here is the quote for the (4) 20-ft containers.

Please utilize link below to view and sign your quote.

[VIEW QUOTE](#)

Here is the snippet of the summary.

The monthly rent is \$566.90/month which includes our damage waiver and tax.

If you are tax exempt then I will need a copy of your tax exempt form.

The one-time charges will be \$1548.00.

Subtotal of Monthly Rent	\$515.20
Personal Property Expense	\$16.00
Taxes on Monthly Charges	\$35.70
Total Monthly Charges (including tax)	\$566.90
Total One Time Charges (including tax)	\$1,548.00
Total Initial Invoice	\$2,114.90

Let me know if you have any questions.

Thanks!

CHRISTINA "CHRIS" DELGADO-JONES | Portable Storage Sales Specialist II

Mobile Modular Portable Storage | 1100 Hwy 559 Auburndale FL 33823

t: 863-508-6879 m: 813-843-3637 | christina.delgado@mobilemodularcontainers.com



mobilemodularcontainers.com



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**IDEA Florida
Board Action Item
May 26, 2022**

Subject: Selection of School Safety Officers for IDEA Hope and IDEA Victory and MOU with HCSD

Proposed Board Action: For Approval

Executive Summary:

Section 1006.12, Florida Statutes, requires every public school, including public charter schools, to partner with law-enforcement agencies or security agencies to ensure that every campus has one or more safe-school officers. A public charter school has the option of using a School Resource Officer (SRO), School Safety Officer (SSO), School Guardian, or School Security Guard.

This action will formalize the selection of IDEA Florida to contract with the Hillsborough County School District to provide a Safe School Officer at IDEA Hope and IDEA Victory for the 2022-23 school year. The cost for the SSO is a base amount of \$50,000 per campus for the 2022-23 school year. This will include coverage for all scheduled school days during the normal school year.

Supporting Documentation: Draft MOU, Selection Forms

Presenter: Adam Miller, Executive Director, IDEA Florida

To: Charter Board Chairs
From: Dr. Cinzia DeLange, Director, Charter Schools
Date: May 17, 2022
Subject: Memorandum of Agreement – School Safety Officer

Dear Board Chair:

Please see the attached Memorandum of Agreement (MOA) for the School Safety Officer (SSO) for the 2022-2023 school year. You are receiving this MOA because you chose the SSO as your choice from the four options allowable in statute. Please have this agreement signed and return the original to Barbara Watson in the Charter Office no later than May 31, 2022 so we can bring it to the July 12, 2022 board meeting.

c: Principals, Charter Schools
Barbara Watson, Analyst 1, Compliance, Charter
Jeffrey Gibson, District Counsel

Attachment

MEMORANDUM OF AGREEMENT

THIS AGREEMENT, dated as of this 12th day of July, 2022 is made and entered into by and between IDEA FLORIDA, INC d/b/a IDEA HOPE, a charter school located in Hillsborough County Florida (hereinafter referred to as the “School”) and THE SCHOOL BOARD OF HILLSBOROUGH COUNTY, FLORIDA (hereinafter "BOARD").

WITNESSETH:

WHEREAS, Charter Schools, like other public schools throughout the state, are required to meet certain safety requirement contained in the 2018 The Marjory Stoneman Douglas High School Public Safety Act, Chapter 2018-3 as amended by Florida Laws Chapter 2019-22 (“MSDHS Act”);

WHEREAS, to meet the requirements imposed by the MSDHS Act, and specifically the provisions of Fla. Stat. 1006.12, the Board has entered into agreements with local Law Enforcement Agencies (“LEA”);

WHEREAS, the School, as a charter school, has requested that the Board assist the School in complying with the terms of MSDHS Act, by assigning, pursuant to the terms hereof, a School Safety Officer (SSO) for the School pursuant to the terms of this agreement;

NOW, THEREFORE, in consideration of the mutual covenants and provisions contained herein, the parties hereto agree as follows:

1. Pursuant to this Agreement, the District agrees to assign the School an SSO during the regular instructional day, which shall engage in, among other actions, security, access control, and all other duties mandated by the Department of Education, pursuant to the MSDHS Act (collectively the “Services”).

2. The Services provided by the SSO, pursuant to this Agreement, shall commence on August 9, 2022 and shall continue until May 26, 2023 (the “Term”).

3. In exchange for the Board assigning an SSO to the School, the School agrees to compensate the District at the individual rate for each SSO utilized, which shall not exceed \$50,000 for the regular school year. The District shall invoice the charter school monthly for all services provided during the preceding month, with such amount being payable upon receipt. Notwithstanding, in the event this Agreement is terminated prior to the end of the Term, the SSO’s compensation for such month, shall be prorated for the number of days the SSO is authorized to participate in the Program.

4. In addition to the services provided in paragraph one (1) and reimbursed by the payment referenced in paragraph three (3), the School may request that the SSO provide additional services outside of the regular instructional day (i.e. overtime work) or outside of the regular school year. The School may request these additional services of the SSO but the District must approve the time and services to be provided. The School will then be invoiced at the overtime rate of the officer assigned, if additional services are during the regular school year, and will be billed via a

separate line item in the monthly invoice provided to the School pursuant to paragraph three (3) above.

5. To the extent provided by law, the School agree to indemnify and hold harmless the District, as well as the District's respective agents and employees from and against all liabilities, claims, demands or actions at law and in equity including court costs and attorney's fees (at the trial and all appellate levels) that may hereafter or at any time be made or brought by anyone for the purpose of enforcing a claim on account of any injury or damage allegedly caused or occurring to any person or property in whole or in part by any negligent, wrongful or intentional act or omission of the School and/or its agents, employees or students, during the performance of this Agreement. Nothing herein shall be construed as a waiver of sovereign immunity for state agencies as provided in Florida Statutes 768.28, an attempt to expand or enlarge the scope of the waiver of sovereign immunity, or consent by the Board to be sued by any third party for any cause or matter arising out of or related to this Agreement.

6. Any modification of the Agreement must be made in writing, executed in the same manner as the Agreement, and shall be attached to this Agreement. This agreement shall be in effect until canceled pursuant to the terms hereof.

7. Any and all notices required or permitted herein shall be deemed delivered when delivered personally or when received by registered or certified mail to:

If to SBHC: Superintendent
901 E. Kennedy Blvd.
Tampa, FL 33602

and

Chief, Security and Emergency Management
2920 N 40th St,
Tampa, FL 33605

If to School: IDEA Hope
5050 E. 10th Avenue
Tampa, FL 33619

8. No Party hereto may assign any of its rights or obligations hereunder, whether by operation of law or otherwise, without prior written consent of all other parties (not to be unreasonably withheld.)

9. This agreement constitutes the entire agreement among the parties and supersedes any and all prior agreements, proposals or representations, written or oral, concerning the subject matter.

10. This Agreement has been entered into in the State of Florida and shall be governed by the State of Florida without regards to conflict of law rules. Venue for any dispute arising from this Agreement shall only be in Hillsborough County, Florida and the prevailing Party of any litigation shall be entitled to recover its attorneys' fees and costs from the other party.

11. Other than as set forth in the School's Charter, the Parties agree that this agreement does not create a partnership, franchise, joint venture, agency or employment relationship between the parties.

12. If any provision of this agreement is held to be contrary to law, the provision will be subjected to modification and interpreted so as best to accomplish the objectives of the original provision to the fullest extent permitted by law, and the remaining provisions of this agreement will remain in effect. No failure or delay by any party to exercise a legal right under this agreement will be a waiver of that right.

13. Force majeure. No party shall be liable or responsible to the other party, nor be deemed to have defaulted under or breached this Agreement, for any failure or delay in fulfilling or performing any term of this Agreement, and both parties shall be relieved of their obligations hereunder, when and to the extent such failure or delay is caused by or results from acts beyond the affected party's reasonable control, including, without limitation: (a) acts of God; (b) flood, fire, earthquake, or explosion; (c) war, invasion, hostilities (whether war is declared or not), terrorist threats or acts, riot, or other civil unrest; (d) government order or law; (e) actions, embargoes, or blockades in effect on or after the date of this Agreement; (f) action by any governmental authority; (g) national or regional emergency; (h) pandemic and (i) shortage of adequate power or transportation facilities. The party suffering a Force Majeure Event shall give notice within 15 days of the Force Majeure Event to the other party stating the period of time the occurrence is expected to continue, and shall use diligent efforts to end the failure or delay and ensure the effects of such Force Majeure Event are minimized. Additionally, the Parties agree that the purpose of this agreement would be frustrated if a Force Majeure Event resulted in the closure of schools.

14. This Agreement may be executed in one or more counterparts, each of which will be deemed an original and all of which together will constitute one and the same instrument.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized representatives.

THE SCHOOL BOARD OF
HILLSBOROUGH COUNTY, FLORIDA

IDEA HOPE

BY: _____
Nadia Combs
Chair

BY: _____
Lysette Gonzalez-Reynolds
Board Chair

DATE: _____

DATE: _____

MEMORANDUM OF AGREEMENT

THIS AGREEMENT, dated as of this 12th day of July, 2022 is made and entered into by and between IDEA FLORIDA, INC d/b/a IDEA VICTORY, a charter school located in Hillsborough County Florida (hereinafter referred to as the “School”) and THE SCHOOL BOARD OF HILLSBOROUGH COUNTY, FLORIDA (hereinafter "BOARD").

WITNESSETH:

WHEREAS, Charter Schools, like other public schools throughout the state, are required to meet certain safety requirement contained in the 2018 The Marjory Stoneman Douglas High School Public Safety Act, Chapter 2018-3 as amended by Florida Laws Chapter 2019-22 (“MSDHS Act”);

WHEREAS, to meet the requirements imposed by the MSDHS Act, and specifically the provisions of Fla. Stat. 1006.12, the Board has entered into agreements with local Law Enforcement Agencies (“LEA”);

WHEREAS, the School, as a charter school, has requested that the Board assist the School in complying with the terms of MSDHS Act, by assigning, pursuant to the terms hereof, a School Safety Officer (SSO) for the School pursuant to the terms of this agreement;

NOW, THEREFORE, in consideration of the mutual covenants and provisions contained herein, the parties hereto agree as follows:

1. Pursuant to this Agreement, the District agrees to assign the School an SSO during the regular instructional day, which shall engage in, among other actions, security, access control, and all other duties mandated by the Department of Education, pursuant to the MSDHS Act (collectively the “Services”).

2. The Services provided by the SSO, pursuant to this Agreement, shall commence on August 9, 2022 and shall continue until May 26, 2023 (the “Term”).

3. In exchange for the Board assigning an SSO to the School, the School agrees to compensate the District at the individual rate for each SSO utilized, which shall not exceed \$50,000 for the regular school year. The District shall invoice the charter school monthly for all services provided during the preceding month, with such amount being payable upon receipt. Notwithstanding, in the event this Agreement is terminated prior to the end of the Term, the SSO’s compensation for such month, shall be prorated for the number of days the SSO is authorized to participate in the Program.

4. In addition to the services provided in paragraph one (1) and reimbursed by the payment referenced in paragraph three (3), the School may request that the SSO provide additional services outside of the regular instructional day (i.e. overtime work) or outside of the regular school year. The School may request these additional services of the SSO but the District must approve the time and services to be provided. The School will then be invoiced at the overtime rate of the officer assigned, if additional services are during the regular school year, and will be billed via a

separate line item in the monthly invoice provided to the School pursuant to paragraph three (3) above.

5. To the extent provided by law, the School agree to indemnify and hold harmless the District, as well as the District's respective agents and employees from and against all liabilities, claims, demands or actions at law and in equity including court costs and attorney's fees (at the trial and all appellate levels) that may hereafter or at any time be made or brought by anyone for the purpose of enforcing a claim on account of any injury or damage allegedly caused or occurring to any person or property in whole or in part by any negligent, wrongful or intentional act or omission of the School and/or its agents, employees or students, during the performance of this Agreement. Nothing herein shall be construed as a waiver of sovereign immunity for state agencies as provided in Florida Statutes 768.28, an attempt to expand or enlarge the scope of the waiver of sovereign immunity, or consent by the Board to be sued by any third party for any cause or matter arising out of or related to this Agreement.

6. Any modification of the Agreement must be made in writing, executed in the same manner as the Agreement, and shall be attached to this Agreement. This agreement shall be in effect until canceled pursuant to the terms hereof.

7. Any and all notices required or permitted herein shall be deemed delivered when delivered personally or when received by registered or certified mail to:

If to SBHC: Superintendent
901 E. Kennedy Blvd.
Tampa, FL 33602

and

Chief, Security and Emergency Management
2920 N 40th St,
Tampa, FL 33605

If to School: IDEA Victory
11612 N. Nebraska Avenue
Tampa, FL 33612

8. No Party hereto may assign any of its rights or obligations hereunder, whether by operation of law or otherwise, without prior written consent of all other parties (not to be unreasonably withheld.)

9. This agreement constitutes the entire agreement among the parties and supersedes any and all prior agreements, proposals or representations, written or oral, concerning the subject matter.

10. This Agreement has been entered into in the State of Florida and shall be governed by the State of Florida without regards to conflict of law rules. Venue for any dispute arising from this Agreement shall only be in Hillsborough County, Florida and the prevailing Party of any litigation shall be entitled to recover its attorneys' fees and costs from the other party.

11. Other than as set forth in the School's Charter, the Parties agree that this agreement does not create a partnership, franchise, joint venture, agency or employment relationship between the parties.

12. If any provision of this agreement is held to be contrary to law, the provision will be subjected to modification and interpreted so as best to accomplish the objectives of the original provision to the fullest extent permitted by law, and the remaining provisions of this agreement will remain in effect. No failure or delay by any party to exercise a legal right under this agreement will be a waiver of that right.

13. Force majeure. No party shall be liable or responsible to the other party, nor be deemed to have defaulted under or breached this Agreement, for any failure or delay in fulfilling or performing any term of this Agreement, and both parties shall be relieved of their obligations hereunder, when and to the extent such failure or delay is caused by or results from acts beyond the affected party's reasonable control, including, without limitation: (a) acts of God; (b) flood, fire, earthquake, or explosion; (c) war, invasion, hostilities (whether war is declared or not), terrorist threats or acts, riot, or other civil unrest; (d) government order or law; (e) actions, embargoes, or blockades in effect on or after the date of this Agreement; (f) action by any governmental authority; (g) national or regional emergency; (h) pandemic and (i) shortage of adequate power or transportation facilities. The party suffering a Force Majeure Event shall give notice within 15 days of the Force Majeure Event to the other party stating the period of time the occurrence is expected to continue, and shall use diligent efforts to end the failure or delay and ensure the effects of such Force Majeure Event are minimized. Additionally, the Parties agree that the purpose of this agreement would be frustrated if a Force Majeure Event resulted in the closure of schools.

14. This Agreement may be executed in one or more counterparts, each of which will be deemed an original and all of which together will constitute one and the same instrument.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized representatives.

THE SCHOOL BOARD OF
HILLSBOROUGH COUNTY, FLORIDA

IDEA VICTORY

BY: _____
Nadia Combs
Chair

BY: _____
Lysette Gonzalez-Reynolds
Board Chair

DATE: _____

DATE: _____

**IDEA Florida Board
Action Item
May 26, 2022**

Subject: Performance Based Agreement Between IDEA Florida, Inc. and Duval County School Board

Proposed Board Action: For Approval

Executive Summary:

IDEA Florida, Inc. through staff and counsel have negotiated the terms of the Performance-Based Agreement for IDEA's fourth campus in the Jacksonville region which will open in the fall of 2024. The draft Performance-Based Agreement will serve as the contract between the Duval County School Board and IDEA Florida, Inc., and complies with the requirements for Performance-Based Agreements set forth in Section 1002.333, Florida Statutes, and State Board of Education rule 6A-1.0998271, Florida Administrative Code.

Supporting Documentation: Draft Performance Based Agreement

Presenter: Adam Miller, Executive Director

**SCHOOL OF HOPE
PERFORMANCE-BASED AGREEMENT**

THE SCHOOL BOARD OF Duval COUNTY, FLORIDA

THIS PERFORMANCE-BASED AGREEMENT entered into as of the__ day of _____ by
and between THE SCHOOL BOARD OF Duval County, FLORIDA, a body corporate operating
and existing under the Laws of the State of Florida

and

IDEA Florida, Inc.

3105 University Blvd. N., Jacksonville, FL 32211

a non-profit organization

Definitions

Definitions: The following terms shall have the following meanings:

Department shall mean the Florida Department of Education.

District shall mean the school district for the County as referenced in Art. IX, Section 4, Florida Constitution.

Governing Board shall mean the governing board or body of the School of Hope.

Notice of Intent shall mean the Hope Operator's Notice of Intent (including amendments) pursuant to State Board of Education Rule 6A-1.0998271, Florida Administrative Code, as submitted to the District.

Performance-based Agreement shall mean this Performance-based Agreement entered into between the School of Hope and the District.

School shall mean IDEA Jacksonville #4, the School of Hope operated under this Performance-based Agreement

School Board shall mean the locally elected school board for the district in which the Hope Operator establishes and operates the School of Hope.

State shall mean the State of Florida.

Superintendent shall mean the superintendent of schools for the District as referenced in Art. IX, Section 4, Florida Constitution.

Section 1

- A. Notice of Intent. A copy of the Notice of Intent is attached hereto as Appendix 1 and constitutes a part of this Performance-based Agreement (PBA). In the event of any conflict between the Notice of Intent and any other provision of this PBA, the PBA provision shall control.
- B. Term. The term of this PBA shall be for five (5) full school years commencing on August 1, 2024 and ending on July 30, 2029 unless terminated sooner as provided herein.
- C. Start-Up Date. IDEA Jacksonville #4 shall begin classes in August 2024. The school cannot open absent submission of all required Pre-Opening Documents as specified in Section O of this PBA. The school may defer the opening of the school's operations by providing written notice of such intent to the District and the parents of enrolled students at least 30 calendar days before the date identified above. The deferral does not extend the term of this PBA.
- D. PBA Renewal. This PBA shall be renewed for a term of five (5) years upon the written request of the Hope Operator unless:
1. The school fails to meet the requirements for student performance established pursuant to this PBA;
 2. The school fails to meet the generally accepted standards of fiscal management;
or
 3. The school materially violates the law or the terms of this PBA.
- E. Location. ~~If the school has identified and secured a facility prior to the execution of this~~

~~PBA, complete section 1. below. If the school has not secured a facility prior to the execution of this PBA, complete section 2. below.]~~

~~1. The school shall be located at [location TBD]. The School must provide a copy of the lease agreement, use agreement, or ownership documents and certificate of occupancy or temporary certificate of occupancy documenting compliance with all applicable codes no later than fifteen (15) days prior to the School's opening. The School shall make facilities accessible to District and the local governing authority that has jurisdiction for safety inspection purposes.~~

2. The school shall be located within the attendance zone or a five mile radius (whichever is greater) of one or more schools identified in Appendix A of the Notice of Intent. When the School secures a facility it shall notify the District in writing and no later than 15 days prior to the School's opening, provide the District a copy of the lease agreement, use agreement, or ownership documents and certificate of occupancy or temporary certificate of occupancy documenting compliance with all applicable codes. The School shall make facilities accessible to District and the local governing authority that has jurisdiction for safety inspection purposes.

F. Grade Levels Served. The School will serve students in the following grades:

- Year 1: K, 1, 2, 6
- Year 2: K, 1, 2, 3, 6, 7
- Year 3: K, 1, 2, 3, 4, 6, 7, 8
- Year 4: K, 1, 2, 3, 4, 5, 6, 7, 8, 9
- Year 5: K, 1, 2, 3, 4, 5, 6, 7, 8, 9, 10

The School may, at its discretion, serve students in grade levels not identified above so long as it provides written notice to the District at least 30 days prior to the first day of school. The School may open additional schools to serve students enrolled in or zoned for a persistently low-performing public school as provided for in Section 1002.333(4), Florida Statutes, if the Hope Operator maintains its status under Section 1002.333(3), Florida Statutes.

The School WILL NOT serve student in the school readiness program pursuant to Chapter 1002, Part VI, Laws of Florida.

The School WILL NOT operate a public voluntary pre-kindergarten program for four-year olds.

The governing board of the School is authorized to serve students in the school readiness program and operate a voluntary pre-kindergarten program at a later date, in accordance with all applicable laws, upon providing written notice to the District.

- G. Student Recruitment and Enrollment. The School will implement the student recruitment strategies and activities described in the Notice of Intent.

1. The table below includes the projected recruitment and enrollment targets for the

School as described in the Notice of Intent.

Year	Total Projected K-12 Enrollment	% of students that previously attended a Persistently Low-Performing school
Year 1	480	[60 %]
Year 2	720	[60 %]
Year 3	960	[60 %]
Year 4	1200	[60 %]
Year 5	1320	[60 %]

2. If the number of applications exceeds the capacity of the program, class, grade level, or building, all applicants shall have an equal chance of being admitted through a random selection process. The School may choose to provide the following enrollment preferences:

- a. Siblings of currently enrolled students
- b. Children of the school's founders, teachers and staff (so long as the total number of students allowed under this preference constitutes only a small percentage of the charter school's total enrollment)
- c. Other preferences allowed in law.

3. Unless the School is currently receiving the federal Charter School Program Grant authorized under Title V., Part B of the Elementary and Secondary Education Act as amended by the Every Student Succeeds Act, and has been notified by the Department that it is prohibited from doing so, the School shall exempt students from persistently low-performing schools and opportunity zones from the enrollment lottery process. If the number of applicants from persistently low-performing schools and opportunity zones exceeds the capacity of the program class, grade level or building, all such applicants shall have an equal chance of being admitted through a random selection process.

4. If the School is oversubscribed and must conduct an admissions lottery, pursuant to

Section 1002.333(5), Florida Statutes, the lottery process must be transparent and open to the public.

5. Enrollment is subject to compliance with the provisions of section 1003.22, Florida Statutes, concerning school entry health examinations and immunizations.

6. A student may withdraw from the School at any time and enroll in another public school, as determined by District or charter school policy, as applicable. The School shall work in conjunction with the parent(s) and the receiving school to ensure that such transfers minimize impact on the student's grades and academic achievement.

7. The School shall be in compliance with Florida Constitutional Class Size Requirements, as applicable to charter schools.

8. The School will implement the parental involvement strategies described in the Notice of Intent.

H. Maintenance of Student Records as Required by Statute

1. The School shall maintain confidentiality of student records as required by federal and state law.

2. The School will maintain active records for current students in accordance with applicable Florida Statutes and State Board of Education rules.

3. All permanent (Category A) records of students leaving the School, whether by graduation, transfer to another public school, or withdrawal to attend another school, will be immediately transferred to the District in accordance with Florida Statutes. Records will be transmitted to the District's records retention department.

4. Records of student progress (Category B) will be transferred to the appropriate school if a student withdraws to attend another public school or any other school. The School may retain copies of the departing student's academic records created during the student's attendance at the School.

5. Upon the withdrawal of a student from the School, the School will retain the student's original records, except that such records will be immediately transferred to another District school when requested by that school. Requests for student records from public or private schools outside of the County and private schools within the County must be made in writing. Only copies of requested records may be provided. Copies only of student records may be provided to parents upon their request unless the student is considered an eligible student under FERPA. The School will retain the student's record for three (3) years after student withdrawal or until requested by another District public school in this County, whichever comes first. At the end of the third year all inactive

student records will be returned to the District's records retention department.

6. Upon termination or closure of the School, all student education records and administrative records shall be transferred immediately to the Sponsor's records retention office for processing and maintenance.

7. The School will comply with all other public record retention requirements for non-student related records in a manner consistent with applicable Florida law. The School shall comply with Fla. Stat. Chapter 119 (the Public Records Act) and all other applicable statutes pertaining to public records.

8. The District will ensure that all student records will be provided immediately to the School upon request and upon enrollment of students in the School from a District school, if applicable.

9. The School must maintain a record of all the students who apply to the School, whether or not they are eventually enrolled. The information shall be made available to the District upon written request. However such requests may not be made until after the October survey period. The School shall maintain documentation of each enrollment lottery conducted. Such documentation shall provide sufficient detail to allow the District to verify that the random selection process utilized by the School was conducted in accordance with section 1002.333(5), Florida Statutes. Records must be maintained in accordance with applicable record retention laws.

I. Exceptional Student Education. Exceptional students shall be provided with programs implemented in accordance with applicable Federal, state and local policies and procedures; and, specifically, the Individuals with Disabilities Education Act (IDEA), Section 504 of the Rehabilitation Act of 1973, sections 1000.05 and 1001.42(4) (I) of the Florida Statutes, and Chapter 6A-6 of the Florida Administrative Code. This includes, but is not limited to:

1. A non-discriminatory policy regarding placement, assessment, identification, and selection.

2. Free appropriate public education (FAPE).

3. Individual Educational Plans (IEP's), to include an annual IEP meeting with the student's family.

Students with disabilities will be educated in the least restrictive environment, and will be segregated only if the nature and severity of the disability is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily.

Upon enrollment, or notice of acceptance sent to the student, the School may request

from the District information related to the student's program and needs, including the student's most recent IEP, which shall be provided within 10 days.

J. Academic Accountability

1. Annual Objectives

a. By September 15th of each year the District shall provide the School with academic student performance data on state required assessments for each student attending the School who was enrolled the prior year in another public school, pursuant to s. 1002.33(7)(a)3., Florida Statutes. The Sponsor may fulfill this requirement by providing the School access to the data.

b. By September 15th of each year the District shall provide the School the rates of academic progress for the prior year for comparable student populations in the district school system. The data shall include proficiency and growth on state assessments for English Language Arts and Mathematics by grade grouping (grades 3-5, 6-8, 9-11) for the following student groups:

- i. Students scoring a level 1 on prior year assessment
- ii. Students scoring a level 2 on prior year assessment
- iii. Students scoring a level 3 or higher on prior year assessments
- iv. Students with disabilities
- v. English Language Learners

c. By October 15th of the first year of the School's operation, the School shall provide its proposed academic achievement goals for the current year to the District. The academic achievement goals shall include, at a minimum, growth and proficiency on state assessments, and may include performance on additional assessments such as the Northwestern Evaluation Association Measure of Academic Progress (NWEA MAP]. The goals shall also include the mission-specific educational goals described in the Notice of Intent.

d. The District shall review the proposed academic achievement goals within 30 days of receipt. If the District does not accept the proposed academic achievement goals it shall provide the School a written explanation. If the School and District cannot agree on academic achievement goals either party may request dispute resolution pursuant to s. 1002.333(11), Florida Statutes. If the District does not provide written notification within 30 days of receipt, the goals shall be deemed accepted.

e. By October 15th of the second year of the School's operation, the school shall provide its proposed academic achievement goals for the remaining years of the contract, up to a maximum of four years or the end of the current contract term, whichever occurs first, using the same parameters and testing set forth in Section J.1.c, above. Schools that have contracts in excess of five years shall resubmit proposed academic achievement goals

every four years pursuant to the process described in this paragraph.

f. The District shall review the proposed academic achievement goals within 30 days of receipt. If the District does not accept the academic achievement goals it shall provide the School a written explanation. If the District does not respond within 30 days of receipt the academic achievement goals are deemed accepted. If the School and District cannot agree on academic achievement goals either party may request dispute resolution pursuant to s. 1002.333(11), Florida Statutes. The goals may be adjusted at any time upon mutual written consent of both parties.

g. Annually, the School shall report its performance against the academic goals. If the School falls short of the academic achievement goals set forth under the provisions of this contract the District shall report such shortcomings to the Department.

h. The School and District may agree to adjust the goals through a contract amendment or addendum.

2. Assessments

a. State required assessments: The School will participate in and administer all State assessment programs and assessments required by law. The School shall facilitate required alternate assessments and comply with state reporting procedures.

b. Additional Assessments: The School shall administer additional assessments as described in the Notice of Intent.

c. If an IEP, 504 Plan and an EP for a student indicates accommodations or an alternate assessment for participation in a State assessment, or District assessment, as applicable, the School will facilitate the accommodations or alternate assessment and comply with State reporting procedures.

d. All School personnel involved with any aspect of the testing process must abide by State policies, procedures, and standards regarding test administration, test security, test audits, and reporting of test results. The School shall designate a testing coordinator and shall be responsible for proper test administration. The School shall permit the District to monitor and proctor all aspects of the School's test administration, if the District deems it necessary.

e. The District shall provide the School with reports on District and State assessments in the same manner and at the same time as for all public schools in the District.

f. The School shall, at its expense, provide adequate technological infrastructure to support all required online test administration.

K. Non-Renewal and Termination.

1. The District shall make student academic achievement for all students the most important factor when determining whether to renew or terminate this PBA. The District may choose not to renew or terminate this Performance-based Agreement for any of the following reasons as set forth in section 1002.333, Florida Statutes.

a. Failure to achieve the academic performance expectations set forth pursuant to Section J.1. of this PBA.

b. Failure to meet generally accepted standards of fiscal management.

c. Material violation of this PBA or violation of law.

2. The District shall notify the Governing Board in writing at least ninety days prior to non-renewing, or terminating this PBA.

3. If the District issues a notice of non-renewal or termination, the notice shall state in reasonable detail the grounds for the proposed action and stipulate that the School may, within 14 calendar days of receipt of the notice, request a hearing.

a. A request for a hearing must be authorized by a vote of the Governing Board and be submitted pursuant to the Notice provisions of this Contract.

4. The District may immediately terminate this PBA pursuant to section 1002.33(8)(d), Florida Statutes, if it sets forth in writing the particular facts and circumstances indicating that an immediate and serious danger to the health, safety or welfare of the School's students exists.

5. If the School elects to terminate or non-renew the PBA, it shall provide reasonable prior notice of the election to the District indicating the final date of operation as voted by the Governing Board at a publicly noticed meeting. A board resolution signed by the School's Governing Board chair and secretary, indicating support of this action, shall accompany the written notification provided to the District. The School agrees that such notification shall be considered a voluntary termination by the governing board and a waiver of its right to a hearing or appeal.

6. Upon notice of termination or non-renewal the School shall not remove any public property from the premises.

L. Post Termination Provisions

1. The nonrenewal or termination of this PBA must comply with the requirements of Section 1002.33(8), Florida Statutes. If this PBA is not renewed or is terminated, the

School shall be responsible for all the debts of the School. The District shall not assume the debt from any contract for services including lease or rental agreements, made between the School and a third party, except for a debt previously detailed and agreed upon, in writing, by both the District and the Governing Board and that may not reasonably be assumed to have been satisfied by the District.

2. In the event of termination or non-renewal of this charter, any and all leases existing between the District and the School shall be automatically cancelled, unless the lease provides otherwise. In no event shall the District be responsible under any assignment of a lease for any debts or obligations of the School incurred prior to such assignment.

3. In the event of termination or non-renewal any students enrolled at the School may be enrolled at their home District school, or any another school, consistent with the District's student transfer procedures including transfer of all student records to the receiving school. All assets of the School purchased with public funds, including supplies, furniture and equipment, will revert to full ownership of the District (subject to any lawful liens or encumbrances) or as otherwise provided by law. Any unencumbered public funds shall revert to the district or department, as appropriate. Any unencumbered public funds from the charter school, district school board property and improvements, furnishings, and equipment purchased with public funds, or financial or other records pertaining to the School, in the possession of any person, entity, or holding company, other than the charter school, shall be held in trust upon the District's request, until any appeal is resolved. If the School's accounting records fail to clearly establish whether a particular asset was purchased with public funds, then it shall be presumed public funds were utilized and ownership of the asset shall automatically revert to the District.

M. Transportation

1. The School shall provide transportation to the School's students consistent with the requirements of ss. 1006.21-27 and 1012.45, Florida Statutes. The governing board of the school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. Transportation may not be a barrier to equal access for all students residing within a reasonable distance of the school.

2. The parties may agree for the District to provide transportation to and from the School. If such agreement is reached it shall be the subject of a separate contract. If agreement is reached with the District the School may utilize, at the School's expense, the District's transportation services for extracurricular events, field trips, and other activities on the same basis and terms as other District schools.

3. The School shall comply with all applicable transportation safety requirements. Should the School choose to implement its own transportation plan rather than contract with the District for transportation services, it shall submit a transportation plan to the District for review and approval. The School shall provide the District the name of the private transportation provider and a copy of the signed contract no later than 10 business

days prior to the use of the service.

4. If the School submits data relevant to FTE funding for transportation that is later determined through the audit procedure to be inaccurate, the School shall be responsible for any reimbursement to the District and State arising as a result of any errors or omissions, misrepresentations or inaccurate projections for which the School is responsible. Any transportation FTE adjustment, which is attributable to error or substantial non-compliance by the School, the District shall deduct such assessed amount from the next available payment otherwise due to the School, without penalty of interest. Any deficit incurred by the School shall be the sole fiscal responsibility of the School and the Sponsor shall have no liability for the same.

N. Indemnification

1. Any arrangement entered into to borrow or otherwise secure funds for the School from a source other than the state or a school district shall indemnify the state and the school district from any and all liability including, but not limited to, financial responsibility for the payment of the principal or interest.
2. Any loans, bonds or other financial agreements entered into by the School are not obligations of the state or school district but are obligations of the School and are payable solely from the sources of funds pledged by such agreement.
3. Notwithstanding anything else herein to the contrary, the District shall not:
 - a. Guarantee payment for any purchase made by the School.
 - b. Guarantee payment for any debits incurred by the School.
 - c. Guarantee payment for any loans taken out by the School.
 - d. Lend its good faith and credit in order for the School to obtain a loan or other form of credit.
4. This PBA expressly prohibits the pledging of credit or taxing power of the District or State.

O. Pre-Opening Documents

1. The following documents must be provided to the District prior to the opening of the School.
 - a. Facility related documents necessary to operate a public school, including:

- Lease agreement, use agreement or ownership documentation for facility, pursuant to Section 1.E of this PBA
 - Certificate of occupancy
 - Fire inspection
 - Health Inspection
- b. Documentation of fingerprinting of all staff and Governing Board members
- c. Contact information for Governing Board Members

IDEA Florida
Board Action Item
May 26, 2022

Subject: Senior Bond Transaction, Subordinate Loan, and Master Lease Agreement Between IDEA Florida, Inc. and IPS Florida LLC for Property in Jacksonville, Florida

Proposed Board Action: For Approval

Executive Summary:

IPS Florida LLC ("IPS Florida") a Texas nonprofit corporation, is seeking to obtain financial arrangements for acquiring, constructing, equipping, financing, and refinancing educational facilities located at or about 4949 Blanding Boulevard, Jacksonville, Florida 32210 (the "Jacksonville IV Campus" and the "Jacksonville IV " transaction) in Jacksonville, Duval County, Florida. IDEA Florida, Inc. ("IDEA Florida") will be the sole member of IPS Florida and will enter into an Operating Agreement for the management of IPS Florida.

Unlike the recent Tampa III and IV deals and the Jacksonville III deal, this contemplated Jacksonville IV deal will be an "MTI" deal (like Tampa 2, Jax 1, and Jax 2), with Regions Bank as the Master Trustee. However, this Jacksonville IV MTI transaction will involve a senior *bond* transaction (the "Senior Bond Transaction") between IPS Florida and the Florida Development Finance Corporation (the "Issuer") in an amount not to exceed \$25,000,000, and a subordinate loan (the "Subordinate Loan") between IPS Florida and Building Hope (the "Subordinate Lender") in an amount not to exceed \$10,000,000.

The Jacksonville IV financing structure will involve IPS Florida as the borrower in both the Senior Bond Transaction and Subordinate Loan. There will be a Master Lease agreement between IPS Florida and IDEA Florida in which IDEA Florida pays lease revenues according to the repayment schedules set forth in the Master Lease (IDEA Florida will be the lessee, just like the previous Jacksonville and Tampa deals). There will be various other transactional documents associated with the Senior Bond Transaction and the Subordinate Loan (listed below) in connection with the issuance, sale, and delivery of the bonds and loan.

The current closing date of Jacksonville IV is July 31. In addition to the resolutions and Master Lease, the documents below will need to be signed by the Authorized Representative of IDEA Florida, Inc., as defined in the resolutions.

List of Jacksonville IV transaction resolutions/documents:

- Resolution authorizing participation in an IPS Florida LLC master lease
- Resolution authorizing subordinate loan and master lease with IPS Florida LLC
- Resolution creating IPS Florida LLC
- Resolution as sole member of IPS Florida LLC (senior bonds)
- Resolution as sole member of IPS Florida LLC (subordinate loan)
- Operating Agreement (to be signed as sole member)

Below is a list of documents associated with the Jacksonville IV Transaction that will need to be signed by the Authorized Representative of IDEA Florida prior to closing. HAK will prepare a signature packet and coordinate with Jen on getting the required IDEA Florida signatures. HAK aims to have signature packets sent out at least a week before closings.

Senior Bond Documents:

- Master Lease Agreement
- Deposit Account Control Agreement
- Lessee's Closing Certificate

Subordinate Loan Documents:

- Subordinate Loan Agreement
- Master Lease Agreement
- Deposit Account Control Agreement
- Lessee's Closing Certificate

Supporting Documentation:**Presenter:**

CONSIDER AND APPROVE RESOLUTION OF THE BOARD OF DIRECTORS OF IDEA FLORIDA, INC. AUTHORIZING PARTICIPATION IN AN IPS FLORIDA LLC BOND FINANCING, AUTHORIZING THE DELEGATION OF AUTHORITY FOR THE EXECUTION AND DELIVERY OF A MASTER LEASE AGREEMENT BETWEEN IDEA FLORIDA INC. AND IPS FLORIDA LLC AND OTHER DOCUMENTS IN CONNECTION WITH THE SALE, ISSUANCE AND DELIVERY OF THE BONDS; AND CONTAINING OTHER MATTERS RELATED THERETO

I, the undersigned, hereby certify that I am the Secretary of the Board of Directors (“Board”) of IDEA Florida, Inc. (“IDEA”), a non-profit corporation duly organized under the laws of the State of Florida.

I further certify that at a meeting of the Board of Directors of IDEA, duly and legally called and held in accordance with the Articles of Incorporation and Bylaws of IDEA on May 26th, 2022, the following Resolution (the “Resolution”) was duly adopted, at which time a quorum of such body was in attendance and voting throughout, and at which such body had authority under the laws of Florida to adopt the Resolution; the Resolution has been duly recorded in said Board's minutes of said meeting; each of the officers and members of said Board was duly and sufficiently notified officially and personally, in advance, of the date, hour, place, and purpose of the aforesaid meeting, and that said Resolution would be introduced and considered for adoption at said meeting, and each of said officers and members consented, in advance, to the holding of said meeting for such purpose; said meeting was open to the public as required by law, and public notice of the meeting was given as required by law, and the Resolution has not been rescinded, modified, or amended and is in full force and effect on the date hereof:

WHEREAS, IPS Florida LLC, a Texas limited liability company as created and filed under Texas Secretary of State File No. 0804548079, and any authorized name changes, assumed names, trade names, and fictitious names (“IPS”), is pursuing a financing through the Florida Development Finance Corporation (the “Issuer”), or other such issuer as IPS may select, to issue tax-exempt revenue bonds in one or more series (the “Series 2022 Bonds”) in an aggregate principal amount not to exceed \$25,000,000 for the purpose of (i) financing the costs of the acquisition of certain land and the construction, acquisition, equipping and improving of educational facilities (or any facility incidental, subordinate, or related thereto or appropriate in connection therewith) for the IDEA charter school campus located at, or about 4949 Blanding Boulevard, Jacksonville, Florida 32210, as more particularly described in the Master Lease and any supplements thereto (the “Series 2022 Facilities”) to be leased by IPS to IDEA, (ii) funding a debt service reserve fund for the Bonds; (iii) paying capitalized interest on the Series 2022 Bonds; and (iv) paying certain issuance expenses (collectively, the “Project”); and

WHEREAS, under the proposed financing structure, IPS will lease the Series 2022 Facilities to IDEA pursuant to a Master Lease Agreement (the “Lease”) with a lease term, rental price and purchase option as set forth in the Lease; and

WHEREAS, the Board has determined that it is in the best interest of IDEA to enter into the Lease with IPS on the terms and conditions set forth in the Lease and now desires to ratify and approve the Lease and authorize the execution, delivery and performance of the Lease by the Authorized Officers (as hereinafter defined); and

WHEREAS, IPS will pledge and assign the base rental payments received from IDEA under the Lease to the Master Trustee under the Master Trust Indenture and Security Agreement (the “Master Indenture”) to be entered into by and between IPS and the Master Trustee as designated therein, which will secure the Series 2022 Bonds;

WHEREAS, IDEA is willing and the Board has determined it is in the best interest of IDEA to enter into a Deposit Account Control Agreement with Regions Bank to secure the depository account holding state revenues pledged to the Project under the Lease and Master Indenture; and

WHEREAS, the Series 2022 Bonds will be sold through a negotiated sale pursuant to a Bond Purchase Agreement (the “Bond Purchase Agreement”) by and among the Issuer, IPS, IDEA and Morgan Stanley & Co. LLC, as Underwriter; and

WHEREAS, IDEA may, if required under the Bond Purchase Agreement, enter into a continuing disclosure agreement (the “Continuing Disclosure Agreement”) pursuant to which IDEA will agree to disseminate annual reports and certain event notices to the Municipal Rulemaking Securities Board’s Electronic Municipal Market Access System;

WHEREAS, the Board determines that it is in the best interests of IDEA and now desires to (i) approve the issuance of the Series 2022 Bonds, (ii) delegate to the President of the Board, Board Member – Nick Rhodes, the Chief Executive Officer, the Chief Financial Officer, or their designees (the “Authorized Officers”) the authority for the execution, delivery and performance by IDEA of the Lease, the Deposit Account Control Agreement, the Bond Purchase Agreement, the Continuing Disclosure Agreement, if necessary; and all other documents and certificates necessary or appropriate in connection with the sale, issuance and delivery of the Bonds and the Project (collectively, the “IDEA Transaction Documents”); and (iii) take and authorize certain other actions in connection with the foregoing;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF IDEA FLORIDA, INC., as follows:

Section 1. The recitals to this Resolution are hereby approved and incorporated herein for all purposes, including the defined terms contained therein.

Section 2. The Board hereby authorizes the issuance of the Series 2022 Bonds for the purpose of paying the costs of the Project.

Section 3. The Board hereby approves and authorizes the delegation of the execution and delivery of the IDEA Transaction Documents by the Authorized Officers with such changes as the Authorized Officers shall approve, such approval to be conclusively evidenced by the execution and delivery thereof by the Authorized Officer.

Section 4. IDEA does hereby authorize each Authorized Officer to take all such actions and approve, execute and deliver all such agreements, instruments and other documents, and any extension, amendment or other modification thereof, on behalf of IDEA as he may deem necessary or desirable (as conclusively evidenced by the taking of such action or the execution and delivery of such agreements, instruments or other documents by the Authorized Officer) in connection with IDEA Transaction Documents or in order to effectuate the further purposes of this Resolution, including without limitation those documents specifically described in this Resolution.

Section 5. All acts of the Authorized Officers authorized and directed herein are reasonably expected to benefit IDEA directly or indirectly.

Section 6. Upon execution and delivery, the IDEA Transaction Documents shall be the valid and binding obligations of IDEA enforceable in accordance with their terms.

Section 7. All acts, transactions or agreements undertaken prior to the adoption of this Resolution by the officers and employees of IDEA in IDEA's name or for its account in connection with the foregoing matters, are hereby ratified, confirmed and adopted by the Board.

I further certify that the Board has found that the adoption of the foregoing Resolution is in the best interests of IDEA and that this Resolution is within the power of the Board to pass as provided in the Articles of Incorporation and Bylaws of IDEA.

[Signature page follows]

IN WITNESS WHEREOF, I hereunto subscribe my name on this the 26th day of May,
2022.

By: _____
Secretary, Board of Directors
IDEA Florida, Inc.

CONSIDER AND APPROVE RESOLUTION OF THE BOARD OF DIRECTORS OF IDEA FLORIDA, INC. AUTHORIZING PARTICIPATION IN AN IPS FLORIDA LLC TAXABLE SUBORDINATE LOAN FINANCING, AUTHORIZING THE DELEGATION OF AUTHORITY FOR THE EXECUTION AND DELIVERY OF A MASTER LEASE AGREEMENT BETWEEN IDEA FLORIDA INC. AND IPS FLORIDA LLC AND OTHER DOCUMENTS IN CONNECTION WITH THE ISSUANCE OF THE SUBORDINATE LOAN; AND CONTAINING OTHER MATTERS RELATED THERETO

I, the undersigned, hereby certify that I am the Secretary of the Board of Directors ("Board") of IDEA Florida, Inc. ("IDEA"), a non-profit corporation duly organized under the laws of the State of Florida.

I further certify that at a meeting of the Board of Directors of IDEA, duly and legally called and held in accordance with the Articles of Incorporation and Bylaws of IDEA on May 26th, 2022, the following Resolution (the "Resolution") was duly adopted, at which time a quorum of such body was in attendance and voting throughout, and at which such body had authority under the laws of Florida to adopt the Resolution; the Resolution has been duly recorded in said Board's minutes of said meeting; each of the officers and members of said Board was duly and sufficiently notified officially and personally, in advance, of the date, hour, place, and purpose of the aforesaid meeting, and that said Resolution would be introduced and considered for adoption at said meeting, and each of said officers and members consented, in advance, to the holding of said meeting for such purpose; said meeting was open to the public as required by law, and public notice of the meeting was given as required by law, and the Resolution has not been rescinded, modified, or amended and is in full force and effect on the date hereof:

WHEREAS, IPS Florida LLC, a Texas limited liability company as created and filed under Texas Secretary of State File No. 0804548079, and any authorized name changes, assumed names, trade names, and fictitious names ("IPS"), is pursuing a taxable subordinate financing with Florida Department of Education (the "Subordinate Lender"), or other such lender as IPS may select (the "Subordinate Loan") in an aggregate principal amount not to exceed \$10,000,000 for the purpose of (i) financing the costs of the acquisition of certain land and the construction, acquisition, equipping and improving of educational facilities (or any facility incidental, subordinate, or related thereto or appropriate in connection therewith) for the IDEA charter school campus located at, or about 4949 Blanding Boulevard, Jacksonville, Florida 32210, as more particularly described in the Master Lease and any supplements thereto (the "Subordinate Loan Facilities") to be leased by IPS to IDEA, (ii) funding a debt service reserve fund for the Subordinate Loan; (iii) paying capitalized interest on the Subordinate Loan; and (iv) paying certain issuance expenses (collectively, the "Project"); and

WHEREAS, under the proposed financing structure, IPS will lease the Subordinate Loan Facilities to IDEA pursuant to a Master Lease Agreement (the "Lease") with a lease term, rental price and purchase option as set forth in the Lease; and

WHEREAS, the Board has determined that it is in the best interest of IDEA to enter into the Lease with IPS on the terms and conditions set forth in the Lease and now desires to ratify and approve the Lease and authorize the execution, delivery and performance of the Lease by the Authorized Officers (as hereinafter defined); and

WHEREAS, IPS will pledge and assign the base rental payments received from IDEA under the Lease to the Master Trustee under the Master Trust Indenture and Security Agreement (the “Master Indenture”) to be entered into by and between IPS and the Master Trustee as designated therein, which will secure the Subordinate Loan;

WHEREAS, IDEA is willing and the Board has determined it is in the best interest of IDEA to enter into a Deposit Account Control Agreement with Regions Bank to secure the depository account holding state revenues pledged to the Project under the Lease and Master Indenture; and

WHEREAS, the Board determines that it is in the best interests of IDEA and now desires to (i) approve the issuance of the Subordinate Loan, (ii) delegate to the President of the Board, the Chief Executive Officer, the Chief Financial Officer, Board Member Nick Rhodes, or their designees (the “Authorized Officers”) the authority for the execution, delivery and performance by IDEA of the Lease, the Deposit Account Control Agreement, and all other documents and certificates necessary or appropriate in connection with the issuance of the Subordinate Loan and the Project (collectively, the “IDEA Transaction Documents”); and (iii) take and authorize certain other actions in connection with the foregoing;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF IDEA FLORIDA, INC., as follows:

Section 1. The recitals to this Resolution are hereby approved and incorporated herein for all purposes, including the defined terms contained therein.

Section 2. The Board hereby authorizes the issuance of the Subordinate Loan for the purpose of paying the costs of the Project.

Section 3. The Board hereby approves and authorizes the delegation of the execution and delivery of the IDEA Transaction Documents by the Authorized Officers with such changes as the Authorized Officers shall approve, such approval to be conclusively evidenced by the execution and delivery thereof by the Authorized Officer.

Section 4. IDEA does hereby authorize each Authorized Officer to take all such actions and approve, execute and deliver all such agreements, instruments and other documents, and any extension, amendment or other modification thereof, on behalf of IDEA as he may deem necessary or desirable (as conclusively evidenced by the taking of such action or the execution and delivery of such agreements, instruments or other documents by the Authorized Officer) in connection with IDEA Transaction Documents or in order to effectuate the further purposes of this Resolution, including without limitation those documents specifically described in this Resolution.

Section 5. All acts of the Authorized Officers authorized and directed herein are reasonably expected to benefit IDEA directly or indirectly.

Section 6. Upon execution and delivery, the IDEA Transaction Documents shall be the valid and binding obligations of IDEA enforceable in accordance with their terms.

Section 7. All acts, transactions or agreements undertaken prior to the adoption of this Resolution by the officers and employees of IDEA in IDEA's name or for its account in connection with the foregoing matters, are hereby ratified, confirmed and adopted by the Board.

I further certify that the Board has found that the adoption of the foregoing Resolution is in the best interests of IDEA and that this Resolution is within the power of the Board to pass as provided in the Articles of Incorporation and Bylaws of IDEA.

[Signature page follows]

IN WITNESS WHEREOF, I hereunto subscribe my name on this the 26th day of May,
2022.

By: _____
Secretary, Board of Directors
IDEA Florida, Inc.

RESOLUTION OF THE BOARD OF DIRECTORS OF IDEA FLORIDA, INC.
AUTHORIZING A MASTER EQUIPMENT LEASE/PURCHASE
AGREEMENT TO FINANCE EQUIPMENT AND TO LEASE SUCH
EQUIPMENT FROM IPS ENTERPRISES, INC. FOR IDEA FLORIDA, INC.'S
JACKSONVILLE AREA CAMPUSES AND RELATED MATTERS

WHEREAS, IDEA Florida, Inc. (the “Company”) desires to enter into a Master Equipment Lease/Purchase Agreement (the “Agreement”) with a lender (the “Lender”) to be determined by IPS Enterprises, Inc. (“IPS”) to enable the Company to finance the lease/purchase acquisition of up to \$1,000,000 of Equipment (as defined in the Agreement and identified in any Schedule A thereof) and, as security for the obligations of the Company under the Agreement, to grant a security interest in the Equipment in accordance with the Agreement, and to lease the Equipment from IPS for the Company’s Jacksonville, Florida area campuses (collectively, the “IPS Jacksonville Equipment Financing”);

WHEREAS, the proceeds of the IPS Jacksonville Equipment Financing will be used for the purpose of (i) financing Equipment to be leased from IPS to the Company for its Jacksonville, Florida area schools pursuant to one or more lease agreements (collectively, the “Lease”) and (ii) paying certain costs of professional services associated therewith (collectively, the “2022 Jacksonville Equipment Project”);

WHEREAS, the Board desires to (i) authorize the execution, delivery and performance by the Company of the Agreement and (ii) take and authorize certain other actions in connection with the foregoing;

WHEREAS, the Board now desires to enter into the Lease with IPS to facilitate the purchase of the 2022 Jacksonville Equipment Project;

WHEREAS, IPS desires to enter into the Lease with the Company to facilitate the financing of the 2022 Jacksonville Equipment Project for the Company to obtain the right to use the 2022 Jacksonville Equipment Project;

WHEREAS, the Company is willing to enter into the Lease on the terms and conditions set forth in the Lease;

WHEREAS, the Board now desires to (i) approve the IPS Jacksonville Equipment Financing, including approval of the terms and conditions of the Agreement and execution thereof by an Authorized Officer (as hereinafter defined), (ii) authorize the execution, delivery, and performance by the Company of the leases and all other documents necessary or appropriate in connection with the IPS Jacksonville Equipment Financing (collectively, the “IPS Jacksonville Equipment Financing Documents”), (iii) delegate the authority to effect the IPS Jacksonville Equipment Financing to the President of the Board, Board Member – Nick Rhodes, the Chief Executive Officer, the Chief Financial Officer, or their designees (the “Authorized Officers”), and (iv) take and authorize certain other actions in connection with the foregoing;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF IDEA FLORIDA, INC., as follows:

Section 1. The recitals to these resolutions are hereby approved and incorporated herein for all purposes, including the defined terms contained therein.

Section 2. The Board hereby authorizes the IPS Jacksonville Equipment Financing in an aggregate principal amount not to exceed \$1,000,000 and certain costs of professional services associated therewith.

Section 3. The Board does hereby approve the forms, terms, and provisions of and the execution and delivery of the IPS Jacksonville Equipment Financing Documents and the 2022 Jacksonville Equipment Project Documents, with such changes as the Chief Financial Officer, as an Authorized Officer, shall approve and such approval to be conclusively evidenced by the execution and delivery thereby the Chief Financial Officer.

Section 4. The Board does hereby authorize an Authorized Officer to consent to and approve such changes as they may deem necessary or appropriate to the Agreement, such approval to be conclusively evidenced by the execution and delivery thereof by an Authorized Officer.

Section 5. The Board does hereby authorize the execution and delivery by an Authorized Officer of any related Schedule A and attachments thereto pursuant to the Agreement, with such changes as he may deem necessary or appropriate to such document, such approval to be conclusively evidenced by the execution and delivery thereof by an Authorized Officer.

Section 6. The Board does hereby authorize the Authorized Officers to take all such actions and approve, execute and deliver all such agreements, instruments, certificates, representations and other documents on behalf of the Company as they may deem necessary or desirable (as conclusively evidenced by the taking of such action or the execution and delivery of such agreements, instruments or other documents by an Authorized Officer) in connection with the IPS Jacksonville Equipment Financing and 2022 Jacksonville Equipment Project, or in order to effectuate the further purposes of any of these resolutions, and the Secretary of the Board of Directors of the Company is hereby authorized and directed to attest any such agreements, instruments, or documents as necessary.

Section 7. Upon execution and delivery of such agreements, instruments and other documents, they shall be the valid and binding obligations of the Company enforceable in accordance with their terms.

Section 8. All acts, transactions or agreements undertaken prior to the adoption of these resolutions by the Authorized Officers in the Company's name or for its account in connection with the foregoing matters, are hereby ratified, confirmed and adopted by the Board.

Section 9. On this date, May 26, 2022, the members of the Board, at a lawfully called meeting of the Board, approved this Resolution with immediate effect.

[Signature page follows]

2022 IN WITNESS WHEREOF, I hereunto subscribe my name on this the 26th day of May,

Secretary, Board of Directors
IDEA Florida, Inc.

RESOLUTION OF THE BOARD OF DIRECTORS OF IDEA FLORIDA, INC.
AUTHORIZING A MASTER EQUIPMENT LEASE/PURCHASE
AGREEMENT TO FINANCE EQUIPMENT AND TO LEASE SUCH
EQUIPMENT FROM IPS ENTERPRISES, INC. FOR IDEA FLORIDA, INC.'S
TAMPA BAY AREA CAMPUSES AND RELATED MATTERS

WHEREAS, IDEA Florida, Inc. (the “Company”) desires to enter into a Master Equipment Lease/Purchase Agreement (the “Agreement”) with a lender (the “Lender”) to be determined by IPS Enterprises, Inc. (“IPS”) to enable the Company to finance the lease/purchase acquisition of up to \$1,450,000 of Equipment (as defined in the Agreement and identified in any Schedule A thereof) and, as security for the obligations of the Company under the Agreement, to grant a security interest in the Equipment in accordance with the Agreement, and to lease the Equipment from IPS for the Company’s Tampa Bay, Florida area campuses (collectively, the “IPS Tampa Bay Equipment Financing”);

WHEREAS, the proceeds of the IPS Tampa Bay Equipment Financing will be used for the purpose of (i) financing Equipment to be leased from IPS to the Company for its Tampa Bay, Florida area schools pursuant to one or more lease agreements (collectively, the “Lease”) and (ii) paying certain costs of professional services associated therewith (collectively, the “2022 Tampa Bay Equipment Project”);

WHEREAS, the Board desires to (i) authorize the execution, delivery and performance by the Company of the Agreement and (ii) take and authorize certain other actions in connection with the foregoing;

WHEREAS, the Board now desires to enter into the Lease with IPS to facilitate the purchase of the 2022 Tampa Bay Equipment Project;

WHEREAS, IPS desires to enter into the Lease with the Company to facilitate the financing of the 2022 Tampa Bay Equipment Project for the Company to obtain the right to use the 2022 Tampa Bay Equipment Project;

WHEREAS, the Company is willing to enter into the Lease on the terms and conditions set forth in the Lease;

WHEREAS, the Board now desires to (i) approve the IPS Tampa Bay Equipment Financing, including approval of the terms and conditions of the Agreement and execution thereof by an Authorized Officer (as hereinafter defined), (ii) authorize the execution, delivery, and performance by the Company of the leases and all other documents necessary or appropriate in connection with the IPS Tampa Bay Equipment Financing (collectively, the “IPS Tampa Bay Equipment Financing Documents”), (iii) delegate the authority to effect the IPS Tampa Bay Equipment Financing to the President of the Board, Board Member – Nick Rhodes, the Chief Executive Officer, the Chief Financial Officer, or their designees (the “Authorized Officers”), and (iv) take and authorize certain other actions in connection with the foregoing;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF IDEA FLORIDA, INC., as follows:

Section 1. The recitals to these resolutions are hereby approved and incorporated herein for all purposes, including the defined terms contained therein.

Section 2. The Board hereby authorizes the IPS Tampa Bay Equipment Financing in an aggregate principal amount not to exceed \$1,450,000 and certain costs of professional services associated therewith.

Section 3. The Board does hereby approve the forms, terms, and provisions of and the execution and delivery of the IPS Tampa Bay Equipment Financing Documents and the 2022 Tampa Bay Equipment Project Documents, with such changes as the Chief Financial Officer, as an Authorized Officer, shall approve and such approval to be conclusively evidenced by the execution and delivery thereby the Chief Financial Officer.

Section 4. The Board does hereby authorize an Authorized Officer to consent to and approve such changes as they may deem necessary or appropriate to the Agreement, such approval to be conclusively evidenced by the execution and delivery thereof by an Authorized Officer.

Section 5. The Board does hereby authorize the execution and delivery by an Authorized Officer of any related Schedule A and attachments thereto pursuant to the Agreement, with such changes as he may deem necessary or appropriate to such document, such approval to be conclusively evidenced by the execution and delivery thereof by an Authorized Officer.

Section 6. The Board does hereby authorize the Authorized Officers to take all such actions and approve, execute and deliver all such agreements, instruments, certificates, representations and other documents on behalf of the Company as they may deem necessary or desirable (as conclusively evidenced by the taking of such action or the execution and delivery of such agreements, instruments or other documents by an Authorized Officer) in connection with the IPS Tampa Bay Equipment Financing and 2022 Tampa Bay Equipment Project, or in order to effectuate the further purposes of any of these resolutions, and the Secretary of the Board of Directors of the Company is hereby authorized and directed to attest any such agreements, instruments, or documents as necessary.

Section 7. Upon execution and delivery of such agreements, instruments and other documents, they shall be the valid and binding obligations of the Company enforceable in accordance with their terms.

Section 8. All acts, transactions or agreements undertaken prior to the adoption of these resolutions by the Authorized Officers in the Company's name or for its account in connection with the foregoing matters, are hereby ratified, confirmed and adopted by the Board.

Section 9. On this date, May 26, 2022, the members of the Board, at a lawfully called meeting of the Board, approved this Resolution with immediate effect.

[Signature page follows]

IN WITNESS WHEREOF, I hereunto subscribe my name on this the 26th day of May,
2022

Secretary, Board of Directors
IDEA Florida, Inc.

RESOLUTION OF THE BOARD OF DIRECTORS OF IDEA FLORIDA, INC.
AUTHORIZING THE FORMATION OF IPS FLORIDA LLC AND THE
TRANSFER OF ITS SOLE MEMBERSHIP INTEREST IN IPS FLORIDA LLC
TO IPS ENTERPRISES, INC.

I, the undersigned, hereby certify that I am the Secretary of the Board of Directors (“Board”) of Idea Florida, Inc. (“IDEA”), a non-profit corporation duly organized under the laws of the State of Florida.

I further certify that at a meeting of the Board of Directors of IDEA, duly and legally called and held in accordance with the Articles of Incorporation and Bylaws of IDEA on May 26, 2022, the following Resolution (the “Resolution”) was duly adopted, at which time a quorum of such body was in attendance and voting throughout, and at which such body had authority under the laws of Florida to adopt the Resolution; the Resolution has been duly recorded in said Board's minutes of said meeting; each of the officers and members of said Board was duly and sufficiently notified officially and personally, in advance, of the date, hour, place, and purpose of the aforesaid meeting, and that said Resolution would be introduced and considered for adoption at said meeting, and each of said officers and members consented, in advance, to the holding of said meeting for such purpose; said meeting was open to the public as required by law, and public notice of said meeting was given as required by law, and the Resolution has not been rescinded, modified, or amended and is in full force and effect on the date hereof:

WHEREAS, the Board finds it to be in the best interests of IDEA to form IPS Florida LLC, a Texas Limited Liability Company (“*IPS Florida*”), and to initially serve as its sole member;

WHEREAS, in connection with such formation, the board wishes to authorize the preparation, completion, execution and filing of all necessary documents to complete such formation; and

WHEREAS, the Board now desires to enter into, and hereby authorize and approve that certain form of Operating Agreement, as reviewed by the board, setting forth the responsibility and authority for the management of IPS Florida and acknowledging the provisions allowing for the transfer of the sole membership interest in IPS Florida to IPS Enterprises, Inc. upon the satisfaction of certain conditions; and

WHEREAS, the Board consents to the transfer of its sole membership in, IPS Florida to IPS Enterprises, Inc., at the time and pursuant to the conditions set forth in Operating Agreement;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF IDEA FLORIDA, INC., as follows:

RESOLVED, that the Board hereby approves the preparation, execution and submission or delivery of all documents, agreements, certificates and instruments necessary or advisable to carry out the formation of IPS Florida LLC; and

RESOLVED FURTHER, that the Board has been presented with the Operating Agreement of IPS Florida LLC, and that the Board authorizes and approves the adoption of the Operating Agreement by IPS Florida; and

RESOLVED FURTHER, that the Board approves and authorizes the preparation, execution and submission or delivery of all documents, agreements, certificates and instruments necessary or advisable to carry out the transfer of IDEA's membership interest in IPS Florida LLC to IPS Enterprises, Inc., pursuant to the terms described in the Operating Agreement and all other agreement between the parties regarding the transfer.

RESOLVED FURTHER, that the Board hereby approves and authorizes the transfer of its rights, responsibilities and role as sole member to IPS Florida to IPS Enterprises, Inc., at the time and subject to the conditions set forth in the Operating Agreement.

[Signature page follows]

IN WITNESS WHEREOF, I hereunto subscribe my name on this the 26th day of May,
2022.

Secretary, Board of Directors
IDEA Florida, Inc.

**OPERATING AGREEMENT
OF
IPS FLORIDA LLC**

Effective as of May 2, 2022

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A Managers

**OPERATING AGREEMENT
OF
IPS FLORIDA LLC**

THIS OPERATING AGREEMENT OF IPS FLORIDA LLC (this “Agreement”), is entered into effective as of May 2, 2022 (the “Effective Date”), by and among IPS Florida LLC, a Texas limited liability company (the “Company”), the initial Managers (as defined below), and IDEA Florida, Inc., a Florida nonprofit corporation (the “Sole Member”). Capitalized terms used herein are defined in Article X.

RECITALS

WHEREAS, the Company was formed pursuant to a Certificate of Formation (the “Certificate”) filed with the Texas Secretary of State on May 2, 2022 by the Sole Member;

WHEREAS, the Sole Member has determined that this Agreement is necessary and advisable for the benefit of the Company, Managers and Sole Member;

WHEREAS, in order to memorialize such determination, the Company, Managers and Sole Member, as of the date hereof, desire to adopt the terms of this Agreement as the complete expression of the covenants, agreements and undertakings of the parties hereto with respect to the affairs of the Company, the conduct of its business, the respective rights and obligations of the Sole Member as a member of the Company, and the Managers as managers of the Company;

NOW, THEREFORE, in consideration of the mutual promises and agreements contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree to enter into this Agreement as follows:

**ARTICLE I
FORMATION OF THE COMPANY**

Section 1.1 Formation. The Company was formed upon the filing of the Certificate with the Texas Secretary of State on May 2, 2022. All actions taken by the Person who executed and filed the Certificate are hereby adopted and ratified, such Person being an “authorized person” under the Act.

Section 1.2 Company Name. The business of the Company shall be conducted under the name “IPS Florida LLC” or such other name as the Board of Managers shall hereafter designate.

Section 1.3 Filing of Certificate and Amendments. The Board of Managers are hereby authorized to appoint an officer or other representative of the Company to execute, deliver, file and record all such certificates and documents, including amendments to, or restatements of, the Certificate, and to do such other acts as may be appropriate to comply with all requirements for the formation, continuation and operation of a limited liability company, the ownership of property, and the conduct of business under the laws of the State of Texas and any other jurisdiction in which the Company may own property or conduct business.

Section 1.4 Term of Company. The Company's term commenced on the date the Certificate was filed with the Texas Secretary of State. The Company may be terminated in accordance with the terms and provisions hereof, and will continue unless and until dissolved as provided in Article VIII. The existence of the Company as a separate legal entity will continue until the cancellation of the Certificate as provided in the Act.

Section 1.5 Registered Agent and Office. The Company's initial registered agent and office in the State of Texas is Leanne Hernandez, 2115 W. Pike Blvd., Weslaco, TX 78596. The Board of Managers may designate another registered agent and/or registered office from time to time in accordance with the then-applicable provisions of the Act and any other applicable laws.

Section 1.6 Principal Place of Business. The Company's principal place of business shall be at such place within or outside of the State of Texas as determined by the Managers. The location of the Company's principal place of business may be changed by the Board of Managers from time to time in accordance with the then-applicable provisions of the Act and any other applicable laws. The Company may have other offices as the Board of Managers may from time to time deem necessary or advisable.

Section 1.7 Qualification in Other Jurisdictions. Any authorized person of the Company may execute, deliver and file any certificates (and any amendments and/or restatements thereof) necessary for the Company to qualify to do business in any jurisdiction in which the Company may wish to conduct business.

Section 1.8 Fiscal Year; Taxable Year. The fiscal year of the Company for financial accounting and income tax purposes will end June 30 unless otherwise required by law.

Section 1.9 Covenants Regarding Organization. The Managers shall take such steps as are necessary to maintain the Company's status as a limited liability company formed under the laws of the State of Texas and its qualification to conduct business in any jurisdiction where the Company does business and is required to be qualified. The Company intends that it will be treated as a business entity that is disregarded as separate from the Sole Member for federal tax purposes pursuant to Treas. Reg. Sec. 301.7701-3. The Company shall take such actions (or refrain from taking such actions) so that the Company will be treated as a business entity that is disregarded as an entity separate from the Sole Member under Treas. Reg. Sec. 301.7701-3, including, without limitation, the addition of members other than the Sole Member. The Sole Member owns 100% of the membership interest of the Company.

ARTICLE II PURPOSE AND POWERS OF THE COMPANY

Section 2.1 Purpose. The Company is organized exclusively for charitable, scientific, literary, and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "Code"), or within corresponding provisions of any subsequent federal tax laws, including the provision of management services to charter schools and charter school systems.

Section 2.2 The broadest discretion is vested in and conferred upon the Managers for the accomplishment of these purposes.

Section 2.3 Powers of the Company. The Company will have the power and authority to take any and all actions that are necessary, appropriate, advisable, convenient or incidental to or for the furtherance of the purposes set forth in Section 2.1. The Company shall not engage in any activities, make any payments, advances, transfers of money or property (including, without limitation, payments of compensation or making of loans) which could not be directly engaged in by the Sole Member under applicable federal tax law, including any successor or future provisions of federal tax law

Section 2.4 Failure to Observe Formalities. A failure to observe any formalities or requirements of this Agreement, the Certificate, or the Act shall not be grounds for imposing personal liability on the Sole Member or the Managers for liabilities of the Company.

ARTICLE III MEMBERS

Section 3.1 Powers and Limitations on the Rights of the Sole Member.

(a) The Sole Member will have the power to exercise any and all rights or powers granted to the Sole Member pursuant to the express terms of this Agreement and the Act. The approval or consent of the Sole Member will not be required to authorize the taking of any action by the Company unless, and then only to the extent that: (i) this Agreement expressly provides therefor; or (ii) such approval or consent is required by non-waivable provisions of the Act.

(b) The Sole Member shall have the right to take any action with respect to the Company necessary, in its sole discretion, to protect the Sole Member's status as an exempt entity under section 501(c)(3) of the Code.

(c) The Sole Member shall initially be IDEA Florida, Inc. and upon the receipt of the 501(c)(3) determination letter for IPS Enterprises, Inc., and the satisfaction of any conditions set forth in separate agreements, such Sole Member's rights, interests and responsibilities shall be assigned to IPS Enterprises, Inc., or any designee thereof.

Section 3.2 Limited Liability of the Sole Member. Notwithstanding anything to the contrary in this Agreement, the debts, obligations and liabilities of the Company, whether arising in contract, tort or otherwise, will be solely the debts, obligations and liabilities of the Company and the Sole Member will not be obligated personally for any such debt, obligation or liability solely by reason of being a Member of the Company.

Section 3.3 Competing Activities. The Sole Member may engage or invest in, independently or with others, any business activity of any type or description, including without limitation those that might be the same as or similar to the Company's business and that might be in direct or indirect competition with the Company. The Company shall not have any right in or to such other ventures or activities or to the income or proceeds derived therefrom. The Sole Member shall not be obligated to present any investment opportunity or prospective economic advantage to the Company, even if the opportunity is of the character that, if presented to the Company, could be taken by the Company. The Sole Member shall have the right to hold any investment opportunity or prospective economic advantage for its own account or to recommend such opportunity to Persons other than the Company.

Section 3.4 Compensation of the Sole Member. The Sole Member may be compensated for performing services to the Company and shall be entitled to reimbursement of reasonable expenses incurred on behalf of the Company in connection with the performance of such services.

ARTICLE IV MANAGEMENT

Section 4.1 Management of the Company by Board of Managers. Subject to the provisions of this Section 4.4 relating to actions to be approved by the Chief Executive Officer or the Sole Member, the business, property and affairs of the Company shall be managed and all powers of the Company shall be exercised by or under the direction of the Board of Managers.

Section 4.2 Meetings of Board of Managers.

(a) Meetings. A meeting of the Board of Managers may be called by any Manager or the Chief Executive Officer. Meetings of Board of Managers shall be held at the principal office of the Company or any other place specified by the Board of Managers. Managers may participate in a meeting through use of conference telephone, electronic video screen communication or other communications equipment, so long as all Managers participating in such meeting can hear one another.

(b) Notice of Meeting. Notice of the date, time and place of each meeting of the Board of Managers shall be given to each Manager no less than three (3) calendar days before the meeting date. The notice must include a brief description of the purpose or purposes for which the meeting is called, though failure to do so shall not affect the validity of any action duly taken at such meeting provided a quorum is present.

(c) Quorum. A majority of the Managers then in office constitutes a quorum of the Board of Managers for the transaction of business. Except to the extent that this Agreement or any other agreement by the Company expressly requires the approval of all Managers, every act or decision done or made by a majority of the Managers present at a meeting duly held at which a quorum is present is the act of the Board of Managers. A meeting at which a quorum is initially present may continue to transact business notwithstanding the withdrawal of Managers, if any action taken is approved by at least a majority of the required quorum for such meeting.

(d) Action without a Meeting. Any action required or permitted to be taken by the Board of Managers may be taken by the Board of Managers without a meeting, if all of the Managers consent in writing to such action. Such action by unanimous written consent shall have the same force and effect if taken at meeting of the Board of Managers.

(e) No Meetings Required. The provisions of this Section 4.2 govern meetings of the Board of Managers if such meetings are called. However, nothing in this Section 4.2 or in this Agreement is intended to require that meetings of Board of Managers be held, it being the intent of the Sole Member that meetings of the Board of Managers are not required and that the Board of Managers may make decisions in any manner deemed appropriate so long as proper evidence of the decision is maintained.

Section 4.3 Election of Managers.

(a) Number, Term and Qualifications.

(i) A Manager may, but need not be, an employee of the Sole Member. The number of Managers of the Company shall be not less than one (1) nor more than five (5), and shall initially be three (3). The initial Board of Managers is set forth on Exhibit A-1. Thereafter, the number may be changed by the affirmative vote or written consent of the Sole Member.

(ii) Each Manager shall serve until the earlier of (i) the appointment of such Manager's successor, (ii) the removal of such Manager in accordance with this Agreement, (iii) such Manager's resignation, or (iv) such Manager's death.

(iii) The Managers (other than the designation of the initial Managers) shall be appointed by the affirmative vote or written consent of the Sole Member.

(b) Resignation. Any Manager may resign at any time by giving written notice to the Sole Member and remaining Managers. The resignation of any Manager shall take effect upon receipt of that notice or at such later time as shall be specified in the notice. Unless otherwise specified in the notice, the acceptance of the resignation shall not be necessary to make it effective.

(c) Removal. Any Manager may be removed at any time, with or without cause, by the affirmative vote or written consent of the Sole Member.

Section 4.4 Powers of Managers and Chief Executive Officer.

(a) Powers of the Chief Executive Officer. Subject to the provisions of Section 4.4(c), and except as may be otherwise expressly stated in this Agreement, the Chief Executive Officer is hereby granted, under and subject to the supervision of the Board of Managers or any limitation imposed from time to time by the Board of Managers (and subject to any Company and/or Sole Member policies or procedures which may be adopted or approved by the Board of Managers from time to time), the right, power and authority to manage the day-to-day operations of the Company and to do on behalf of the Company all things determined by the Chief Executive Officer to be necessary or desirable to carry out his duties and responsibilities, including (without limitation) the right, power and authority from time to time to do the following:

(i) To borrow money in the name and on behalf of the Company, and to secure any such loans by a mortgage, pledge or other encumbrance upon any assets of the Company;

(ii) To cause to be paid all amounts due and payable by the Company to any person or entity;

(iii) To employ such agents, employees, managers, accountants, attorneys, consultants and other persons necessary or appropriate to carry out the business and affairs of the Company, to delegate by express action any powers of the Chief Executive Officer enumerated herein, and to pay to such persons such fees, expenses, salaries, wages and other compensation as he shall in his sole discretion determine; provided that the approval of the Board of Managers shall be required to (1) enter into any employment or other

agreement relating to the CEO; (2) to employ, promote, terminate or change the compensation of any person in any “C-level” or officer capacity or (3) enter into any agreement to establish or increase the annual salary of any other employee by greater than twenty percent (20%) above the current market rate;

(iv) To pay, extend, renew, modify, adjust, subject to arbitration, prosecute, defend or compromise, upon such terms as he may determine and upon such evidence as he may deem sufficient, any obligation, suit, liability, cause of action or claim, including taxes, either in favor of or against the Company;

(v) To pay any and all fees and to make any and all expenditures which he deems necessary or appropriate in connection with the organization of the Company, the management of the affairs of the Company and the carrying out of his obligations and responsibilities under this Agreement;

(vi) To the extent that funds of the Company are, in the Chief Executive Officer’s judgment, not immediately required for the conduct of the Company’s business, temporarily to deposit the excess funds in such bank account or accounts, or invest such funds in such interest-bearing taxable or nontaxable investments, as the Chief Executive Officer shall deem appropriate;

(vii) To acquire, prosecute, maintain, protect and defend or cause to be protected and defended all patents, patent rights, trade names, trademarks, copyrights and service marks, all applications with respect thereto and all proprietary information which may be held by the Company;

(viii) To enter into, execute, acknowledge and deliver any and all contracts, agreements or other instruments necessary or appropriate to carry on the business of the Company as set forth herein; and

(ix) To cause to be paid any and all taxes, charges and assessments that may be levied, assessed or imposed upon any of the assets of the Company, unless the same are contested by the Company;

Notwithstanding the foregoing but subject to the limitations set forth in Section 4.4(c), unless and until the Board of Managers establishes a new limitation, the entrance of the Company into any lease for real property, loan agreement, or other material agreement of an amount in excess of (i) \$100,000 shall require the approval of the Board of Managers.

(b) Powers of Board of Managers. Each Manager shall participate in the direction, management and control of the business of the Company to the best of such Manager’s ability. The Managers shall in all cases act as a group and shall have no authority to act individually, unless such authority is expressly delegated to one or more Managers or a committee thereof by the Board of Managers. Without limiting the generality of Section 4.1, but subject to Section 4.4(c) and to the express limitations set forth elsewhere in this Agreement, the Board of Managers shall have all necessary powers to manage and carry out the purposes, business, property, and affairs of the Company, including, without limitation, the power to exercise on behalf and in the name of the Company all of the powers of a “manager” described in the Act.

(c) Limitations on Power of Board of Managers and Chief Executive Officer. Notwithstanding any other provisions of this Agreement, neither the Board of Managers nor the Chief Executive Officer shall have any authority hereunder to cause the Company to engage in the following transactions without first obtaining the affirmative vote or written consent of the Sole Member:

(i) The sale, exchange or other disposition of all, or substantially all, of the Company's assets occurring as part of a single transaction or plan, or in multiple transactions over a twelve (12) month period;

(ii) The merger or consolidation of the Company with another Person;

(iii) A material change to the Company's purpose as specified in Section 2.1.

(iv) The voluntary dissolution of the Company; and

(v) The entrance of the Company into any construction contract, agreement for the purchase or lease of real property, loan agreement, or other material agreement of an amount in excess of \$500,000.

(d) Creation of Committees. The Board of Managers may create committees to assist the Board of Managers and the officers in the governance of areas of importance to the Company. Subject to the terms of this Agreement, such committees shall have such powers as delegated by the Board of Managers.

Section 4.5 Officers. The officers of the Company shall consist of such officers as may be established by the Board of Managers. Officers shall be appointed by the Board of Managers and shall hold office until their successors are appointed or their earlier resignation or removal. The officers of the Company shall only have such duties and powers as are expressly provided for in this Agreement, in a separate written agreement with the Company, or the additional duties and powers as may from time to time be granted by the Board of Managers. Any officer may be removed, either with or without cause, at the direction of the Board of Managers. Any officer may resign at any time by giving written notice to the Company or the Board of Managers. Any resignation shall take effect at the date of the receipt of such notice or at any later time specified in such notice; and, unless otherwise specified in such notice, the acceptance of the resignation shall not be necessary to make it effective. Any removal or resignation is without prejudice to the rights, if any, of the officer or the Company (as applicable), including, without limitation, under any contract or other arrangement to which such officer and the Company are party. A vacancy in any office because of death, resignation, removal, disqualification or any other cause shall be filled in the manner prescribed in this Agreement for regular appointments to that office. In furtherance of the foregoing:

(a) Chief Executive Officer. The Chief Executive Officer shall have the general powers and duties of management usually vested in the office of chief executive officer and general manager of a corporation, and shall have such other powers as may be prescribed by the Board of Managers. The Chief Executive Officer of the Company shall be Collin Sewell.

(b) Chief Operating Officer. The Chief Operating Officer shall, subject to the control of the Board of Managers and the Chief Executive Officer, have the responsibility for the daily operation of the Company. The Chief Operating Officer of the Company shall be Layne Fisher.

(c) Chief Financial Officer. The Chief Financial Officer shall, subject to the control of the Board of Managers and the Chief Executive Officer, keep and maintain, or cause to be kept and maintained, adequate and correct books and records of accounts of the properties and business transactions of the Company, including accounts of its assets, liabilities, receipts, disbursements, gains, losses, capital and retained earnings. The Chief Financial Officer of the Company shall be Leanne Hernandez.

Section 4.6 Limitation on Liability; Indemnification.

(a) To the maximum extent permitted under the Act, the Company hereby eliminates the personal liability of the Managers and officers for monetary damages for breach of a duty set forth in the Act.

(b) The Company shall indemnify the Managers and officers in accordance with Article VI.

(c) Subject to the restrictions that may be imposed from time to time by this Agreement or applicable law, only the officers of the Company and no Manager individually (unless otherwise authorized by the Board of Managers) shall be agents of the Company with authority to bind the Company in the ordinary course of its business, and except as may be otherwise expressly stated in this Agreement and subject to the supervision of the Board of Managers, shall have authority to control the Company's day-to-day operations.

Section 4.7 Transactions between the Company and the Managers. Notwithstanding that it may constitute a conflict of interest, the Managers may, and may cause their Affiliates to, engage in any transaction (including, without limitation, the purchase, sale, lease, or exchange of any property or the rendering of any service, or the establishment of any salary, other compensation, or other terms of employment) with the Company so long as (i) such transaction is not expressly prohibited by this Agreement, (ii) the terms and conditions of such transaction, on an overall basis, are fair and reasonable to the Company and are at least as favorable to the Company as those that are generally available from Persons capable of similarly performing them and in similar transactions between parties operating at arm's length, (iii) such transaction has been consented to in writing by the Sole Member, and (iv) such transaction is effectuated in accordance with the Sole Members conflict of interest policy.

Section 4.8 Reliance on Signature. Every contract, deed, mortgage, lease and other instrument executed by the Chief Executive Officer or other appropriate and duly authorized officer shall be conclusive evidence in favor of every Person or entity relying thereon or claiming thereunder that, at the time of the delivery thereof, (a) the Company was in existence and (b) neither this Agreement nor the Certificate had been amended in any manner so as to restrict the delegation of authority to the Chief Executive Officer or other appropriate officers as provided herein.

Section 4.9 Reliance Upon Advisors. The Managers and/or officers may consult with legal counsel chosen by them and any act or omission suffered or taken by them on behalf of the Company or in furtherance of the interests of the Company in good faith in reliance upon and in accordance with the advice of such counsel shall be full justification for any such act or omission and the Managers and/or officers shall be fully protected in so acting or omitting to act, provided such counsel was chosen with reasonable care.

Section 4.10 Bank Accounts. The funds of the Company shall be deposited in such bank account or accounts, or invested in such interest-bearing or non-interest bearing investments, as shall be designated by the Chief Executive Officer, the Chief Operating Officer, the Chief Financial Officer or the Managers. Company funds shall be separately identifiable from and not commingled with those of any other Person.

ARTICLE V BOOKS AND RECORDS

Section 5.1 Books, Records and Financial Statements. At all times during the continuance of the Company, the Company will maintain, at its principal place of business, separate books of account in which complete entries will be made that will show a true and accurate record of all costs and expenses incurred, all charges made, all credits made and received and all U.S. income derived in connection with the operation of the Company's business and reflecting all financial transactions of the Company in accordance with this Agreement. Such books of account, together with a copy of this Agreement and the Certificate, will at all times be maintained at the principal place of business of the Company and will be open to inspection and examination at reasonable times, within ten (10) business days following receipt by the Company of a request by the Sole Member, or its duly authorized representatives, for any purpose.

The Company will furnish to the Sole Member within ninety (90) days after the end of each fiscal year of the Company, an unaudited report of the activities of the Company for the preceding fiscal year, including a copy of a balance sheet of the Company as of the end of such year and a statement of income or loss for such year.

Section 5.2 Corporate Existence. The Company will maintain its respective legal existence.

ARTICLE VI LIABILITY, EXCULPATION AND INDEMNIFICATION

Section 6.1 Liability. Except as otherwise provided by the Act, the debts, obligations and liabilities of the Company, whether arising in contract, tort or otherwise, will be solely the debts, obligations and liabilities of the Company, and no Covered Person will be obligated personally for any such debt, obligation or liability of the Company solely by reason of being a Covered Person.

Section 6.2 Exculpation. No Covered Person will be liable to the Company or any other Covered Person or Member for any loss, damage or claim incurred by reason of any act or omission

performed or omitted by such Covered Person in good faith on behalf of the Company, and in a manner believed to be within the scope of authority conferred on such Covered Person by this Agreement, except that a Covered Person will be liable for any such loss, damage or claim which is found by a court of competent jurisdiction, not subject to further appeal, to have been incurred by reason of such Covered Person's gross negligence, willful misconduct or willful breach of this Agreement.

Section 6.3 Standard of Care; Fiduciary Duties.

(a) Each Manager, officer or employee of the Company (i) is to perform his, her or its duties in good faith on behalf of the Company, in a manner that he, she or it reasonably believes to be within the scope of authority conferred upon such Manager, officer or employee, in a manner that such Manager, officer or employee reasonably believes to be in the best interests of the Company and its Sole Member, and with such care as an ordinarily prudent person in a like position would use under similar circumstances, and, (ii) except to the extent expressly modified by this Agreement, shall have the same fiduciary duties to the Company and the Sole Member as a director or officer, as the case may be, of a Texas corporation would have to such corporation and its shareholders under the Act as the same may be amended from time to time.

(b) Each Manager, officer or employee of the Company, in the performance of his, her or its duties, is entitled to rely in good faith on information, opinions, reports or other statements, including financial statements, books of account and other financial data, if prepared or presented by: (i) one or more other Managers, officers or employees of the Company if the Person relying on the statements reasonably believes that the Person preparing or presenting the material is reliable and competent in that matter; or (ii) legal counsel, public accountants or other Persons as to matters that the Person relying on the statements reasonably believes are within the Person's professional or expert competence.

Section 6.4 Indemnification. To the fullest extent permitted by applicable law, a Covered Person will be entitled to indemnification from the Company for any loss, damage or claim incurred by such Covered Person by reason of any act or omission performed or omitted by such Covered Person in good faith on behalf of the Company and in a manner believed to be within the scope of authority conferred on such Covered Person by this Agreement, except that no Covered Person will be entitled to be indemnified in respect of any loss, damage or claim which is found by a court of competent jurisdiction, not subject to further appeal, to have been incurred by such Covered Person by reason of such Covered Person's gross negligence, willful misconduct or willful breach of this Agreement with respect to such acts or omissions; provided, that any indemnity under this Section 6.4 will be provided out of and to the extent of Company assets only, and no Covered Person will have any personal liability on account thereof.

Section 6.5 Advancement of Expenses. To the fullest extent permitted by applicable law, expenses (including, without limitation, reasonable attorneys' fees, disbursements, fines and amounts paid in settlement) incurred by a Covered Person in defending any claim, demand, action, suit or proceeding relating to or arising out of such Covered Person's performance of such Covered Person's duties on behalf of the Company will, from time to time, be advanced by the Company prior to the final disposition of such claim, demand, action, suit or proceeding, upon receipt by the Company of an undertaking by or on behalf of such Covered Person to repay such amount if it is

ultimately determined by a court of competent jurisdiction, not subject to further appeal, that such Covered Person is not entitled to be indemnified as authorized in this Article VI.

Section 6.6 Indemnification Severability. To the fullest extent permitted by applicable law, if any portion of this Article VI is invalidated on any ground by any court of competent jurisdiction, then the Company will nevertheless indemnify each Covered Person as to costs, charges and expenses (including reasonable attorneys' fees), judgments, fines and amounts paid in settlement with respect to any action, suit or proceeding, whether civil, criminal, administrative or investigative, including an action by or in the right of the Company, to the fullest extent permitted by any applicable portion of this Article VI that has not been invalidated.

ARTICLE VII TRANSFERS OF INTERESTS

Section 7.1 Assignment, Sale or Transfer of Interest. The Sole Member voluntarily may assign, sell or transfer its Interest in the Company in its sole discretion.

ARTICLE VIII DISSOLUTION, LIQUIDATION AND TERMINATION

Section 8.1 Dissolving Events. The Company will be dissolved and its affairs wound up in the manner hereinafter provided upon the happening of any of the following events:

- (a) The Sole Member elects to dissolve the Company pursuant to Section 4.4(c);
- (b) The sale or liquidation of all, or substantially all, of the Company's assets pursuant to Section 4.4(c);
- (c) The bankruptcy of the Company; or
- (d) The occurrence of any event which, under applicable law, would cause the dissolution of the Company; provided, however, that, unless required by applicable law, the Company will not be wound up as a result of any such event and the business of the Company will continue.

Section 8.2 Dissolution and Winding-Up. Upon the dissolution of the Company, the assets of the Company will be liquidated or distributed to the Sole Member.

Section 8.3 Termination. The Company will terminate when the winding up of the Company's affairs has been completed, all of the assets of the Company have been distributed, and the Certificate has been canceled, all in accordance with the Act.

Section 8.4 No Personal Liability/Claims of the Sole Member. The Sole Member shall not be personally liable for any debts, liabilities or obligations of the Company, whether to the Company, any other Member or to the creditors of the Company; and the Managers shall be not personally liable for any debts, liabilities or obligations of the Company, whether to the Company, the Sole Member or to the creditors of the Company.

ARTICLE IX MISCELLANEOUS

Section 9.1 Notices. All notices, requests, demands and other communications (collectively, “Notices”) given pursuant to this Agreement shall be in writing, and shall be delivered by personal service, courier, facsimile transmission (which must be confirmed), electronic mail transmission (which must be confirmed) or by United States first class, registered or certified mail, postage prepaid, to the addresses, facsimile numbers and/or electronic mail addresses set forth in the Company’s files. All Notices shall be deemed given when received.

Section 9.2 Headings. Captions contained in this Agreement are inserted only as a matter of convenience and in no way define, limit or extend the scope or intent of this Agreement or any provision thereof.

Section 9.3 Interpretation. In the event any claim is made by any Member relating to any conflict, omission or ambiguity in this Agreement, no presumption or burden of proof or persuasion shall be implied by virtue of the fact that this Agreement was prepared by or at the request of a particular Member or its counsel.

Section 9.4 Entire Agreement. Except as herein provided, this Agreement constitutes the entire agreement among the parties relating to the subject matter hereof and supersedes any prior agreement or understanding between them relating to the subject matter hereof. This Agreement may not be modified or amended in any manner other than as set forth herein.

Section 9.5 Counterparts. This Agreement may be executed in any number of counterparts, and by fax or portable document form (“pdf”) signatures, each of which will be deemed an original but all of which together will constitute one and the same instrument.

Section 9.6 Attorneys’ Fees. In the event of any litigation or arbitration between the parties hereto respecting or arising out of this Agreement, the prevailing party, whether or not such litigation or arbitration proceeds to final judgment or determination, shall be entitled to recover all of the attorneys’ fees incurred with respect to such legal efforts, in each and every such action, suit or other proceeding, including any and all appeals or petitions therefrom; provided, however, that in the case of any negotiated settlement of any litigation or arbitration between the parties, there shall be no “prevailing party” for purposes of this Section 9.6. As used herein, the term “attorneys’ fees” shall be deemed to mean the reasonable cost of any legal services actually performed in connection with the matters involved.

Section 9.7 Severability. Whenever possible, each provision of this Agreement shall be interpreted in such manner as to be effective and valid under applicable law, but if any provision of this Agreement, or the application of such provision to any Person or circumstances shall be held invalid, the remainder of this Agreement, or the application of such provision to Persons or circumstances other than those to which it is held invalid, shall not be affected hereby.

Section 9.8 Amendments. Neither this Agreement nor the Certificate may be amended (including by way of merger), modified or supplemented except by a written instrument signed by the Sole Member.

Section 9.9 No Third Party Beneficiaries. Except as otherwise provided herein with respect to Covered Persons pursuant to Article VI, this Agreement is not intended to confer upon any Person, except for the parties hereto, any rights or remedies hereunder.

Section 9.10 Governing Law. This Agreement and the rights of the parties hereunder shall be governed by and interpreted in accordance with the laws of the State of Texas. All terms used herein shall have the meaning given them under the Act, as such may be amended from time to time, except as otherwise provided herein.

Section 9.11 Successors and Assigns. Except as herein otherwise provided to the contrary, this Agreement will be binding upon and inure to the benefit of the parties hereto, their successors and permitted assigns.

Section 9.12 Exhibits. All Exhibits attached to this Agreement are incorporated and shall be treated as if set forth herein.

Section 9.13 Legal Representation and Conflicts of Interest. Legal counsel to the Company may also be legal counsel to the Sole Member, or any Affiliate of the Sole Member and the parties hereto expressly waive any conflicts of interest with respect to such representation. Such waiver may be revoked at any time. The Company's revocation will be effective upon the affirmative vote of the Sole Member or the Board of Managers.

Section 9.14 Parties in Interest. Except as expressly provided in the Act, nothing in this Agreement shall confer any rights or remedies under or by reason of this Agreement on any Persons other than the Sole Member and their respective successors and assigns nor shall anything in this Agreement relieve or discharge the obligation or liability of any third person to any party to this Agreement, nor shall any provision give any third person any right of subrogation or action over or against any party to this Agreement.

ARTICLE X DEFINED TERMS

Section 10.1 Definitions.

“Act” means the Texas Business Organizations Code, which include the Texas Limited Liability Company Law, as the same may be amended from time to time, and the provisions of succeeding law.

“Affiliate” means, with respect to any Person, any other Person, which directly or indirectly controls, is controlled by or is under common control with such Person, including a Person's spouse or registered domestic partner (or equivalent), where “control” means the possession, directly or indirectly, of the power to direct the management and policies of a Person whether through the ownership of voting securities, contract or otherwise.

“Agreement” means this Operating Agreement of the Company, as this agreement may be amended, modified, supplemented or restated from time to time after the date hereof in accordance with the terms herewith.

“Board of Managers” means the governing board of Managers of the Company appointed by the Sole Member pursuant to Section 4.3.

“Certificate” means the Certificate of Formation of the Company and any and all amendments thereto and restatements thereof filed on behalf of the Company with the Texas Secretary of State pursuant to the Act.

“Code” means the Internal Revenue Code of 1986, as amended from time to time and the rules and regulations promulgated thereunder.

“Company” has the meaning given in the introductory paragraph to this Agreement.

“Covered Person” means the Managers, an Affiliate of the Managers, any officer, director, shareholder, partner, member, employee, advisor, representative or agent of the Managers or any of their respective Affiliates, or any current or former officer, employee or agent of the Company, to the extent such Person was acting in such capacity.

“Interest” means the ownership interest of a Member in the Company at any particular time.

“Managers” (and each, a “Manager”) means any Person identified as a Manager of the Company on Exhibit A-1 hereto, each of whom is a member of the Board of Manager appointed by the Sole Member pursuant to Section 4.3 or any other individuals that succeed him or her as a member of the Board of Managers of the Company.

“Sole Member” means IDEA Florida, Inc., a Florida nonprofit corporation.

“Notices” has the meaning given in Section 9.1.

“Person” means any individual, corporation, association, partnership (general or limited), joint venture, trust, estate, limited liability company or other legal entity or organization.

“Treas. Reg.” means the temporary or final regulation(s) promulgated pursuant to the Code by the U.S. Department of the Treasury, as amended, and any successor regulation(s).

Section 10.2 Rules of Construction.

(a) All references herein to Articles, Sections, Exhibits and Schedules will be deemed to be references to Articles and Sections of, and Exhibits and Schedules to, this Agreement unless the context requires otherwise. All Exhibits and Schedules attached hereto will be deemed incorporated herein as if set forth in its entirety herein and, unless otherwise defined therein, all terms used in any Exhibit or Schedule will have the meaning ascribed to such term in this Agreement.

(b) Words in the singular include the plural and in the plural include the singular. The words “including,” “includes,” “included,” and “include,” when used, are deemed to be followed by the words “without limitation.” Whenever the context may require, any pronoun will include the corresponding masculine, feminine and neuter forms. The words “hereof,” “herein” and

“hereunder” and words of similar import when used in this Agreement will refer to this Agreement as a whole and not to any particular provision of this Agreement.

(c) Unless otherwise expressly provided herein, any agreement, instrument or statute defined or referred to herein or in any agreement or instrument that is referred to herein means such agreement, instrument or statute as from time to time may be amended, modified or supplemented, including (in the case of agreements or instruments) by waiver or consent and (in the case of statutes) by succession of comparable successor statutes, and all attachments thereto and instruments incorporated therein.

[Signature pages follow]

IN WITNESS WHEREOF, the parties hereto have executed and delivered this Agreement as of the date first above written.

COMPANY:

IPS Florida LLC, a Texas limited liability company

By: _____

Name: Collin Sewell

Title: Chief Executive Officer

IN WITNESS WHEREOF, the parties hereto have executed and delivered this Agreement as of the date first above written.

MANAGERS:

Collin Sewell

Layne Fisher

Leanne Hernandez

IN WITNESS WHEREOF, the parties hereto have executed and delivered this Agreement as of the date first above written.

SOLE MEMBER:

IDEA Florida, Inc., a Florida nonprofit corporation

By: _____

Name:

Title: President

EXHIBIT A-1
MANAGERS

Date of Exhibit A-1: As of November 22, 2021

Manager Name and Address
<div>Collin Sewell</div> <div><div></div><div></div><div></div></div> <div>Telephone:</div> <div>Email:</div>
<div>Collin Sewell</div> <div><div></div><div></div><div></div></div> <div>Telephone:</div> <div>Email:</div>
<div>Leanne Hernandez</div> <div><div></div><div></div><div></div></div> <div>Telephone:</div> <div>Email:</div>

Draft 5/18/2022

LOAN AGREEMENT

by and between

FLORIDA DEPARTMENT OF EDUCATION
as Lender

and

IPS FLORIDA, LLC
as Borrower

Dated as of [], 2022

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LOAN AGREEMENT

THIS LOAN AGREEMENT, dated as of [], 2022 (this “Agreement”), is between **Florida Department of Education** (the “Lender” or the “State”), and **IPS Florida LLC**, a Texas limited liability company (the “Borrower”).

WITNESSETH:

WHEREAS, the Lender established the School of Hope Revolving Loan Fund Program pursuant to Section 1001.292 Florida Statutes, as amended; and

WHEREAS, IDEA Public Schools (“IDEA”) has been approved as a “Hope Operator” as defined in Section 1002.333, Florida Statutes, as amended, has designated the Borrower as its affiliated agent for purposes of entering into this Agreement and financing the Project (as hereinafter defined); and

WHEREAS, pursuant to the Management Agreement (as hereinafter defined) the Borrower will provide school management services in connection with the development and operation of charter schools to be opened and operated by IDEA Florida, Inc.; and

WHEREAS, the Borrower has requested that the Lender make a loan the Borrower for the purposes of acquiring, constructing, equipping and improving educational facilities located at or about 4949 Blanding Boulevard, Jacksonville, Florida (collectively, the “Project”); and

WHEREAS, the Facilities (as hereinafter defined) will be leased to IDEA Florida, Inc, a Florida nonprofit corporation, pursuant to the Lease Agreement effective as of [], 2022 and by and between the Borrower, as lessor and IDEA Florida, Inc. as lessee, (“IDEA Florida” or the “Lessee”) (as the same may be amended or supplemented, collectively, the “Jacksonville 4 Lease”); and

WHEREAS, the Lender has determined to make a loan to the Borrower in the amount of \$[] (the “Loan”); and

WHEREAS, the Loan will be secured on a subordinate basis by Pledged Revenues under the Master Indenture of Trust dated as of [] 1, 2022 and as supplemented by Supplemental Master Indenture of Trust No. 1, both by and between the Borrower and Regions Bank (the “Master Trustee”) (as may be amended or supplemented, collectively, the “Master Indenture”) and the Mortgage; and

WHEREAS, the Lender proposes to loan to the Borrower and the Borrower desires to borrow from the Lender the proceeds of the Loan for the purposes described above upon the terms and conditions hereinafter set forth in this Agreement;

NOW, THEREFORE, FOR AND IN CONSIDERATION OF THE PREMISES AND THE MUTUAL COVENANTS HEREINAFTER CONTAINED, THE PARTIES HERETO FORMALLY COVENANT, AGREE AND BIND THEMSELVES AS FOLLOWS:

ARTICLE I DEFINITIONS

All terms defined in Article I of the Master Indenture and not otherwise defined herein shall have the same meaning in this Agreement. In addition, the following terms, except where the context indicates otherwise, shall have the respective meanings set forth below:

“Accountant” means any Independent certified public accounting firm licensed to practice in the State (which may be the firm of accountants that regularly audits the books and accounts of the Borrower) from time to time selected by the Borrower and approved by the Lender.

“Act” means the 2002 Florida School Code, including Sections 1002.33, 1002.331, 1002.332 and 1002.333 of the Florida Statutes, as amended, and related regulations adopted by the State Board of Education.

“Affiliate” or *“Affiliates”* means any Person (a) directly or indirectly controlling, controlled by, or under common control with such Person; or (b) a majority of the members of the Directing Body of which are members of the Directing Body of such Person. For purposes of this definition, control means with respect to: (i) a corporation having stock, the ownership, directly or indirectly, of more than 50% of the securities (as defined in Section 2(1) of the Securities Act of 1933, as amended) of any class or classes, the holders of which are ordinarily, in the absence of contingencies, entitled to elect a majority of the directors of such corporation; (ii) a not-for-profit corporation not having stock, having the power to elect or appoint, directly or indirectly, a majority of the members of the Directing Body of such corporation; or (iii) any other entity, the power to direct the management of such entity through the ownership of at least a majority of its voting securities or the right to designate or elect at least a majority of the members of its Directing Body, by contract or otherwise. For the purposes of this definition, *“Directing Body”* means with respect to: (x) a corporation having stock, such corporation’s board of directors and owners, directly or indirectly, of more than 50% of the securities (as defined in Section 2(1) of the Securities Act of 1933, as amended) of any class or classes, the holders of which are ordinarily, in the absence of contingencies, entitled to elect a majority of the directors of such corporation (both of which groups will be considered a Directing Body); (y) a not-for-profit corporation not having stock, such corporation’s members if the members have complete discretion to elect the corporation’s directors, or the corporation’s directors if the corporation’s members do not have such discretion; or (z) any other entity, its governing body or board. For the purposes of this definition, all references to directors and members will be deemed to include all entities performing the function of directors or members however denominated.

“Agreement” or *“Loan Agreement”* means this Loan Agreement and any amendments and supplements hereto made in conformity with the requirements hereof.

“Authorized Representative” means in the case of the Borrower, the Chairman, President or the Secretary thereof and, when used with reference to the performance of any act, the discharge of any duty or the execution of any certificate or other document, any officer,

employee or other person authorized to perform such act, discharge such duty or execute such certificate or other document.

“*Authorizer*” means the School Board of Duval County.

“*Bond Issuer*” means the Florida Development Finance Corporation.

“*Bond Loan Agreement*” means the Loan Agreement dated as of July 1, 2022 between the Bond Issuer and the Borrower relating to the Series 2022 Bonds.

“*Bond Trust Indenture*” means the Trust Indenture and Security Agreement dated as of July 1, 2022, between the Bond Issuer and the Bond Trustee relating to the Series 2022 Bonds.

“*Bond Trustee*” means Regions Bank.

“*Borrower*” means IPS Florida LLC, a Texas limited liability company, or any surviving, resulting or transferee corporation, as provided in Section 8.02 hereof.

“*Borrower Deposit Account Control Agreement*” means the Deposit Account Control Agreement dated [], 2022, entered into among the Borrower, the Lender and the Depository Bank, as the same may be amended or supplemented, and any other deposit account control agreement entered into by the Borrower, the Lender and a Depository Bank from time to time.

“*Borrower Documents*” means this Agreement, the Mortgage, the Note, the Jacksonville 4 Lease, the Master Indenture, the Supplemental Master Indenture, the Senior Bond Documents, the Management Agreement, the Charter School Contract, the Borrower Deposit Account Control Agreement, [the Disbursement Agreement] and each of the other agreements, certificates, contracts or instruments to be executed by the Borrower or an Affiliate thereof in connection with the Loan or the financing of a portion of the expenses associated with the Project.

“*Business Day*” means any day other than a Saturday or Sunday or a day on which the Federal Reserve System is closed.

“*Charter School Contract*” means the School of Hope Performance-Based Agreement dated as of June 16, 2020 between the School Board of Duval County and IDEA Florida.

“*Closing Date*” means [] 2022.

“*Collateral*” has the meaning given in the Mortgage.

“*Copyright Agreement*” means the Copyright License Agreement between [IPS,] as Licensor and the Lessee, as Licensee, dated []. Confirm that this has been assigned by IPS the Borrower

“*Costs of the Project*” in connection with the construction, acquisition, improvement, renovation or equipping of the Project, means any cost incurred or estimated to be incurred by

the Borrower which is reasonable and necessary for carrying out all works and undertakings in providing the Project for the Borrower, including the acquisition of real property and any buildings thereon, the cost of equipment and furnishings, the construction, acquisition, improvement, renovation or equipping of the Project, the cost of necessary studies, surveys, plans and specifications, architectural, engineering, legal or other special services, development, construction and reconstruction necessary or useful in connection with the Project, the reasonable cost of financing or refinancing incurred by the Borrower or the Lender in connection with the execution of this Agreement, or in the course of the construction, acquisition, improvement, renovation or equipping of the Project, including capitalized interest on amounts disbursed in stages, and the cost of such other items as may be reasonable and necessary for the construction, acquisition, improvement, renovation and equipping of the Project as permitted under the Act.

“Default Rate” has the meaning given in the Bond Trust Indenture.

“Depository Bank” has the meaning given in the Mater Indenture.

[*“Disbursement Agreement”* means the Disbursement Agreement dated [], 2022 by and among the Borrower, the Lender and the Loan Administrator.]

“Event of Default” means those defaults specified in Section 10.01 hereof, in Section 601 of the Master Indenture, in any of the Senior Bond Documents or in the Jacksonville 4 Lease.

“Facilities” means a School of Hope to be located 4949 Blanding Boulevard, Jacksonville, Florida, consisting of [] that will be used as a school facility, to be built by and owned by the Borrower and financed, in part, with the proceeds of the Loan.

“Fiscal Year” means the Borrower’s fiscal year, which currently begins on July 1 and ends on June 30 of each calendar year.

“Generally Accepted Accounting Principles” means those accounting principles applicable in the preparation of financial statements of the Borrower, as promulgated by the Financial Accounting Standards Board or such other body recognized as authoritative by the American Institute of Certified Public Accountants.

“Idea Florida Deposit Account Control Agreement” means the Deposit Account Control Agreement dated [], 2022 entered into among the Lessee, the Lender and the Depository Bank, as the same may be amended or supplemented, and any other deposit account control agreement entered into by the Lessee, the Lender and a Depository Bank from time to time.

“Indebtedness” means “Debt,” as such term is defined in the Master Indenture

“Independent” means a Person who is not a member of the governing body of IDEA, the Borrower, the Lessee or any Affiliate of an of the foregoing or an officer or employee of IDEA, the Borrower, the Lessee or any Affiliate any of the foregoing.

“Independent Consultant” means an Independent management consultant or certified public accountant experienced in the management and financing of charter schools in the State and acceptable to the Borrower and the Lender.

“Insurance Consultant” means an Independent insurance consultant and/or risk management firm or an insurance broker or an insurance agent (which may be a consultant, firm, broker or agent with whom the Borrower or the Lender regularly transacts business) selected by the Borrower an acceptable to the Lender.

“Interest Payment Date” means the first day of each month, commencing [August 1], 2022.

“Lease Payment Coverage Ratio” has the meaning given in the Jacksonville 4 Lease.

“Lender Indemnified Party” or *“Lender Indemnified Parties”* means the Lender, its past, present, and future directors, officers, counsel, advisors, and agents, and the Loan Administrator, its past, present, and future directors, officers, counsel, employees, and agents, individually and collectively.

“Lessee Documents” means the Jacksonville 4 Lease, the Management Agreement, the Copyright Agreement, the Trademark License Agreement, the IDEA Florida Deposit Account Control Agreement and each of the other agreements, certificates, contracts or instruments to be executed by the Lessee in connection with the Loan, the Jacksonville 4 Lease or the financing of any expenses associated with the Project.

“Liabilities” means any causes of action (whether in contract, tort or otherwise), claims, costs, damages, demands, judgments, liabilities, losses, suits and expenses (including, without limitation, reasonable costs of investigation, and attorney’s fees and expenses) of every kind, character and nature whatsoever.

“Lien” means any mortgage or pledge of, security interest in, or lien or encumbrance on, any property which secures any Indebtedness or other obligation of the Borrower or which secures any obligation of any Person other than an obligation to the Borrower excluding liens applicable to property in which the Borrower has only a leasehold interest unless the lien secures Indebtedness.

“Loan” means, collectively, all loan installments by the Lender to the Borrower pursuant to this Agreement.

“Loan Administrator” means Building Hope Finance, a District of Columbia not for profit corporation.

“Loan Administrator Fee” means a one-time fee to paid to the Loan Administrator on the Closing Date equal to one percent of the principal amount of the Loan.

“Loan Payments” means those payments required to be paid by the Borrower pursuant to Section 5.01 hereof.

“Management Agreement” means the Management Services Agreement among IDEA, [the Borrower] and IDEA Florida dated as of the 1st day of January, 2020.

“Master Indenture” means the Master Trust Indenture and Security Agreement dated as of July 1, 2022 by and between the Borrower and the Master Trustee, as the same may be amended and supplemented.

“Master Note or Note” means the Master Indenture Note No. [2], executed by the Borrower in the aggregate principal amount of \$[], to evidence the Borrower’s repayment obligation on the Loan, together with any renewals and extensions thereof, a form of which is attached hereto as Exhibit A.

“Master Noteholders” means, collectively, all holders of Master Notes issued under the Master Indenture.

“Master Trustee” means Regions Bank, designated as master trustee under the Master Indenture, or any successor corporate trustee.

“Maturity Date” has the meaning set forth in Section 3.01 hereof.

“Mortgage” means the Second Lien Mortgage and Security Agreement with Assignment of Rents and Leases dated [], 2022 including approved modifications thereto, between the Borrower, as Mortgagor, and the Master Trustee, as Mortgagee, executed in connection with the Loan.

“Net Proceeds” means, when used with respect to any insurance payment or condemnation award, the gross proceeds thereof less the expenses (including attorneys’ fees) incurred in the collection of such gross proceeds.

“Operating Expenses” means fees and expenses of the Borrower incurred with respect to the Facilities, including maintenance, repair expenses, utility expenses, administrative and legal expenses, miscellaneous operating expenses, advertising costs, payroll expenses (including taxes), the cost of material and supplies used for current operations of the Borrower, the cost of vehicles, equipment leases and service contracts, taxes upon the operations of the Borrower not otherwise mentioned herein, charges for the accumulation of appropriate reserves for current expenses not annually recurrent, but which are such as may reasonably be expected to be incurred in accordance with Generally Accepted Accounting Principles, all in such amounts as reasonably determined by the Borrower; provided, however, “Operating Expenses” shall not include depreciation, amortization, expenses or other non-cash expenses nor those expenses which are actually paid from any revenues of the Borrower which are not Pledged Revenues,

“Opinion of Counsel” means an opinion in writing of legal counsel, who may be counsel to the Lender, the Loan Administrator or the Borrower.

“Permitted Encumbrances” means, as of any particular time, those items described on Exhibit D attached to the Mortgage and any of the following:

- (a) Liens for taxes and special assessments on the Facilities not then delinquent;

- (b) the Mortgage;
- (c) purchase money security interests with respect to any item of equipment related to the Facilities;
- (d) utility, access, and other easements and rights-of-way, mineral rights and reservations, restrictions and exceptions which would not in the aggregate (i) materially interfere with or impair any present use of the Facilities or any reasonably probable future use of the Facilities, or (ii) materially reduce the value which would be reasonably expected to be received for the Facilities upon any sale (including any foreclosure of the mortgage granted by the Mortgage);
- (e) mechanics' and materialmen's Liens related to the Facilities when payment of the related bill is not overdue and as may be contested as permitted by this Agreement;
- (f) mechanics' and materialmen's Liens, security interests or other encumbrances related to the Facilities to the extent permitted in Section 6.01 hereof;
- (g) judgment liens against the Borrower so long as such judgment is being contested and execution thereon is stayed or while the period for responsive pleading has not lapsed;
- (h) (i) rights reserved to or vested in any municipality or public authority by the terms of any right, power, franchise, grant, license or permit, or provision of law, affecting the Facilities, to (A) terminate such right, power, franchise, grant, license or permit, provided that the exercise of such right would not materially impair the use of the Facilities or materially and adversely affect the value thereof, or (B) purchase, condemn, appropriate, or recapture, or designate a purchaser of, the Facilities; (ii) Liens on the Facilities for taxes, assessments, levies, fees, water and sewer charges, and other governmental and similar charges not yet due or delinquent; (iii) easements, rights-of-way, servitudes, restrictions and other minor defects, encumbrances and irregularities in the title to the Facilities which do not materially impair the use of the Facilities or materially and adversely affect the value thereof; or (iv) rights reserved to or vested in any municipality or public authority to control or regulate the Facilities or to use the Facilities in any manner, which rights do not materially impair the use of the Facilities or materially and adversely affect the value thereof;
- (i) Liens and any other restrictions, exceptions, leases, easements or encumbrances which are existing the Closing Date, provided that no such Lien (or the amount of Indebtedness secured thereby), restriction, exception, lease, easement or encumbrance may be increased, extended, renewed or modified to apply to the Facilities not subject to such Lien on such date, unless such Lien as so extended, renewed or modified would otherwise qualify as a Permitted Encumbrance hereunder or is otherwise permitted pursuant to Section 8.12 hereof;
- (j) Liens on the Facilities or the Pledged Revenues or any Indebtedness which meets the conditions described in Section 8.12 of this Agreement;

(k) Liens on the Facilities or the Pledged Revenues or any Indebtedness which meets the conditions described in the Senior Loan Documents or in the Master Indenture; and

(l) Liens on the Facilities and the Pledged Revenues (subordinate to the Mortgage) to secure payment of Indebtedness subordinate to the obligations of the Borrower under Section 8.12 of this Agreement.

“*Person*” includes an individual, association, corporation, partnership, limited liability company, joint venture, any entity or a government or an agency or a political subdivision thereof.

“*Phase I Report*” means collectively, the Phase I Environmental Site Assessment prepared by [Professional Service Industries], in connection with the Property, dated [].

“*Pledged Revenues*” has the meaning given in the Master Indenture.

“*Principal Payment Date*,” means, each February 1, May 1, August 1, and November 1, commencing February 1, 2024.

“*Project*” has the meaning given in the recitals to this Agreement.

“*Property*” has the meaning given in the Mortgage.

“*Protective Advance*” means any advance made for the payment of customary, reasonable and necessary “out-of-pocket” costs and expenses, including attorneys’ fees and expenses and fees of real estate brokers, paid or to be paid, as the context requires, by the Lender or the Loan Administrator in connection with the servicing of the Loan, after a default, delinquency or other unanticipated event has occurred or is reasonably foreseeable, including (i) any such costs and expenses associated with (A) the preservation, insurance, restoration, protection and management of the Facilities, including the cost of any insurance policy obtained by the Lender or the Loan Administrator, which policy is designed to provide insurance coverage in the event that one or more insurance policies, required to be obtained or maintained by the Borrower or Lessee lapses, is cancelled, is inadequate or is not in force, (B) real estate taxes, (C) obtaining any insurance and condemnation proceeds (net of expenses of collection) paid under any insurance policy or title insurance policy or in connection with the full or partial condemnation of the Facilities, in either case, to the extent such proceeds are not applied to the restoration of the Facilities, (D) obtaining any liquidation proceeds received, net of expenses, in connection with (1) the liquidation of the Facilities, Property or other Collateral, through foreclosure sale, or otherwise, exclusive of any portion thereof required to be released to the Borrower or Lessee or (2) the realization upon any deficiency judgment obtained against the Borrower in respect of the Loan, (E) any enforcement or judicial proceedings with respect to the Loan, including foreclosures and similar proceedings, (F) any expenses to cure or prevent any default with respect to the Senior Debt, (G) obtaining any appraisal or environmental report required to be obtained in connection with the servicing of the Loan, and (H) UCC filings (to the extent that the costs thereof are not reimbursed by the related Borrower), (ii) the reasonable and direct

out-of-pocket travel expenses incurred by the Loan Administrator in connection with performing inspections at the Facilities.

“Real Property” has the meaning given in the Mortgage.

“Required Liquidity Level” has the meaning given in the Jacksonville 4 Lease.

“Revocation Default” means (i) the occurrence of any actual revocation, suspension termination, probation, restriction, limitation, forfeiture of or refusal to renew the Charter School Contract or charter school status of the School, or (ii) the issuance of any order, notice or directive by any granting authority or any court or agency having jurisdiction, and as a result of such order, notice or directive, the School stops receiving any payments with respect to its operation of a charter school at the Facilities.

“School” means the charter school campus operated by the Lessee pursuant to the Charter School Contract.

“Senior Debt” has the meaning given in the Master Indenture,

“Senior Loan Documents” means the Bond Trust Indenture, the Bond Loan Agreement Borrower and the Mortgage and Security Agreement from the Borrower to the Master Trustee, dated [], 2022 , and all other agreements and documents executed and or delivered pursuant thereto, as the same may be amended from time to time with the consent of the Lender as required by this Agreement.

“Series 2022 Bonds” mean Florida Development Finance Corporation Education Revenue Bonds (IPS FLORIDA LLC— IDEA Florida Inc. Jacksonville Projects) Series 2022, authorized to be issued on [CLOSING DATE] pursuant to the Bond Trust Indenture in the original principal amount of \$[].

“State” means the State of Florida.

“Subordinate Debt” has the meaning given in the Master Indenture.

“Supplemental Master Indenture” means

“Title Policy” means an ALTA extended coverage lender’s policy of title insurance in a form acceptable to the Lender and Loan Administrator and issued by a title insurer acceptable to the Lender and Loan Administrator.

“Trademark Agreement” means the Trademark License Agreement between [IPS,] as Licensor and the Lessee as, Licensee, dated [].

“Trust Estate” has the meaning given in the Master Indenture.

ARTICLE II REPRESENTATIONS

Section 2.01. Representations by the Borrower. The Borrower represents, warrants and covenants that:

(a) It is duly organized and validly existing as a Texas limited liability company and is authorized to do business in the State and in the State of Texas and in good standing under the laws of the State and the State of Texas, it will maintain, extend and renew its corporate existence under the laws of the State and the State of Texas and it will not do, suffer or permit any act or thing to be done whereby its right to transact its functions might or could be terminated or its activities restricted.

(b) IDEA is a “Hope Operator” as defined in Section 1002.333 Florida Statutes, as amended and is the sole member of the Borrower. IDEA has designated the Borrower as its affiliated agent to borrow from the State and to enter into this Agreement. The board of directors of IDEA serves as the Board of the Borrower. IDEA and the Borrower have entered into the Management Agreement with IDEA Florida to operate the Schools of Hope charter schools in Jacksonville.

(c) The Borrower is organized and operated for the purpose and with the specific power to benefit, perform the functions of, and carry out the purposes of IDEA and other charter schools and educational organizations located in Texas, Louisiana, Florida and Ohio in order to promote education consistent with the IDEA model, facilitate charter school campus development projects and facilitating the attainment of higher education by providing college tuition assistance for charter school graduates. The Borrower has been duly authorized to execute each of the Borrower Documents and consummate all of the transactions contemplated thereby, and the execution, delivery, and performance of the Borrower Documents will not conflict with or constitute a breach of or default by the Borrower under any other instrument or agreement to which the Borrower is a party or by which its property is bound.

(d) There does not exist any default or event of default or violation by the Borrower of or under any of the terms, conditions or obligations of: (i) its articles or certificate of organization and operating agreement, or its other organizational documents, as applicable; (ii) any indenture, mortgage, deed of trust, franchise, permit, contract, agreement or other instrument to which it is a party or by which is bound; or (iii) to the Borrower’s knowledge, any law, ordinance, regulation, ruling, order, injunction, decree, condition or other requirement applicable to or imposed upon it by any law, the action of any court or any governmental authority or agency and the Borrower’s execution, delivery, and performance of the Borrower Documents shall not constitute a violation of any order, ruling, or regulation of any court or governmental authority or agency having jurisdiction over the Borrower.

(e) There are no pending or threatened actions, suits, or proceedings of any type whatsoever affecting the Borrower, the Borrower’s property, or the Borrower’s ability to execute, deliver, and perform with respect to any of the Borrower Documents.

(f) Neither the representations of the Borrower contained in the Borrower Documents nor any oral or written statement, furnished by or on behalf of the Borrower to the Lender in connection with the transactions contemplated hereby, contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements contained herein or therein not misleading. There are no facts that the Borrower has not disclosed to the Lender or the Loan Administrator in writing that materially and adversely affect or in the future may (so far as the Borrower can now reasonably foresee) materially and adversely affect the properties, business, prospects, profits, or condition (financial or otherwise) of the Borrower, or the ability of the Borrower to perform its obligations under the Borrower Documents or any documents or transactions contemplated hereby or thereby.

(g) The federal employer identification number of the Borrower is 84-4633153. The Borrower has filed, or will file when due, all returns and reports that are required to be filed by it in connection with any federal, State, State of Texas, local tax, duty or charge levied, assess or imposed upon it or its property or withheld by it, including income, unemployment, social security and similar taxes and all of such taxes shall be timely paid.

(h) The use of the Facilities, as it is proposed to be operated, complies or will comply with all presently applicable or future zoning, development, pollution control, water conservation, environmental, and other laws, regulations, rules, and ordinances of the federal government and the State and the respective agencies thereof and the political subdivisions in which the Facilities are located.

(i) The Borrower has obtained, or will obtain before they are required, all necessary approvals of and licenses, permits, consents, and franchises from federal, State, county, municipal, or other governmental authorities having jurisdiction over the Facilities to acquire, construct, improve, equip, and operate the Facilities, and to enter into, execute, and perform its obligations under this Agreement and the other Borrower Documents. The Borrower owns or is licensed to use, if any, all patents, patent rights, trademarks, trade names, service marks, copyrights, intellectual property, technology, know-how and processes necessary for the conduct of its business as currently conducted that are material to the condition, financial and otherwise, business, or operations of the Borrower.

(j) The Facilities and the use of the Facilities, as designed and as proposed to be operated or caused to be operated by the Borrower, and when constructed and improved in accordance with such design, meet or will meet all material requirements of law, including requirements of any federal, State, county, city or other governmental authority having jurisdiction over the Facilities or its use and operation. The Facilities, when completed, will have a capacity for 1,536 student stations, consisting of 696 elementary school stations, 360 middle school stations and 480 high school stations, with a total cost for all student stations calculated in accordance with Florida Statutes 1001.292 and 1013.64(6)(b).

(k) There has been no material adverse change in the financial condition, prospects, or business affairs of the Borrower or the feasibility or physical condition of the Facilities subsequent to the date on which the Lender approved the issuance of the Loan.

(l) The Borrower (i) understands the nature of the structure of the transactions related to the financing of the Project; (ii) is familiar with all the provisions of the documents and instruments related to such financing to which the Borrower or the Lender is a party or which the Borrower is a beneficiary; (iii) understands the risk inherent in such transactions, including, without limitation, the risk of loss of the Facilities; and (iv) has not relied on the Lender or the Loan Administrator for any guidance or expertise in analyzing the financial consequences of such financing transactions or otherwise relied on the Lender or Loan Administrator in any manner, except with respect to the Lender, to fund the Loan.

(m) Subsequent to Closing Date and prior to the execution and recordation by the Borrower of the Mortgage, the Borrower will not grant any Liens on the Project or the Pledged Revenues (other than the lien against the Pledged Revenues effected by this Agreement and Permitted Encumbrances).

(n) Upon the execution by the Borrower of the Mortgage and its subsequent recording, and upon the filing of UCC-1 financing statements or amendments thereto, the Master Trustee will have a valid first Lien on the Real Property and the Collateral and a valid security interest in the personal property subject to no Liens, charges or encumbrances other than the Permitted Encumbrances. The Borrower has good and indefeasible title to all of its assets, including the Facilities, subject to no Liens, charges or encumbrances other than Permitted Encumbrances.

(o) As of the date of this Agreement, the Borrower is an organization organized and operated: (a) exclusively for charitable purposes; (b) not for pecuniary profit; and (c) no part of the net earnings of which inure to the benefit of any person, private stockholder or individual, all within the meaning, respectively, of the Securities Act of 1933, as amended, and of the Securities Exchange Act of 1934, as amended; the Borrower agrees that it shall not perform any act nor enter into any agreement which shall change such status as set forth in this paragraph. No part of the proceeds of the Loan will be used for "purchasing" or carrying any margin stock within the respective meanings of each of the quoted terms under Regulation U of the Board of Governors of the Federal Reserve System as now and from time to time in effect or for any purpose which violates the provision of the Regulations of such Board of Governors.

(p) As of the date of this Agreement, and after giving effect to the transactions contemplated hereby and by the Senior Loan Documents (i) the aggregate value of the Borrower's assets exceeds its liabilities (including contingent subordinated, unmatured and unliquidated liabilities); (ii) the Borrower has sufficient cash flow to enable it to pay its debts as they become due; and (iii) the Borrower does not have unreasonably small capital for the business in which it is engaged.

(q) Each employee benefit plan as to which the Borrower may have any liability complies in all material respects with all applicable provisions of the Employee Retirement Income Security Act of 1974 (as amended from time to time, “ERISA”), including minimum funding requirements, and (i) no Prohibited Transaction (as defined under ERISA) has occurred with respect to any such plan; (ii) no Reportable Event (as defined under Section 4043 of ERISA) has occurred with respect to any such plan which would cause the Pension Benefit Guaranty Corporation to institute proceedings under Section 4042 of ERISA; (iii) the Borrower has not withdrawn from any such plan or initiated steps to do so; and (iv) no steps have been taken to terminate any such plan.

(r) It has obtained the written consent of the Senior Lender to the incurrence of indebtedness under this Loan Agreement as required by the Senior Loan Documents.

Section 2.02. Representations by the Lessee. The Lessee represents and covenants that:

(a) It is duly organized and validly existing as a Florida nonprofit corporation and operates or will operate four Schools of Hope charter schools in Duval County. It is in good standing under the laws of the State, it will maintain, extend and renew its corporate existence under the laws of the State, and it will not do, suffer or permit any act or thing to be done whereby its right to transact its functions might or could be terminated or its activities restricted.

(b) IDEA Florida has entered into the Management Agreement with IDEA and the Borrower, pursuant to which IDEA has engaged the Borrower for purposes of performing certain educational and management services, as outlined therein, necessary for the ongoing operations of charter schools in Florida, consistent with applicable State law and industry standards.

(c) The Lessee is organized and operated for the purpose and with the specific power to establish and operate one or more charter schools, the Lessee has been duly authorized to execute each of the Lessee Documents and consummate all of the transactions contemplated thereby, and the execution, delivery, and performance of the Lessee Documents will not conflict with or constitute a breach of or default by the Lessee under any other instrument or agreement to which the Lessee is a party or by which its property is bound.

(d) There does not exist any default or event of default or violation by the Lessee of or under any of the terms, conditions or obligations of: (i) its articles or certificate of organization and operating agreement, or its other organizational documents, as applicable; (ii) any indenture, mortgage, deed of trust, franchise, permit, contract, agreement or other instrument to which it is a party or by which is bound; or (iii) to the Lessee’s knowledge, any law, ordinance, regulation, ruling, order, injunction, decree, condition or other requirement applicable to or imposed upon it by any law, the action of any court or any governmental authority or agency and the Lessee’s execution, delivery, and performance of the Lessee Documents shall not constitute a violation of any

order, ruling, or regulation of any court or governmental authority or agency having jurisdiction over the Lessee.

(e) There are no pending or threatened actions, suits, or proceedings of any type whatsoever affecting the Lessee, the Lessee's property, or the Lessee's ability to execute, deliver, and perform with respect to any of the Lessee Documents.

(f) Neither the representations of the Lessee contained in the Lessee Documents nor any oral or written statement, furnished by or on behalf of the Lessee to the Lender or the Loan Administrator in connection with the transactions contemplated hereby, contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements contained herein or therein not misleading. There are no facts that the Lessee has not disclosed to the Lender or the Loan Administrator writing that materially and adversely affect or in the future may (so far as the Lessee can now reasonably foresee) materially and adversely affect the properties, business, prospects, profits, or condition (financial or otherwise) of the Lessee, or the ability of the Lessee to perform its obligations under the Lessee Documents or any documents or transactions contemplated hereby or thereby.

(g) The federal employer identification number of the Lessee is 84-3519271. The Lessee has filed, or will file when due, all returns and reports that are required to be filed by it in connection with any federal, State, or local tax, duty or charge levied, assess or imposed upon it or its property or withheld by it, including income, unemployment, social security and similar taxes and all of such taxes shall be timely paid.

(h) The Lessee will comply with the Charter School Contract in all material respects and will take all reasonable action to maintain, extend and renew the Charter School Contract and to maintain its charter school status so long as any amounts under this Agreement are due and payable.

(i) The Lessee has obtained, or will obtain before they are required, all necessary approvals of and licenses, permits, consents, and franchises from federal, State, county, municipal, or other governmental authorities having jurisdiction over the Facilities to acquire, construct, improve, equip, and operate the Facilities, and to enter into, execute, and perform its obligations under this Agreement and the other Lessee Documents. The Lessee owns or is licensed to use, if any, all patents, patent rights, trademarks, trade names, service marks, copyrights, intellectual property, technology, know-how and processes necessary for the conduct of its business as currently conducted that are material to the condition, financial and otherwise, business, or operations of the Lessee.

(j) The Facilities and the use of the Facilities, as designed and as proposed to be operated or caused to be operated by the Lessee, and when constructed and improved in accordance with such design, meet or will meet all material requirements of law, including requirements of any federal, State, county, city or other governmental authority having jurisdiction over the Facilities or its use and operation.

(k) There has been no material adverse change in the financial condition, prospects, or business affairs of the Lessee or the feasibility or physical condition of the Facilities subsequent to the date on which the Lender granted its resolution approving the issuance of the Loan.

(l) The Lessee (i) understands the nature of the structure of the transactions related to the financing of the Project; (ii) is familiar with all the provisions of the documents and instruments related to such financing to which the Lessee or the Lender is a party or which the Lessee is a beneficiary; (iii) understands the risk inherent in such transactions, including, without limitation, the risk of loss of the Facilities; and (iv) has not relied on the Lender or the Loan Administrator for any guidance or expertise in analyzing the financial consequences of such financing transactions or otherwise relied on the Lender or the Loan Administrator in any manner, except with respect to the Lender, to fund the Loan.

(m) As of the date of this Agreement, and after giving effect to the transactions contemplated hereby and by the Senior Loan Documents (i) the aggregate value of the Lessee's assets exceeds its liabilities (including contingent subordinated, unmatured and unliquidated liabilities); (ii) the Lessee has sufficient cash flow to enable it to pay its debts as they become due; and (iii) the Lessee does not have unreasonably small capital for the business in which it is engaged.

(o) Each employee benefit plan as to which the Lessee may have any liability complies in all material respects with all applicable provisions ERISA, including minimum funding requirements, and (i) no Prohibited Transaction (as defined under ERISA) has occurred with respect to any such plan; (ii) no Reportable Event (as defined under Section 4043 of ERISA) has occurred with respect to any such plan which would cause the Pension Benefit Guaranty Corporation to institute proceedings under Section 4042 of ERISA; (iii) the Lessee has not withdrawn from any such plan or initiated steps to do so; and (iv) no steps have been taken to terminate any such plan.

(p) The Borrower covenants that substantial completion of the construction of the Project shall occur no later than July 15, 2023.

Section 2.03. Borrower's Covenant to Cause Lessee to Comply with Charter School Laws. The Borrower covenants to cause the Lessee to comply fully and in all respects with the provisions of the Act for the term of this Agreement.

Section 2.04. Environmental Matters. The Borrower does hereby represent and warrant to the Lender that:

(a) Except as set forth in the Phase I Report, the Borrower has not been informed of, nor does the Borrower have any knowledge of (i) the presence of any Hazardous Substances (as defined below) on any of the Facilities, or (ii) any spills, releases, threatened releases, discharges or disposals of Hazardous Substances that have occurred or are presently occurring on or onto any of the Facilities or any properties adjacent to any of the Facilities, or (iii) any spills or disposals of Hazardous Substances

that have occurred or are presently occurring on any other properties as a result of any construction on or operation and use of the Facilities.

(b) In connection with the construction on or operation and use of any of the Facilities, the Borrower has no knowledge of any failure to comply with any applicable local, state or federal environmental laws, regulations, ordinances and administrative and judicial orders relating to the generation, treatment, recycling, reuse, sale, storage, handling, transport and disposal of any Hazardous Substances.

(c) The Borrower has not given any release or waiver of liability that would impair any claim based upon Hazardous Substances to a previous owner of any of the Facilities or to any party who may be potentially responsible for the presence of Hazardous Substances thereon nor has it made promises of indemnification regarding Hazardous Substances on or associated with any of the Facilities to any person other than the Lender Indemnified Parties.

(d) In the event that the Borrower becomes aware of the release of any Hazardous Substances on, or other environmental condition, problem or liability with respect to, any of the Facilities, the Borrower agrees to promptly notify the Lender and the Loan Administrator in writing of such condition. The Borrower further agrees to take actions to investigate and clean up the release of any Hazardous Substances on, or other environmental condition, problem or liability affecting, any of the Facilities, promptly after the Borrower becomes aware of any such condition and to keep the Lender and the Loan Administrator advised of all such actions taken by the Borrower.

(e) As used in this Section, "Hazardous Substances" shall mean any substance or material at the level defined or designated as hazardous or toxic waste, hazardous or toxic material, a hazardous or toxic chemical, a hazardous, toxic or radioactive substance, petroleum or other similar term, by any federal, State or local environmental statute, regulation or ordinance presently in effect or that may be promulgated in the future, as such statutes, regulations and ordinances may be amended from time to time, including, but not limited to, the following statutes: the Comprehensive Environmental Response, Compensation and Liability Act of 1980, as amended by the Superfund Amendments and Reauthorization Act of 1986, 42 U.S.C. §§ 9601 et seq.; the federal Hazardous Materials Transportation Law, 49 U.S.C. §§ 5101 et seq.; the Toxic Substances Control Act, 15 U.S.C. §§ 2601 et seq.; the Resource Conservation and Recovery Act, as amended, 42 U.S.C. §§ 6901 et seq.; the Clean Water Act, 33 U.S.C. §§ 1251 et seq. and the Clean Air Act, 42 U.S.C. §§ 7401 et seq.

(f) The representations and warranties set forth in this Section 2.04 shall survive the expiration or termination of the Borrower Documents, the payment of the Loan, and the discharge of any obligations owed by the parties to each other and will survive any transfer of title to the Facilities, whether by foreclosure, or otherwise and shall not be affected by any investigation by or on behalf of the Lender or any information which the Lender or Loan Administrator may have or obtain with respect thereto.

Section 2.05. Conditions Precedent to Closing Date. The obligation of the Lender to make the Loan to the Borrower shall not become effective until the date on which each of the conditions set forth on Exhibit C is satisfied as determined by, or waived by the Lender in its sole and absolute discretion.

ARTICLE III TERM OF THE AGREEMENT

Section 3.01. Term of the Loan. This Agreement shall remain in full force and effect from the Closing Date until the Maturity Date (“Maturity Date”), which shall be, subject to any extension under Section 3.02, the earlier of: (i) the date on which all of the payments on the Master Note shall have been fully paid and all fees and expenses of the Lender accrued and to accrue through final payment of the Master Note and all other liabilities of the Borrower accrued and to accrue through final payment of the Master Note under this Agreement have been fully paid, (ii) the date on which the Senior Debt related to the Facilities has matured, (iii) February 28, 2027; or (iv) the termination date of IDEA’s status as a Hope Operator; provided, however, notwithstanding any other provision hereof (a) the indemnification provisions of Section 8.06 hereof and agreements contained in Section 2.04 and 10.04 hereof shall survive after the termination of the term of this Agreement.

Section 3.02. Extension of the Term of the Loan. The term of this Agreement may be extended at the sole discretion of the Lender, upon delivery of a written request to the Loan Administrator for such extension at least 180 days prior to the Maturity Date; provided however, that the term of the Loan may not exceed the earlier of (i) Maturity Date or (ii) the termination date of IDEA’s status as a Hope Operator. The Loan Administrator, may, in the sole and absolute discretion of the Lender, within 60 days following receipt of such request, provide to the Borrower written notice of whether the Lender is willing to extend the term of the Loan and the proposed terms, provided that in the event the Loan Administrator shall fail to provide the Borrower with any such notice, the Lender shall be deemed to have determined not to extend the term of the Loan. Any expression of willingness to extend the term of the Loan shall be subject to the conditions subsequent, whether or not stated in any such notice, that (1) any amendments to the terms of this Agreement or any other Borrower Document or Lessee Document, or Senior Loan Document deemed necessary by the Lender are executed by the parties and (2) the credit requirements of the Lender are satisfied as of the effective date of any extension. If the Borrower agrees to the terms proposed by the Lender, the Lender shall execute such documents as shall be necessary to give effect to such terms which shall be in form and substance satisfactory to the Lender, the Loan Administrator and their respective counsel.

ARTICLE IV THE LOAN AND ACCOUNTS

Section 4.01. Loan of Proceeds. The Lender agrees, upon the terms and conditions contained in this Agreement, to lend to the Borrower an amount equal to \$[], as determined by the calculations under the Act. On the Closing Date, all of the proceeds of the Loan shall be disbursed by the Lender to the Loan Administrator. Upon receipt of the proceeds of the Loan, the Loan Administrator shall segregate an amount equal to \$[], representing the interest accrued on the Loan from the Closing Date until a date which is [] months after the Closing

Date (the “Interest Reserve”). The Loan Administrator shall retain the Interest Reserve in an account held by or on behalf of the Loan Administrator (the “Interest Reserve Account”) and shall, without any prior direction from the Borrower, withdraw amounts from such Account to pay interest due on the Loan until such Account is depleted.

Section 4.02. Disbursements of the Loan. Proceeds of the Loan on deposit with the Loan Administrator (other than the Interest Reserve) shall be disbursed upon the conditions set forth in this Agreement. Any disbursements for a Cost of the Project shall be made pursuant to a Request for Advance executed by the Borrower and approved by the Lender in the form attached as Exhibit [] to this Agreement signed by an Authorized Representative of the Borrower and otherwise meeting the requirements and conditions of this Agreement.

Section 4.03. Title Insurance. On the date of recordation of the Mortgage or any modification thereto, the Master Trustee shall be provided with (i) an irrevocable, binding commitment to issue a standard owner’s title insurance policy insuring the Borrower’s interest, and (ii) an irrevocable, binding commitment to issue an extended form lender’s title insurance policy insuring the Master Trustee’s interest in, and Lien against, the Real Property described in the Exhibit A to the Mortgage, subject to Permitted Encumbrances, in an amount not less than the outstanding principal amount of the Loan. Each such policy shall be in the form of a standard or extended American Land Title Association Policy, as applicable. The Mortgage shall be recorded in the real property records of the applicable county and provide the Master Trustee with a perfected first position Lien interest in the Facilities, subject to any Permitted Encumbrances.

ARTICLE V PAYMENT PROVISIONS

Section 5.01. Loan Payments and Other Amounts Payable.

(a) During the term of this Agreement the Borrower shall make payments as repayment of the Loan, as evidenced by the Master Note, until the principal of, premium, if any, and interest due thereunder shall have been paid or provision for the payment thereof shall have been made on each Interest Payment Date and each Principal Payment Date, as applicable. Interest on amounts outstanding hereunder, as evidenced by the Master Note, will be payable at a rate of []% per annum. Interest will be calculated based on the actual number of days that principal is outstanding over a year of 360 days. In no event will the rate of interest exceed the maximum rate allowed by law.

(b) During the term of this Agreement, the Borrower shall pay or provide for the payment of all taxes and assessments, general or special, concerning or in any way related to the Facilities or any part thereof, and any other governmental charges and impositions whatsoever related to the Facilities, and premiums for insurance policies maintained on the Facilities as required by this Agreement.

(c) The Borrower agrees to pay or cause to be paid to the Lender any amounts required to reimburse the Lender for any expenses incurred by the Lender, whether out-of-pocket or internal, in connection with this Agreement, the Loan, the Facilities or any

other instrument or action relating to the foregoing, including fees and disbursements of attorneys of the Lender. The Borrower agrees that the payment under this Agreement shall be a net return to the Lender over and above any taxes or charges of any nature whatsoever which may currently or hereafter be imposed on the receipts of the Lender under this Agreement.

(d) The Borrower agrees to pay or cause to be paid to the Loan Administrator, the Loan Administrator Fee, and any amounts required to reimburse the Loan Administrator for any expenses incurred by the Loan Administrator, whether out-of-pocket or internal, in connection with this Agreement, the Loan, the Facilities or any other instrument or action relating to the foregoing, including fees and disbursements of attorneys of the Loan Administrator

(e) The Borrower agrees to reimburse the Lender or Loan Administrator, as applicable, for any Protective Advances paid on behalf of the Borrower by the Lender or the Loan Administrator, at such times and in such amounts, including any interest thereon, as are set forth by the Loan Administrator in a written notice to the Borrower.

(f) The payments described in (a) through (e) shall be made directly by the Borrower or by the Master Trustee on behalf of the Borrower. In the event the Borrower should fail to make or fail to cause to be made any of the payments required by this Section, the item or installment in default shall continue as an obligation of the Borrower until the amount in default shall have been fully paid, and the Borrower agrees to pay the same and, to pay interest at the Default Rate.

Section 5.02. Pledge and Assignment by Borrower. In fulfillment of its obligations hereunder, the Borrower hereby grants, bargains, sells, assigns, pledges, sets over and confirms unto the Lender to secure the payment of the Loan and the Master Note securing such Loan, and grants Lender a security interest in the following, only subordinate to the Senior Debt:

(a) all of the assets, revenues and funds constituting the Trust Estate;

(b) all Pledged Revenues; and

(c) any and all other interests in real or personal property of every name and nature from time to time hereafter by delivery or by writing of any kind specifically mortgaged, pledged or hypothecated to the Trust Estate, as and for additional security by the Borrower or by anyone on its behalf.

Section 5.03. Obligations of Borrower Hereunder Unconditional. Except as provided herein, the obligations of the Borrower to make the payments required hereunder and to perform and observe the other agreements on its part contained herein shall be absolute and unconditional. The Borrower (a) will not suspend or discontinue, or permit the suspension or discontinuance of, any payments provided for herein, (b) will perform and observe all of its other agreements contained in this Agreement, all other Borrower Documents, and (c) except as provided in Article XI hereof, will not terminate this Agreement for any cause including, without limiting the generality of the foregoing, any acts or circumstances that may constitute failure to complete the Facilities, failure of consideration, eviction or constructive eviction, destruction of

or damage to the Facilities, commercial frustration of purpose, or change in the tax or other laws or administrative rulings of or administrative actions by the United States of America, the State, the State of Texas, or any political subdivision of any of the foregoing, any failure of the Lender to perform and observe any agreement, whether express or implied, or any duty, liability, or obligation arising out of or connected with this Agreement, whether express or implied. The Borrower may at its own cost and expense and in its own name or in the name of the Lender, prosecute or defend any action or proceeding or take any other action involving third persons which the Borrower deems reasonably necessary in order to secure or protect its or its lessees' rights of possession, occupancy and use of the Facilities.

ARTICLE VI MAINTENANCE, TAXES AND INSURANCE

Section 6.01. Maintenance and Modifications of Facilities by Borrower. The Borrower agrees that during the term of this Agreement the Facilities shall be operated and maintained, in compliance with all governmental laws, building codes, ordinances, and regulations and zoning laws as shall be applicable to such Facilities, unless the same are being contested in good faith by appropriate proceedings. The Borrower agrees that during the term of this Agreement it will at its own expense (a) keep the Facilities in as safe of a condition as required by law and (b) except to the extent the Borrower has determined that any portion of the Facilities are obsolete or not useful in its operations, keep the Facilities in good repair and in good operating condition, making from time to time all necessary repairs thereto (including external and structural repairs) and renewals and replacements thereof all of which shall be accomplished in a workmanlike manner in accordance with all applicable laws. The Borrower may dispose of portions of the Facilities that the Borrower determines to be obsolete or not useful to operations of the Facilities. The Borrower may also, at its own expense, make from time to time any additions, modifications or improvements to the Facilities it may deem desirable for its purposes that do not substantially reduce its value; provided that all such additions, modifications and improvements made by the Borrower which are affixed to the Facilities shall become a part of the Facilities and subject to the Mortgage. The Borrower will not permit the removal of any personal property from the Facilities unless such personal property is obsolete, sold for fair market value or will be replaced with personal property of an equal or greater value.

The Borrower will not permit any Liens, security interests or other encumbrances other than Permitted Encumbrances to be established or to remain against the Facilities for labor or materials furnished in connection with the Facilities or any additions, modifications, improvements, repairs, renewals or replacements made by it to the Facilities; provided that if the Borrower first notifies the Lender of its intention to do so, the Borrower may, so long as no Event of Default has occurred and is continuing, diligently prosecute, in good faith, at its own expense, a contest of any mechanics' or other Liens filed or established against the Facilities and in such event may permit the items contested to remain undischarged and unsatisfied during the period of such contest and any appeal therefrom unless the Facilities or any part thereof will be subject to loss or forfeiture, in which event the Borrower shall promptly pay and cause to be satisfied and discharged all such unpaid items. The Lender will, at the expense of the Borrower, cooperate fully with the Borrower in any such contest.

Section 6.02. Taxes, Other Governmental Charges and Utility Charges. The Borrower will pay, as the same become due, (a) all taxes and governmental charges of any kind whatsoever or payments in lieu of taxes that may at any time be lawfully assessed or levied against or with respect to the Facilities or any interest therein, or any machinery, equipment, or other property installed or brought by the Borrower therein or thereon which, if not paid, will become a Lien on the Facilities or a charge on the Pledged Revenues prior to or on a parity with the charge thereon under this Agreement, (b) all utility and other charges incurred in the operation, maintenance, use, occupancy and upkeep of the Facilities and (c) all assessments and charges lawfully made by any governmental body for public improvements that may be secured by a Lien on the Facilities provided that with respect to special assessments or other governmental charges that may lawfully be paid in installments over a period of years, the Borrower shall be obligated to pay only such installments as may have become due during the term of this Agreement.

The Borrower may, at its own expense, but only if no Event of Default (excluding the issue being contested hereunder) has occurred and is continuing, diligently prosecute and in good faith contest any such taxes, assessments and other charges and, in the event of any such contest, may permit the taxes, assessments or other charges contested to remain unpaid during the period of such contest and any appeal therefrom if, in the Opinion of Counsel, the Facilities shall not be subject to loss or forfeiture. In the event that the Borrower is not able to obtain such Opinion of Counsel, such taxes, assessments or charges shall be paid promptly or secured by posting a bond with the Lender in form satisfactory to the Lender. The Lender at the expense of the Borrower shall cooperate fully with the Borrower in any such contest.

Section 6.03. Insurance Required.

(a) Throughout the term of this Agreement, the Borrower shall provide, maintain and keep in force, or cause to be provided, maintained and kept in force, the following insurance coverages related to the Facilities paying as the same become due and payable all premiums with respect thereto:

(1) A lender's title insurance policy or policies in an aggregate amount as required by Section 4.03 herein with respect to the Facilities.

(2) Insurance against loss or damage to the Facilities and all improvements therein (including, during any period of time when the Borrower is making alterations, repairs or improvements to the Facilities, improvements and betterments coverage), all subject to standard form exclusions, with uniform standard extended coverage endorsement limited only as may be provided in the standard form of extended coverage endorsement at the time in use in the State, in an amount equal to the full replacement value of the Facilities, which may be evidenced by a full replacement rider on the policy.

(3) Commercial comprehensive general liability and, if applicable, automobile liability insurance against claims arising in, on or about the Facilities, including in, on or about the sidewalks or premises adjacent to the Facilities,

providing coverage limits not less than \$1,000,000 per occurrence and \$2,000,000 in aggregate.

(4) Business interruption insurance sufficient to pay not less than 12 months debt service on all Indebtedness (including debt service on the Loan) and fixed Operating Expenses for the Facilities as reasonably determined by the Borrower and its insurance carrier.

(5) Such other forms of insurance as are customary in the industry or as the Borrower is required by law to provide with respect to the Facilities, including, without limitation, any legally required worker's compensation insurance and disability benefits insurance.

(b) All the insurance coverage required by this Section may be subject to deductible clauses in such amounts as are customary for facilities of similar size, type and character within the State. On or before January 1, 2024 and at least every three years thereafter, the Borrower shall employ (or cause to be employed), at its own expense, an Insurance Consultant to review the insurance coverage required by this Section and to render to the Lender a report as to the adequacy of such coverage and as to its recommendations, if any, for adjustments thereto. The insurance coverage required by this Section may be reduced or otherwise adjusted by the Borrower without the consent of the Lender, provided that all coverages after such reduction or other adjustment are certified by the Insurance Consultant to be adequate and customary for facilities of like size, type and character, taking into account the availability of such insurance, the terms upon which such insurance is available, the cost of such available insurance and the effect of such terms and such cost upon the Borrower's fees, rentals and charges for the use of the Facilities.

(c) The insurance coverage required by this Section shall be increased or otherwise adjusted by the Borrower if as a result of such review the Insurance Consultant finds that the existing coverage is inadequate, taking into account the availability of such insurance, the terms upon which such insurance is available, the cost of such available insurance, and the effect of such terms and such cost upon the Borrower's costs and charges for its services. The insurance coverage required by this Section, and modification thereof permitted or required by this paragraph, shall at all times be adequate and customary for facilities of like size, type and character, and the Borrower shall request that the Insurance Consultant so certify in the report required by this Section. The Borrower shall pay any fees charged by such Insurance Consultant and any expenses incurred by the Lender.

(d) All policies maintained (or caused to be maintained) by the Borrower pursuant to this Section shall be taken out and maintained with generally recognized, responsible insurance companies rated not less than "A-" by A.M. Best, authorized in the State, which may include "captive" insurance companies or governmental insurance pools, selected by the Borrower. The insurance policies with respect to the Facilities required by this Section shall name the Master Trustee, the Lender and the Borrower as insureds as their respective interests may appear (provided that with respect to insurance

maintained pursuant to subsection (a)(1) of this Section and Section 4.03 herein, the Master Trustee shall also be named as a mortgagee under the terms of a standard State mortgage loss payable endorsement), and the Master Trustee shall also be named as an additional insured on the policies with respect to the Facilities required by this Section, and, provided further that all insurance proceeds for losses with respect to the Facilities and except for worker's compensation, fidelity insurance and liability insurance, shall be paid directly to the Master Trustee or at the direction of the Lender. Such policies or certificates of insurance shall (i) provide that the insurer will endeavor to mail 30 days' written notice to the Lender of any amendment or cancellation prior to expiration of such policy, and (ii) be satisfactory in all other respects to the Lender.

(e) The Borrower shall deliver to the Lender (a) upon the date of issuance of the Loan, the certificate of insurance which the Borrower is then required to maintain pursuant to this Section, together with evidence as to the payment of all premiums then due thereon, (b) at least 30 days prior to the expiration of any such policies evidence as to the renewal thereof, if then required by this Section, and the payment of all premiums then due with respect thereto, and (c) promptly upon request by the Lender or the Loan Administrator, but in any case within 90 days after the end of each Fiscal Year, a certificate of an Authorized Representative of the Borrower setting forth the particulars as to all insurance policies maintained by the Borrower pursuant to this Section and certifying that such insurance policies are in full force and effect, that such policies comply with the provisions of this Section and that all premiums then due thereon have been paid, and together with, if requested by the Lender or the Loan Administrator, certificates of insurance for such policies.

Section 6.04. Application of Net Proceeds of Insurance. The Net Proceeds of the insurance carried with respect to the Facilities pursuant to subsections (1) and (2) of Section 6.03(a) hereof shall be applied as provided in Article VII hereof. The Net Proceeds of insurance carried with respect to the Facilities pursuant to subsections (3), (4) and (5) of Section 6.03(a) hereof shall be applied toward extinguishment or satisfaction of the liability with respect to which such insurance proceeds have been paid.

ARTICLE VII

DAMAGE, DESTRUCTION AND CONDEMNATION

Section 7.01. Damage, Destruction and Condemnation. In the event of a casualty or condemnation with respect to the Facilities, and so long as no Event of Default exists and is continuing, the Net Proceeds from any insurance policy or the Net Proceeds of any condemnation award resulting from such casualty or condemnation shall applied as set forth in the provisions of the Mortgage, subject to any modifications thereto in the Master Indenture.

Section 7.02. Mandatory Prepayment from Insurance or Condemnation Proceeds. If the Net Proceeds of any insurance policy or condemnation award with respect to the Facilities are in excess of \$500,000, subject to the Master Indenture, the Loan and the Master Note securing the Loan are subject to mandatory prepayment as a whole or in part at the principal amount thereof plus accrued interest thereon to the date of prepayment, but without premium, from the Net Proceeds, if any of the events set forth below shall occur:

(a) The Facilities shall have been damaged or destroyed in whole or in part to such extent that, as expressed in a certificate of an Authorized Representative of the Borrower filed with the Lender, (i) the Facilities cannot reasonably be restored within a period of six (6) consecutive months to the condition thereof immediately preceding such damage or destruction, (ii) the Borrower is prevented from carrying on its normal operations for a period of six (6) consecutive months, or (iii) the cost of restoration thereof would exceed the Net Proceeds of insurance carried thereon pursuant to the requirements of Section 6.03 hereof;

(b) Title to, or the temporary use for a period of six (6) months or more of, all or substantially all of the Facilities shall have been taken under the exercise of the power of eminent domain by any governmental authority, or person, firm or corporation acting under governmental authority or because of a defect in title; and

(c) As a result of any changes in the Constitution of the State or the Constitution of the United States of America or of legislative or administrative action (whether state or federal) or by final decree, judgment or order of any court or administrative body (whether state or federal) entered after the contest thereof by the Borrower in good faith, this Agreement shall have become void or unenforceable or impossible of performance in accordance with the intent and purposes of the parties as expressed in this Agreement.

Section 7.03. No Change in Loan Payments; No Liens. All buildings, improvements and equipment acquired in the repair, rebuilding or restoration of the Facilities shall be deemed a part of the Facilities and shall be available for use and occupancy by the Borrower, without the payment of any payments hereunder other than the Loan Payments and other payments required to be made under this Agreement, to the same extent as if they were specifically described herein; provided that no buildings, improvements or equipment shall be acquired subject to any Lien or encumbrance other than Permitted Encumbrances.

ARTICLE VIII SPECIAL COVENANTS

Section 8.01. No Warranty of Condition or Suitability by the Lender. The Lender makes no warranty, either express or implied, as to the Facilities or that it will be suitable for the Borrower's purposes or needs or that the proceeds of the Loan will be sufficient to pay the Costs of the Project.

Section 8.02. Consolidation, Merger, Sale or Conveyance. The Borrower agrees that during the term of this Agreement it will maintain its corporate existence, will continue to be a nonprofit corporation duly qualified to do business in the States of Florida and Texas, will not merge or consolidate with, or sell or convey, all or substantially all of its interest in the Facilities to, any Person unless

- (a) no Event of Default has occurred and is continuing,
- (b) it first acquires the consent of the Lender to such transaction, and

(c) unless the acquirer of the interest in the Facilities or the corporation with which it shall be consolidated or the resulting corporation in the case of a merger:

(1) shall assume in writing the performance and observance of all covenants and conditions of this Agreement and prior to such merger consolidation, sale, or conveyance, the Borrower shall deliver to the Lender an Officer's Certificate to the effect that following such merger, consolidation, sale, or conveyance, the resultant entity shall continue to be in compliance with all covenants and conditions of this Agreement;

(2) shall provide the Lender with an Opinion of Counsel to the Borrower (which may be rendered in reliance upon the Opinion of Counsel to such other corporation), stating that none of the other corporations which are a party to such consolidation, merger or transfer has any pending litigation other than that arising in the ordinary course of business or, has any pending litigation which might reasonably result in a substantial adverse judgment. For the purposes of the preceding sentence, the term "substantial adverse judgment" shall mean a judgment in an amount which exceeds the insurance or reserves therefor by a sum which is more than 2% of the aggregate net worth of the resulting, surviving or transferee corporation immediately after the consummation of such consolidation, merger or transfer and after giving effect thereto; and

(3) shall deliver to the Lender within 30 days of the close of such transaction, copies of all documents executed in connection therewith, one document of which shall include an Opinion of Counsel that all conditions herein have been satisfied and that all liabilities and obligations of the Borrower under the Borrower Documents shall become obligations of the new entity; provided, however, the Borrower shall not be released from same.

Section 8.03. Further Assurances. The Lender and the Borrower agree that they will, from time to time, execute, acknowledge and deliver, or cause to be executed, acknowledged and delivered, such supplements hereto and such further instruments as may reasonably be required for carrying out the intention of or facilitating the performance of this Agreement.

Section 8.04. Audits.

(a) The Borrower agrees that it will have its books and records audited annually, commencing with the Fiscal Year ending June 30, 2021, by an Accountant as soon as practicable after the close of such Fiscal Year, and shall furnish within 180 days after the end of such Fiscal Year to the Lender, a copy of the audit report (which report shall convert quarterly information prepared in accordance with practices generally used for public school accounting to an audited report prepared in accordance with Generally Accepted Accounting Principles).

(b) The Lessee agrees that it will have its books and records audited annually, commencing with the Fiscal Year ending June 30, 2021, by an Accountant as soon as practicable after the close of such Fiscal Year, and shall furnish within 180 days after the

end of such Fiscal Year to the Lender, a copy of the audit report (which report shall convert quarterly information prepared in accordance with practices generally used for public school accounting to an audited report prepared in accordance with Generally Accepted Accounting Principles).

Section 8.05. Financial Statements; Reports; Quarterly Certificate.

(a) Maintenance of Books and Accounts. The Borrower and the Lessee agree that they will maintain proper books of records and accounts with full, true and correct entries of all of its dealings substantially in accordance with Generally Accepted Accounting Principles, and such other data and information as may reasonably be requested by the Lender from time to time of which Borrower or the Lessee, as applicable, has written notice.

(b) Financial Reports, Enrollment Reports and Charter Compliance Reporting. The Borrower shall provide to the Lender as soon as is practicable, the amount of money that the Lessee will receive from the State with respect to the School for the forthcoming school year. In the event that such information is not available by July 1 for the next succeeding school year, the Borrower shall notify the Lender in writing of such fact, which notice shall specify when the Borrower anticipates receipt of the foregoing information, and the Borrower will provide such information when it becomes available. In addition, the Borrower shall provide, or cause the Lessee to provide, to the Lender, at the times specified below, or as soon as practicable if the timeframe or date is not otherwise specified: (i) a copy of the Lessee's annual budget with respect to School, certified by the Lessee on or before August 15 of each Fiscal Year, commencing August 15, 2022; (ii) on or before February 15 and August 15 of each Fiscal Year, (A) commencing February 15, 2022, a copy of the semiannual budget for the School for such semiannual period and (B) commencing February 15, 2022 a statement comparing actual expenditures to budgeted expenditures for the immediately preceding semiannual period, (iii) the enrollment and average daily membership data for the School, as reported to the State in each February and October, or any other reporting requirements statutorily required in the future; (iv) copies of written complaint notifications from the Authorizer, along with copies of the Lessee's responses thereto, within ten days of responding thereto; (v) notices of any meeting in which the Lessee is before Authorizer for issues of non-compliance along with the minutes of such meetings and any responses provided by the Borrower and (vi) notice of non-renewal or termination of the Charter School Contract.

(c) Lease Payment Coverage Ratio. The Borrower agrees to use all reasonable efforts to confirm Lessee's compliance with the Lease Payment Coverage Ratio set forth in Section [15] of the Jacksonville 4 Lease and to ensure any necessary corrective actions prescribed therein are properly and timely implemented.

(d) Required Liquidity Level. The Borrower agrees to use all reasonable efforts to confirm Lessee's compliance with the Required Liquidity Level set forth in Section [15] of the Jacksonville 4 Lease and to ensure any necessary corrective actions prescribed therein are properly and timely implemented.

(e) **Maintenance of Lien Position.** On or before the 60th day before the third anniversary of the Closing Date and every three (3) years thereafter, the Borrower shall provide the Lender with a certificate attaching a copy of the actual filed UCC continuation statement necessary to preserve the Lien on and security interest in the Property (as defined in the Mortgage) and the Lien on the Pledged Revenues.

(f) **Quarterly Reports.** Not later than 45 days following each calendar quarter, commencing with the calendar quarter ending June 30, 2022, the Lessee and the Borrower shall deliver to the Loan Administrator a report relating to each calendar quarter (the “Quarterly Report”). The Quarterly Reports initially will contain or incorporate by reference the following (information to be as of the end of the calendar quarter):

(1) The Borrower’s balance sheet and the Lessee’s balance sheet;

(2) For each of the Borrower and the Lessee: a separate statement of activities, showing year-to-date information and comparing year-to-date with budgeted information; and

(3) The Borrower’s income statement and the Lessee’s income statement.

(g) **Annual Community Benefit Impact Report.** The Borrower will deliver to the Lender annually, within thirty (30) days after the end of each calendar year, a community benefit impact report with respect to Borrower showing the following: (i) the number of low income students attending the school; (ii) the gender and ethnicity composition of the student population; (iii) the number of FTEs of educational staff and other staff; (iv) the percentage of students proficient in language arts and math; (v) staff turnover broken out by educational staff and other staff; (vi) the ethnicity and gender composition of the Board; (vii) student retention rate; and (viii) graduation rate, after providing 12 grades of classes.

Section 8.06. Release and Indemnification Covenants.

(a) The Borrower agrees to pay, defend, protect, indemnify, and hold each of the Lender Indemnified Parties, harmless for, from and against any and all Liabilities directly or indirectly arising from or relating to the Loan, this Agreement, the Facilities and the Mortgage and any and all Liabilities directly or indirectly arising from or relating to the Loan or any document related to the Loan, including, but not limited to, the following:

(1) Any injury to or death of any person or damage to property in or upon the Facilities or growing out of or connected with the use, non-use, condition, or occupancy of the Facilities or any part thereof;

(2) Violation of any agreement, covenant, or condition of any of the Borrower Documents;

(3) Violation of any agreement, contract, or restriction relating to the Facilities;

(4) Violation of any law, ordinance, or regulation affecting the Facilities or any part thereof or the ownership, occupancy, or use thereof;

(5) The issuance of the Loan;

(6) Any environmental condition or omission related to the Facilities;
and

(7) Any statement, information, or certificate furnished by the Borrower to any Lender Indemnified Party which is misleading, untrue, incomplete, or incorrect in any respect.

(b) The Borrower also agrees to pay, defend, protect, indemnify, and hold each of the Lender Indemnified Parties harmless for, from, and against any and all Liabilities directly or indirectly arising from or relating to (i) any errors or omissions of any nature whatsoever contained in any legal proceedings or other official representation or inducement made by or to the Lender by or on behalf of the Borrower pertaining to the Loan, and (ii) any fraud or misrepresentations or omissions contained in the proceedings of the relating to the issuance of the Loan or pertaining to the financial condition of the Borrower.

(c) Subsections (a) and (b) above are intended to provide indemnification to each Lender Indemnified Party for his or her active or passive negligence or misconduct; provided, however, nothing in subsections (a) and (b) above shall be deemed to provide indemnification to any Lender Indemnified Party with respect to any Liabilities arising from the successful allegation of fraud, gross negligence, or willful misconduct of such party.

(d) Any party entitled to indemnification hereunder shall notify the Borrower of the existence of any claim, demand, or other matter to which the Borrower's indemnification obligation applies, and shall give the Borrower a reasonable opportunity to defend the same at its own expense and with counsel satisfactory to the Lender Indemnified Party provided that the Lender Indemnified Party shall at all times also have the right to fully participate in the defense. If the Lender Indemnified Party is advised in an Opinion of Counsel that there may be legal defenses available to either of them which are different from or in addition to those available to the Borrower or if the Borrower shall, after receiving notice of the Borrower's indemnification obligation and within a period of time necessary to preserve any and all defenses to any claim asserted, fails to assume the defense or to employ counsel for that purpose satisfactory to the Lender Indemnified Party, the Lender Indemnified Party, shall have the right, but not the obligation, to undertake the defense of, and to compromise or settle the claim or other matter on behalf of, for the account of, and at the risk of, the Borrower.

The Borrower shall be responsible for the reasonable counsel fees, costs, and expenses of the Lender Indemnified Parties in conducting its defense.

Notwithstanding the foregoing, the Borrower shall not be considered an “Indemnified Party” for purposes of this Section.

Section 8.07. Authority of Authorized Representative of the Borrower. Whenever under the provisions of this Agreement or the Master Indenture, the approval of the Borrower is required, or the Lender is required to take some action at the request of the Borrower, such approval or such request shall be made by the Authorized Representative of the Borrower unless otherwise specified in this Agreement or Master Indenture. The Lender shall be authorized to act on any such approval or request and the Borrower shall have no complaint against the Lender as a result of any such action taken in accordance with such approval or request. The execution of any document or certificate required under the provisions of this Agreement or the Master Indenture by an Authorized Representative of the Borrower shall be on behalf of the Borrower and shall not result in any personal liability of such Authorized Representative.

Section 8.08. Right to Inspect. Following reasonable notice to the Borrower or the Lessee, as applicable, at any and all reasonable times during business hours, the Lender and the Loan Administrator, and its duly authorized agents, attorneys, experts, engineers, accountants and representatives, shall have the right fully to inspect the Facilities, including all books and records of the Borrower and the Lessee (excluding records the confidentiality of which may be protected by law), and to make such copies and memoranda from and with regard thereto as may be desired; provided, however, that they shall maintain these books and records in confidence unless required by applicable law to do otherwise and it is necessary to distribute the information to some other third party under applicable law.

Section 8.09. Lease of the Facilities. The Jacksonville 4 Lease is expressly permitted by this Agreement. The Borrower may not subject the Facilities to any lease other than the Jacksonville 4 Lease without the prior written consent of the Lender.

Section 8.10. Nonsectarian Use. The Lessee agrees that it will be nonsectarian in its programs, admission policies and employment practices and all other operations. The Lessee will comply with all applicable State and federal laws concerning discrimination on the basis of race, creed, color, sex, national origin, or religious belief and will respect, permit, and not interfere with the religious beliefs of persons working for the Lessee.

Section 8.11. Limitations on Incurrence of Additional Indebtedness of the Borrower. Assuming no Event of Default under any Borrower Document or Senior Loan Document has occurred and is continuing or will result from the issuance of any additional Indebtedness, the Borrower may issue one or more series of Senior Debt or Subordinate Debt in accordance with the requirements and conditions of the Master Indenture and will deliver any certificates required thereunder to the Loan Administrator simultaneously with delivery of such certificates to the Master Trustee. {CONFIRM WITH LOAN ADMINISTRATOR}

Section 8.12. Limitations on Incurrence of Additional Indebtedness of the Lessee. Assuming no Event of Default under any Lessee Document has occurred and is continuing or

will result from the issuance of any additional Indebtedness, the Lessee may incur additional Indebtedness with the written consent of the Lender.

Section 8.13. Covenant to Comply with Master Indenture. The Borrower hereby acknowledges receipt of the Master Indenture, agrees to be bound by its terms and accepts all obligations and duties imposed thereby.

Section 8.14. Subordination of Management Fees. The Borrower covenants and agrees that any fees payable to any third-party management company retained by it with respect to the management of the Facilities and/or any fees paid to any Affiliate of the Borrower or third party for central office/administrative services (such fees collectively referred to as “Manager Fee” and such management company or the provider of such services, the “Manager”) shall be subordinate to the payments due pursuant to Section 5.01 hereof and shall only be paid after all payments due pursuant to Section 5.01 hereof have been made hereunder on a monthly basis. In the event that a monthly Manager Fee payment has been made to the Manager by the Borrower and the Borrower is unable to make any payments when due hereunder in full in the same fiscal year, the Borrower shall cause the Manager to repay such Manager Fee to the Lender in an amount equal to the deficiency hereunder.

Section 8.15. Borrower Documents, Lessee Documents and Senior Loan Documents. The Borrower, may not modify, terminate or amend any of the Borrower Documents, the Lessee Documents or Senior Loan Documents without the prior written consent of the Lender. The Lessee, agrees not to modify, terminate or amend any of the Lessee Documents without the prior written consent of the Lender

Section 8.16. Continuation of Operation in Event of Casualty. In the event of any damage to or destruction of the Facilities or any part thereof by fire, lightning, vandalism, malicious mischief and extended coverage perils, the Borrower shall make all diligent and reasonable efforts to continue operation of the Facilities in such a manner that will ensure continuation of Pledged Revenues or shall otherwise obtain other or use financing resources to continue operation of the Facilities and ensure due and timely payment of the Loan Payments.

Section 8.17. Construction Reports. The Borrower shall provide to the Lender and the Loan Administrator all reports related to construction at the Facilities at the same time such reports are be required to be delivered under the Master Indenture, the Senior Loan Documents, the Jacksonville 4 Lease, any construction related documents and the Senior Loan Documents.

**ARTICLE IX
[RESERVED]**

**ARTICLE X
EVENTS OF DEFAULT AND REMEDIES**

Section 10.01. Events of Default Defined. The following shall be Events of Default under this Agreement and the term Event of Default shall mean, whenever it is used in this Agreement, any one or more of the following events:

(a) Failure by the Borrower to pay the Loan Payments required to be paid under Section 5.01(a) hereof and continuation thereof for a period of three Business Days.

(b) Failure to observe or perform any other covenant, agreement, contract or other provision of this Loan Agreement, the Borrower Documents or the Lessee Documents (other than as referred to in (a) of this Section) and such default shall continue for a period of 30 days after written notice to the Borrower from the Lender, specifying such default and requiring the same to be remedied; provided that, with respect to any such failure covered by this subsection (b), no Event of Default shall be deemed to have occurred so long as a course of action adequate to remedy such failure shall have been commenced within such 30-day period and shall thereafter be diligently prosecuted to completion and the failure shall be remedied thereby within 90 days of such notification.

(c) The dissolution or liquidation of the Borrower, or failure by the Borrower to promptly contest and have lifted any execution, garnishment, or attachment of such consequence as will impair its ability to meet its obligations or to make any payments under this Loan Agreement. The phrase “dissolution or liquidation of the Borrower,” as used in this subsection, shall not be construed to include the cessation of the corporate existence of the Borrower resulting either from a merger or consolidation of the Borrower into or with another domestic corporation or a dissolution or liquidation of the Borrower following a transfer of all or substantially all of its assets under the conditions permitting such actions contained in Section 8.02 hereof.

(d) The entry of a decree or order for relief by a court having jurisdiction in the premises in respect of the Borrower in an involuntary case under the federal bankruptcy laws, as now or hereafter constituted, or any other applicable federal or state bankruptcy, insolvency or other similar law, or appointing a receiver, liquidator, assignee, custodian, trustee, sequestrator (or other similar official) of the Borrower or for any substantial part of its property, or ordering the winding-up or liquidation of its affairs and the continuance of any such decree or order unstayed and in effect for a period of 60 consecutive days.

(e) The commencement by the Borrower of a voluntary case under the federal bankruptcy laws, as now or hereafter constituted, or any other applicable federal or state bankruptcy, insolvency or other similar law, or the consent by it to the appointment of or taking possession by a receiver, liquidator, assignee, trustee, custodian, sequestrator (or

other similar official) of the Borrower or for any substantial part of its property, or the making by it of any assignment for the benefit of creditors, or the failure of the Borrower generally to pay its debts as such debts become due, or the taking of corporate action by the Borrower in furtherance of any of the foregoing.

(f) Any representation or warranty made by the Borrower herein or made by the Borrower in any Borrower Documents or any statement, application or certificate furnished by the Borrower to the Lender or the Loan Administrator either required hereby or in connection with the execution and delivery of this Loan Agreement and the Loan, shall prove to have been untrue in any material respect as of the date of the issuance or making thereof.

(g) Judgment for the payment of money in excess of \$50,000.00 (which is not covered by insurance) is rendered by any court or other governmental body against the Borrower, and the Borrower does not discharge same or provide for its discharge in accordance with its terms, or procure a stay of execution thereof within 60 days from the date of entry thereof, and within said 60-day period or such longer period during which execution of such judgment shall have been stayed, appeal therefrom and cause the execution thereof to be stayed during such appeal while providing such reserves therefor as may be required under Generally Accepted Accounting Principles.

(h) A writ or warrant of attachment or any similar process shall be issued by any court against the Facilities, and such writ or warrant of attachment or any similar process is not released or bonded within 60 days after its entry.

(i) Any of Borrower's representations and warranties herein or in any of the other Borrower Documents with respect to environmental matters are false in any material respect.

(j) Any of Lessee's representations and warranties herein or in any of the other Lessee Documents with respect to environmental matters are false in any material respect.

(k) The occurrence of a Revocation Default.

(l) The occurrence of an Event of Default under any Lessee Documents or under the Senior Loan Documents.

(m) The occurrence of an Event of Default under any document relating to Indebtedness.

The foregoing provisions of subsection (b) of this Section are subject to the following limitations: If by reason of force majeure the Borrower is unable in whole or in part to carry out its agreements herein contained, other than the obligations on the part of the Borrower contained in Article V and in Sections 6.02, 6.03, and 8.06 hereof, the Borrower shall not be deemed in default during the continuance of such inability. The term "force majeure" as used herein shall mean, without limitation, the following: acts of God; strikes, lockouts or other industrial disturbances; acts of public enemies; orders of any kind of the government of the United States

of America or of the State or any of their departments, agencies, or officials, or any civil or military authority; insurrections; riots; epidemics; landslides; lightning; earthquake; fire; hurricane; tornadoes; storms; floods; washouts; droughts; arrests; restraint of government and people; explosions; breakage or accident to machinery, transmission pipes or canals; partial or entire failure of utilities; or any other cause or event not reasonably within the control of the Borrower. The Borrower agrees, however, if possible, to remedy with all reasonable dispatch the cause or causes preventing it from carrying out its agreements; provided, that the settlement of strikes, lockouts and other industrial disturbances shall be entirely within the discretion of the Borrower, and the Borrower shall not be required to make settlement of strikes, lockouts or other industrial disturbances by acceding to the demands of the opposing party or parties when such course is in the judgment of the Borrower unfavorable to the Borrower.

Section 10.02. Remedies on Default. Whenever an Event of Default referred to in Section 10.01 hereof shall have occurred and is continuing, the Lender, subject to the Master Indenture, may take any one or more of the following remedial steps:

(a) The Lender may declare the Loan Payments payable hereunder for the remainder of the term of this Agreement to be immediately due and payable, whereupon the same shall become due and payable.

(b) The Lender may direct the Master Trustee to exercise the power of sale or foreclose under the Mortgage on the Facilities and may realize upon the security interest in the Pledged Revenues and may exercise all the rights and remedies of a secured party under the Florida Uniform Commercial Code with respect thereto.

(c) The Lender may take whatever action at law or in equity as may appear necessary or desirable to collect the amounts then due and thereafter to become due, or to enforce performance or observance of any obligations, agreements, or covenants of the Borrower under this Agreement.

Notwithstanding the foregoing, prior to the exercise by the Lender of any remedy that would prevent the application of this paragraph, the Borrower may, at any time, pay all accrued payments hereunder (exclusive of any such payments accrued solely by virtue of declaration pursuant to subsection (a) of the first paragraph of this Section) and fully cure all defaults, and in such event, the Borrower shall be fully reinstated to its position hereunder as if such Event of Default had never occurred.

In the event that the Borrower fails to make any payment required hereby, the payment so in default shall continue as an obligation of the Borrower until the amount in default shall have been fully paid.

Any amounts collected pursuant to action taken under the immediately preceding paragraph, after reimbursement of any costs incurred by the Lender in connection therewith shall be applied in accordance with the provisions of this Agreement.

If the Lender shall have proceeded to enforce its rights under this Agreement and such proceedings shall have been discontinued or abandoned for any reason or shall have been determined adversely to the Lender, then and in every such case, the Borrower and the Lender

shall be restored to their respective positions and rights hereunder, and all rights, remedies and powers of the Borrower and the Lender shall continue as though no such proceedings had been taken.

Section 10.03. No Remedy Exclusive. No remedy herein conferred upon or reserved to the Lender is intended to be exclusive of any other available remedy or remedies, but each and every such remedy shall be cumulative and shall be in addition to every other remedy given under this Agreement or now or hereafter existing at law or in equity or by statute. No delay or omission to exercise any right or power accruing upon any default shall impair any such right or power or shall be construed to be a waiver thereof, but any such right or power may be exercised from time to time and as often as may be deemed expedient. In order to entitle the Lender to exercise any remedy reserved to it in this Article, it shall not be necessary to give any notice, other than notice required herein or by applicable law.

Section 10.04. Agreement to Pay Attorneys' Fees and Expenses. In the event the Borrower should breach any of the provisions of this Agreement and the Lender should employ attorneys or incur other expenses for the collection of Loan Payments or the enforcement of performance or observance of any obligation or agreement on the part of the Borrower herein contained, the Borrower agrees that it will on demand therefore pay to the Lender the reasonable fees of such attorneys and such other reasonable expenses incurred by the Lender. The obligations of the Borrower arising under this Section shall continue in full force and effect notwithstanding the final payment of the Loan or the termination of this Agreement.

Section 10.05. Waiver. In the event any agreement contained in this Agreement should be breached by any party and thereafter waived by any other party, such waiver shall be limited to the particular breach waived and shall not be deemed to waive any other breach hereunder. Notwithstanding the foregoing, a waiver of an Event of Default under the Master Indenture or the Jacksonville 4 Lease or a rescission of a declaration of acceleration of the Loan and a rescission and annulment of its consequences shall constitute a waiver of the corresponding Event of Default under this Agreement and a rescission and annulment of its consequences; provided, that no such waiver or rescission shall extend to or affect any subsequent or other default hereunder or impair any right consequent thereon.

Section 10.06. Treatment of Funds in Bankruptcy. The Borrower acknowledges and agrees that in the event the Borrower commences a case under the United States Bankruptcy Code located at 11 U.S.C. § 101 *et. seq.* (the "Bankruptcy Code") that results in an order for relief under the Bankruptcy Code: (i) amounts on deposit in any funds or accounts held by or on behalf of the Lender or the Master Trustee (the "Funds") are not, nor shall they be deemed to be, property of the Borrower's bankruptcy estate as defined by § 541 of the Bankruptcy Code; (ii) that in no event shall the Borrower assert, claim or contend that amounts on deposit in any of the Funds are property of Borrower's bankruptcy estate; and (iii) that amounts on deposit in any of the Funds are held in trust solely for the benefit of the Master Noteholders and shall be applied only in accordance with this Agreement and the other Borrower Documents, and the Borrower has no legal, equitable nor reversionary interest in, or right to, such amounts.

ARTICLE XI PREPAYMENT OF THE LOAN

Section 11.01. General Option to Prepay the Loan. Subject to the terms of the Master Indenture, so long as no Event of Default pursuant to Section 10.01 hereunder exists, the Borrower shall have and is hereby granted the option exercisable on any Interest Payment Date to prepay all or any portion of the Loan by depositing with the Lender an amount of money or securities sufficient to pay the outstanding principal amount and all interest accrued on the Loan to and including the prepayment date. In the event the Borrower prepays all of the Loan pursuant to this Section, pays all reasonable and necessary fees and expenses of the Lender accrued and to accrue through final payment of the Loan this Agreement shall terminate except as otherwise provided herein.

Section 11.02. Mandatory Prepayment and Recalculation of the Loan. If at any time the capacity of the Facilities falls below the capacity represented in Section 2.01(j) hereof, the Borrower shall notify the Loan Administrator of the amount of such reduced capacity and the new total amount of student stations. The Loan Administrator shall then recalculate the size of the Loan (the "Adjusted Loan Amount"), taking into account the limitation set forth in Florida Statute Section 1001.292, and the Borrower shall promptly prepay to the Lender the portion of the Loan which exceeds the Adjusted Loan Amount.

Section 11.03. Notice of Prepayment. In order to exercise the option granted by Section 11.01, the Borrower shall give written notice to the Lender no less than thirty (30) days prior to the date of prepayment.

ARTICLE XII MISCELLANEOUS

Section 12.01. Notices. All notices, certificates or other communications hereunder shall be sufficiently given and shall be deemed given when mailed by certified mail, return receipt requested, postage prepaid, facsimile (confirmed by certified mail), electronic mail or overnight courier, addressed as follows:

If to the Lender:

Adam Emerson
Charter School Director
State of Florida, Department of Education, its
Successors and/or Assigns
Turlington Building
325 West Gaines Street
Tallahassee, FL 32399

If to the Loan Administrator: Building Hope Finance
1776 Eye Street NW, Suite 200
Washington, DC 20006
Attention: Robin Odland, President
Telephone: 202-457-1989

If to the Borrower: IPS Florida LLC
2115 W. Pike Blvd.
Weslaco, Texas 78596
Attention: Chief Financial Officer
Telephone: (956)377-8000

If to the Lessee: IDEA Florida, Inc.
4651 Salisbury Road, Suite 418
Jacksonville, FL 32256
Attention: Chief Financial Officer
Telephone: (850) 766-9770

If to the Master Trustee: Regions Bank
3773 Richmond Avenue, Suite 1100
Houston, Texas 77046
Attention: Corporate Trust Office
Facsimile: 713-960-4058
Telephone: 713-244-8041

Unless and until direction is given by the Lender to the contrary, all notices, reports, certificates or other deliverables from the Borrower or the Lessee to the Lender hereunder shall be provided to the Loan Administrator in lieu of the Lender.

A duplicate copy of each notice, certificate or other communication given hereunder by the Loan Administrator, the Lessee or the Borrower shall also be given to the Master Trustee. The Lender, the Borrower, the Lessee, the Loan Administrator or the Master Trustee may, by notice hereunder, designate any further or different addresses to which subsequent notices, certificates or other communications shall be sent.

Section 12.02. Binding Effect. This Agreement shall inure to the benefit of and shall be binding upon the Lender, the Lessee and the Borrower, and their respective successors and assigns, subject, however, to the limitations contained in Sections 8.02, 12.10 and 12.11 hereof.

Section 12.03. Severability. In the event any provision of this Agreement shall be held invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof.

Section 12.04. Third-Party Beneficiaries. Each of the Lender Indemnified Parties, (other than the Lender) are intended "Third Party Beneficiaries" of this Agreement. Nothing in

this Agreement shall confer any right upon any person other than parties hereto, and those specifically designated as Third-Party Beneficiaries of this Agreement.

Section 12.05. Amounts Remaining upon Termination. It is agreed by the parties hereto that any amounts remaining upon termination of this Agreement, provided all amounts due hereunder have been paid in full, shall belong to and be paid to the Borrower.

Section 12.06. Amendments, Changes and Modifications. This Agreement may not be effectively amended, changed, modified, altered or terminated without the written consent of the Lender and acknowledgement by the Borrower and the Lessee. None of the Borrower Documents or the Lessee Documents may be amended without the prior written consent of the Lender.

Section 12.07. Execution in Counterparts. This Agreement may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

Section 12.08. Governing Law. This Agreement shall be governed by and construed in accordance with the laws and judicial decisions of the State, without reference to choice of law principles, except as such laws may be preempted by any federal rules, regulations and laws applicable to the Lender. The parties hereto expressly acknowledge and agree that any judicial action to interpret or enforce the terms of this Agreement against the Lender shall be brought and maintained in the Circuit Court of the State of Florida in and for the County of Leon, the United States District Court in and for the District of Florida or any United States Bankruptcy Court in any case involving or having jurisdiction over the Borrower or the Facilities.

Section 12.09. Filing. The Borrower shall cause the security interest in the Facilities granted by the Mortgage to be recorded with the applicable county recorder. In addition, the Borrower shall cause the security interest in the rights to receive the Pledged Revenues (subject to the Master Indenture), and any funds and trust accounts created under the Borrower Documents and granted to the Lender, and the security interest in the Mortgage granted to the Master Trustee to be perfected by the filing of financing statements which shall fully comply with the Florida Uniform Commercial Code in the office of the Secretary of State of Florida or the offices of the clerk and recorder of the applicable county and in such other office as is at the time provided by law as the proper place for the filing thereof. The parties further agree that all necessary continuation statements shall be filed by the Borrower within the time prescribed by the Florida Uniform Commercial Code in order to continue such security interests.

Section 12.10. No Pecuniary Liability of Lender. No provision, covenant, or agreement contained in this Agreement, or any obligations herein imposed upon the Lender, or the breach thereof, shall constitute an indebtedness or liability of the Lender within the meaning of any Florida constitutional provision or statutory limitation or shall constitute or give rise to a pecuniary liability of the Lender or any member, officer or agent of the Lender or a charge against the Lender's general credit. In making the agreements, provisions and covenants set forth in this Agreement, the Lender has not obligated itself except with respect to the application of the revenues, as hereinabove provided.

Section 12.11. No Personal Liability of Officials of the Borrower, Lender or Lessee.

None of the covenants, stipulations, promises, agreements and obligations of the Lender, the Lessee or the Borrower contained herein shall be deemed to be covenants, stipulations, promises, agreements or obligations of any official, officer, agent or employee of the Lender, the Lessee or the Borrower in his or her individual capacity, and no recourse shall be had for the payment of the principal or interest on the Loan or for any claim based thereon or any claim hereunder against any official, officer, agent or employee of the Lender, the Lessee or the Borrower.

Section 12.12. No Warranty by Lender. THE BORROWER RECOGNIZES THAT, BECAUSE THE COMPONENTS OF THE FACILITIES HAVE BEEN AND ARE TO BE SELECTED BY IT, THE LENDER HAS NOT MADE AND SHALL NOT MAKE AN INSPECTION OF THE FACILITIES, IF AND WHEN ACQUIRED, OR OF ANY FIXTURE OR OTHER ITEM CONSTITUTING A PORTION THEREOF, AND THE LENDER MAKES NO WARRANTY OR REPRESENTATION, EXPRESS OR IMPLIED OR OTHERWISE, WITH RESPECT TO THE SAME OR THE LOCATION, USE, DESCRIPTION, DESIGN, MERCHANTABILITY, FITNESS FOR USE FOR ANY PARTICULAR PURPOSE, CONDITION OR DURABILITY THEREOF, OR AS TO THE QUALITY OF THE MATERIAL OR WORKMANSHIP THEREIN, IT BEING AGREED THAT ALL RISKS INCIDENT THERETO ARE TO BE BORNE BY THE BORROWER. IN THE EVENT OF ANY DEFECT OR DEFICIENCY OF ANY NATURE IN THE FACILITIES OR ANY FIXTURE OR OTHER ITEM CONSTITUTING A PORTION THEREOF, WHETHER PATENT OR LATENT, THE LENDER SHALL HAVE NO RESPONSIBILITY OR LIABILITY WITH RESPECT THERETO. THE PROVISIONS OF THIS SECTION HAVE BEEN NEGOTIATED AND ARE INTENDED TO BE A COMPLETE EXCLUSION AND NEGATION OF ANY WARRANTIES OR REPRESENTATIONS BY THE LENDER, EXPRESS OR IMPLIED, WITH RESPECT TO THE FACILITIES OR ANY FIXTURE OR OTHER ITEM CONSTITUTING A PORTION THEREOF, WHETHER ARISING PURSUANT TO THE UNIFORM COMMERCIAL CODE OR ANY OTHER LAW NOW OR HEREFTER IN EFFECT.

Section 12.13. Prior Agreements Superseded. This Agreement, shall completely and fully supersede all other prior understandings or agreements, both written and oral, between the Lender and the Borrower relating to the Loan, the lending of money and the Facilities.

Section 12.14. Covenant by the Borrower and the Lessee with Respect to Statements, Representations and Warranties.

(a) It is understood by the Borrower that all such statements, representations and warranties made in this Agreement shall be deemed to have been relied upon by the Lender as an inducement to fund the Loan, and that if any such statements, representations and warranties were false at the time they were made or (with respect to those representations and warranties which are to continue) are breached during the term hereof, such misrepresentation or breach shall constitute a breach of this Agreement which may give rise to an Event of Default hereunder.

(b) It is understood by the Lessee that all such statements, representations and warranties made in this Agreement or the Jacksonville 4 Lease shall be deemed to have

been relied upon by the Lender as an inducement to fund the Loan, and that if any such statements, representations and warranties were false at the time they were made or (with respect to those representations and warranties which are to continue) are breached during the term hereof, such misrepresentation or breach shall constitute a breach of this Agreement which may give rise to an Event of Default hereunder.

Section 12.15. Captions. The captions and headings in this Agreement are for convenience only and in no way define, limit, or describe the scope or intent of any provisions or sections of this Agreement.

Section 12.16. Payments Due on Holidays. If the date for making any payment or the last date for performance of any act or the exercise of any right, as provided in this Agreement, is not a Business Day such payments may be made or act performed or right exercised on the next succeeding Business Day unless otherwise provided herein, with the same force and effect as if done on the nominal date provided in this Agreement.

Section 12.17. Provision of General Application. Any consent or approval of the Lender required pursuant to this Agreement shall be in writing and shall not be unreasonably withheld.

Section 12.18. Survival. Notwithstanding the payment in full of the Loan the termination or expiration of the Master Note and this Agreement, all provisions in this Agreement concerning (a) the interpretation of this Agreement, (b) the governing law, (c) the forum for resolving disputes, (d) the Lender's right to rely on facts or certificates, (e) the indemnity of the Lender Indemnified Parties, and (f) the Lender's lack of pecuniary liability shall survive and remain in full force and effect.

Section 12.19. Notice of Change in Fact. The Borrower will notify the Lender promptly after the Borrower becomes aware of (i) any change in any material fact or circumstance represented or warranted by the Borrower or the Lessee in this Agreement, any other Borrower Document, any Lessee Document or any Senior Loan Document or in connection with the funding of the Loan which would make any such representation or warranty false when made, (ii) any default or event which, with notice or lapse of time or both, could become an Event of Default under this Agreement, any Borrower Document, any Lessee Document or any Senior Loan Document, specifying in each case the nature thereof and what action the Borrower or the Lessee, as applicable, has taken, is taking, and/or proposes to take with respect thereto, (iii) any Internal Revenue Service audit of the Borrower or the Lessee, (iv) any material litigation affecting the Borrower, the Lessee, the Project or the Facilities and (v) any default in any indebtedness of the Borrower or the Lessee

Section 12.20. Electronic Signatures. The parties agree that the electronic signature of a party to this Loan Agreement shall be as valid as an original signature of such party and shall be effective to bind such party to this Loan Agreement. For purposes hereof: (i) "electronic signature" means a manually signed original signature that is then transmitted by electronic means; and (ii) "transmitted by electronic means" means sent in the form of a facsimile or sent via the internet as a portable document format ("pdf") or other replicating image attached to an electronic mail or internet message.

[Remainder of page intentionally left blank.]

IN WITNESS WHEREOF, the Lender and the Borrower have caused this Agreement to be executed in their respective corporate names by their duly authorized officers, all as of the date first above written.

Florida Department of Education,
as Lender

By: Building Hope Finance, Loan Administrator
and authorized signatory on behalf of the Florida
Department of Education

Name: _____

Title: _____

IPS Florida LLC,
a Texas limited liability Company, as Borrower

By: _____

Name: _____

Title: _____

ACCEPTED AND ACKNOWLEDGED BY:

IDEA Florida, Inc.,

a Florida nonprofit corporation, as Lessee

By: _____

(Loan Agreement – School of Hope Loan-IPS- Jacksonville 4)

EXHIBIT A
FORM OF NOTE

To be supplied

EXHIBIT B
FORM OF MORTGAGE

EXHIBIT C

CONDITIONS PRECEDENT TO CLOSING DATE

1. Executed copies in the form acceptable to the State of each of the Borrower Documents and Lessee Documents.
2. Evidence acceptable to the State that IDEA is a School of Hope Operator.
3. An opinion of counsel to each of the Borrower, Lessee and IDEA in form and substance acceptable to the State.
4. The incorporation or organization articles of each of the Borrower, the Lessee and IDEA, as applicable, certified by the applicable state in which such entity is organized or incorporated, a good standing certificate as to each entity in the applicable state and a certified copy of the resolutions authorizing the execution and delivery of the documents each party will execute or has executed in connection with the Loan.
5. A certificate of an authorized official of the Borrower in a form acceptable to the State, dated the Closing Date, to the effect that:
 - a. the representations and warranties made by the Borrower in the Borrower Documents are true and correct in all material respects as of the Closing Date;
 - b. the Borrower is not in default in the performance of any of the covenants, agreements or provisions contained in the Borrower Documents and applicable to the Borrower;
 - c. each of the documents executed by the Borrower is legal, binding and valid, reaffirming representations and certifications contained in the Borrower Documents and such other matters as may reasonably be requested by the State; and
 - d. any resolutions necessary in connection with the transactions contemplated by the Borrower Documents have not been amended, modified or rescinded and are effective as the Closing Date.
6. A certificate of an authorized official of the Lessee in a form acceptable to the State, dated the Closing Date, to the effect that:
 - a. the representations and warranties made by the Lessee in the Lessee Documents are true and correct in all material respects as of the Closing Date;
 - b. the Lessee is not in default in the performance of any of the covenants, agreements or provisions contained in the Lessee Documents and applicable to the Borrower;

- c. each of the documents executed by the Lessee is legal, binding and valid, reaffirming representations and certifications contained in the Lessee Documents and such other matters as may reasonably be requested by the State; and
 - d. once the charter school operated by the Lessee in connection with the Loan reaches maximum enrollment, the occupancy expense of the Lessee is not expected to exceed 15% of the revenues of the Lessee;
 - e. any resolutions necessary in connection with the transactions contemplated by the Lessee Documents have not been amended, modified or rescinded and are effective as the Closing Date.
- 7. A certificate of an authorized official of the IDEA in a form acceptable to the State, dated the Closing Date, to the effect that:
 - a. the representations and warranties made by the IDEA in connection with the Loan are true and correct in all material respects as of the Closing Date;
 - b. IDEA is not in default in the performance of any of the covenants, agreements or provisions contained in any documents related to the Loan and applicable to IDEA;
 - c. any resolutions necessary in connection with the Loan have not been amended, modified or rescinded and are effective as the Closing Date
- 8. Evidence of the required insurance pursuant to the Lessee Documents and Borrower Documents.
- 9. A copy of an ALTA lender's policy of title insurance with respect to the Facilities, dated the Closing Date, in an aggregate amount not less than the principal amount of the Loan.
- 10. Evidence of the filing of any UCC Financing Statement necessary to perfect security interests granted by the Borrower or the Lessee under the Borrower Documents or the Lessee Documents.
- 11. Such additional legal opinions, certificates, proceedings, instruments and other documents as the State or the Loan Administrator may reasonably request to evidence compliance by the Borrower, the Lessee and IDEA with legal requirements, the truth and accuracy, as of the Closing Date, of the representations (A) of the Borrower contained in the Borrower Documents, (B) of the Lessee contained in the Lessee Documents, and (D) of IDEA contained in any document related to the Loan of which IDEA is a party, and the due performance or satisfaction by the Borrower, the Lessee and IDEA at or prior to such time of all agreements then to be performed and all conditions then to be satisfied by the Borrower, the Lessee and IDEA.

**IDEA Florida
Board Action Item
May 26, 2022**

Subject: Amendments to previous deal lease payment schedule calculations and loan agreements

Proposed Board Action: For Approval

Executive Summary:

IPS Enterprises, Inc. ("IPS") has requested changes to the lease payments calculation methodology from the previous IPS-IDEA Florida deals. The attached resolutions reflect the new methodology for calculating lease payments in the exhibits. The new methodology sets forth that lease payments should be equal to 1.10x the greater of principal and interest, or the sum of interest and depreciation. Additionally, PNC (the "Senior Lender") from the previous Jacksonville I, Tampa II, and Jacksonville II deals has drafted changes to the loan agreements. The previous "MTI" deals (Jax I, Jax 2, and Tampa 2) will have amended/supplemented Master Leases and Loan Agreements, and the previous "Non-MTI" deals (Jax 3, Tampa I, Tampa 3), will have amended "Leases." The list below outlines the anticipated changes to both the leases and loan agreements.

Previous deals and amendments:

- Jacksonville I
 - o Amend Master Lease (payment schedule)
- Jacksonville II
 - o Supplement Master Lease (payment schedule)
 - o Loan amendment (change rate index and loan amounts)
- Jacksonville III
 - o Amend Lease Agreement Lease (payment schedule)
- Tampa I
 - o Amend Lease Agreement (payment schedule)
- Tampa II
 - o Supplement Master Lease (payment schedule)
 - o Loan amendment (change rate index, loan amount, payment details and dates)
- Tampa III
 - o Lease amendments (payment schedule)

Supporting Documentation:

Presenter:

RESOLUTION OF THE BOARD OF DIRECTORS OF IDEA FLORIDA, INC. APPROVING CERTAIN AMENDMENTS TO THE IPS ENTERPRISES – IDEA FLORIDA MASTER LEASE AGREEMENT (JACKSONVILLE I)

I, the undersigned, hereby certify that I am the Secretary of the Board of Directors (“Board”) of IDEA Florida, Inc. (“IDEA”), a non-profit corporation duly organized under the laws of the State of Florida.

I further certify that at a meeting of the Board of Directors of IDEA, duly and legally called and held in accordance with the Articles of Incorporation and Bylaws of IDEA on May 26, 2022, the following Resolution (the “Resolution”) was duly adopted, at which time a quorum of such body was in attendance and voting throughout, and at which such body had authority under the laws of Florida to adopt the Resolution; the Resolution has been duly recorded in said Board’s minutes of said meeting; each of the officers and members of said Board was duly and sufficiently notified officially and personally, in advance, of the date, hour, place, and purpose of the aforesaid meeting, and that said Resolution would be introduced and considered for adoption at said meeting, and each of said officers and members consented, in advance, to the holding of said meeting for such purpose; said meeting was open to the public as required by law, and public notice of the meeting was given as required by law, and the Resolution has not been rescinded, modified, or amended and is in full force and effect on the date hereof:

WHEREAS, IPS Enterprises, Inc., a Texas nonprofit corporation (“IPS”), previously authorized a senior taxable loan transaction with a senior lender, PNC Bank, National Association (the “Lender”) (the “Original Senior Loan”) to finance the acquisition, construction and equipment of educational facilities located at 1845 Basset Road, Jacksonville, Florida 32208 (the “Jacksonville I Project”) to be leased to IDEA pursuant to that certain Master Lease Agreement, dated March 1, 2021, as supplemented from time to time (together with any supplements, the “Master Lease”), as further described in the Loan Agreement dated as of March 18, 2021 between the Lender and IPS (the “Senior Loan Agreement”); and

WHEREAS, the Board now desires to approve and authorize an amendment to that certain Master Lease Agreement dated March 1, 2021 between IDEA and IPS in order to amend the lease payments calculation and the lease payment schedule; and

WHEREAS, under Section 17.3 of the Master Lease the Board is authorized to amend the Master Lease, with mutual agreement of IPS, to make any modifications or changes to the Master Lease which shall not materially adversely affect the interests of the holders of the Notes; and

WHEREAS, the Board has determined that is in the best interest of IDEA to amend section 13.7 of the Master Lease and Exhibit B of the Master Lease (Base Rental Payment Schedule) as attached hereto in Exhibit A;

WHEREAS, IPS has determined it is in the best interest for IPS to enter into a Second Amendment to the Senior Loan Agreement (the “Second Amendment to Loan Agreement”);

WHEREAS, the Board has determined it is in the best interest of IDEA to enter into other documents relating to the Second Amendment to Loan Agreement (the “Ancillary Loan Documents”) to facilitate the amended financing and leasing of the Jacksonville I Project; and

WHEREAS, WHEREAS, the Board has determined that it is in the best interest of IDEA and now desires to ratify and approve the amendment to the Master Lease and the Ancillary Loan Documents (the “Jacksonville I Amended Loan Documents”), to authorize the execution, delivery, and performance by IDEA of the Jacksonville I Amended Loan Documents and take and authorize certain other actions in connection with the foregoing and the issuance of the Amended Senior Loan; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF IDEA FLORIDA, INC., as follows:

Section 1. The recitals to this Resolution are hereby approved and incorporated herein for all purposes, including the defined terms contained therein.

Section 2. The Board does hereby approve the form, terms, and provisions of and the execution and delivery of the Jacksonville I Amended Loan Documents to be entered into between IDEA and IPS; with such changes as the President of the Board, the Chief Executive Officer, the Chief Financial Officer, Board Member Nick Rhodes, or their designees (each an “Authorized Officer”) shall approve, such approval to be conclusively evidenced by the execution and delivery thereof by the Authorized Officer.

Section 3. The Board does hereby authorize each Authorized Officer to take all such actions and approve, execute and deliver all such requests, agreements, instruments, and other documents on behalf of IDEA as he may deem necessary or desirable (as conclusively evidenced by the taking of such action or the execution and delivery of such agreements, instruments or other documents by each Authorized Officer) in connection with the Jacksonville I Amended Loan Documents and any extension, amendment, or other modification of the Jacksonville I Amended Loan Documents in order to effectuate the further purposes of this Resolution, including without limitation those documents specifically described in this Resolution. All acts of each Authorized Officer authorized and directed herein are reasonably expected to benefit IDEA. Upon execution and delivery, such agreements, instruments, and other documents shall be the valid and binding obligations of IDEA enforceable in accordance with their terms.

Section 4. I further certify that the Board has found that the adoption of the foregoing Resolution is in the best interests of IDEA and that this Resolution is within the power of the Board to pass as provided in the Articles of Incorporation and Bylaws of IDEA.

[Signature Page Follows]

CERTIFICATE OF THE SECRETARY

The undersigned, as the duly elected Secretary of the Company. Certifies that the foregoing Resolution was duly adopted by the Board of the Company at a meeting held on May 26, 2022, at which a quorum was present.

Secretary

EXHIBIT A

Section 13.7 Lease Payment Coverage Ratio: Tenant covenants to maintain a Lease Payment Coverage Ratio equal to **Base Rental Payments** for each Fiscal Year, commencing with the Fiscal Year ending June 30, 2022. Commencing with the Fiscal Year ending June 30, 2022, if such Lease Payment Coverage Ratio is below the applicable level, but above 1.00, Tenant shall retain, at its expense, a Management Consultant to submit a written report and make recommendations within sixty (60) days of being with respect to financial matters of Tenant which are relevant to increasing the Lease Payment Coverage Ratio to at least the required level. Tenant will, subject to the exceptions in the next sentence, adopt and follow the recommendations of the Management Consultant and will thereafter calculate the Lease Payment Coverage Ratio for each succeeding fiscal quarter. So long as the Lender and the Management Consultant determine that Tenant is demonstrating reasonable diligence to comply with the appropriate recommendations (excepting certain limited instances when an Opinion of Counsel is obtained excusing such actions by Tenant or where Tenant makes a good faith determination in a statement to the Lender that the Management Consultant's recommendations would violate State or federal law, the educational or charitable purpose of Tenant) and the Lease Payment Coverage Ratio does not fall below 1.00 in any fiscal quarter, Tenant will be deemed to have complied with its covenants hereunder. Tenant shall continue to retain the Management Consultant until Tenant has achieved a Lease Payment Coverage Ratio of at least the required level for at least two consecutive fiscal quarters. Notwithstanding the foregoing, if the Lease Payment Coverage Ratio falls below 1.00 in any Fiscal Year commencing with the Fiscal Year ending June 30, 2022, it shall constitute an Event of Default under Section 12 of this Lease.

Section 1.1 "*Base Rental Payments*" means the aggregate amount or amounts payable to IPS Enterprises by IDEA Florida pursuant to this Lease in consideration of the Project and the right to the use and enjoyment of the Facilities during the term of this Lease on the dates and in the amounts set forth in the Base Rental Payment Schedule; provided, however, that while any Related Bonds are Outstanding, the Base Rental Payments shall never be less than **1.10x of the greater of: (a) principal and interest on all Notes or Related Bonds; or (b) the sum of interest and depreciation on all Notes or Related Bonds.**

BASE RENTAL PAYMENT SCHEDULE:

[see following page]

	JAX 1	
2022-23	\$	1,235,747
2023-24	\$	1,467,383
2024-25	\$	1,453,651
2025-26	\$	1,435,583

			JAX 1
7/1/22	2022	2022-23	63,720
8/1/22	2022	2022-23	63,720
9/1/22	2022	2022-23	63,720
10/1/22	2022	2022-23	63,720
11/1/22	2022	2022-23	122,487
12/1/22	2022	2022-23	124,340
1/1/23	2023	2022-23	122,283
2/1/23	2023	2022-23	124,128
3/1/23	2023	2022-23	124,023
4/1/23	2023	2022-23	118,092
5/1/23	2023	2022-23	123,786
6/1/23	2023	2022-23	121,727
7/1/23	2023	2023-24	123,532
8/1/23	2023	2023-24	121,480
9/1/23	2023	2023-24	123,277
10/1/23	2023	2023-24	123,150
11/1/23	2023	2023-24	121,109
12/1/23	2023	2023-24	122,892
1/1/24	2024	2023-24	120,859
2/1/24	2024	2023-24	122,633
3/1/24	2024	2023-24	122,504
4/1/24	2024	2023-24	121,847
5/1/24	2024	2023-24	122,246
6/1/24	2024	2023-24	121,855
7/1/24	2024	2024-25	121,989
8/1/24	2024	2024-25	121,599
9/1/24	2024	2024-25	121,733
10/1/24	2024	2024-25	121,605
11/1/24	2024	2024-25	121,218
12/1/24	2024	2024-25	121,350
1/1/25	2025	2024-25	120,965
2/1/25	2025	2024-25	121,096
3/1/25	2025	2024-25	120,969
4/1/25	2025	2024-25	120,075
5/1/25	2025	2024-25	120,717
6/1/25	2025	2024-25	120,336
7/1/25	2025	2025-26	120,465
8/1/25	2025	2025-26	120,086
9/1/25	2025	2025-26	120,214
10/1/25	2025	2025-26	120,088
11/1/25	2025	2025-26	119,712
12/1/25	2025	2025-26	119,839
1/1/26	2026	2025-26	119,464
2/1/26	2026	2025-26	119,590
3/1/26	2026	2025-26	119,466
4/1/26	2026	2025-26	118,597
5/1/26	2026	2025-26	119,218
6/1/26	2026	2025-26	118,847

RESOLUTION OF THE BOARD OF DIRECTORS OF IDEA FLORIDA, INC.
AUTHORIZING THE EXECUTION AND DELIVERY OF A FOURTH
SUPPLEMENT TO THE MASTER LEASE AGREEMENT BETWEEN IDEA
FLORIDA, INC. AND IPS ENTERPRISES, INC. FOR PROPERTY IN
JACKSONVILLE, FLORIDA (JACKSONVILLE II); AUTHORIZING THE
EXECUTION AND DELIVERY OF DOCUMENTS NECESSARY TO
CARRY OUT THE RELATED AMENDED SENIOR LOAN FINANCING;
AND CONTAINING OTHER RELATED MATTERS

I, the undersigned, hereby certify that I am the Secretary of the Board of Directors (“Board”) of IDEA Florida, Inc. (“IDEA”), a non-profit corporation duly organized under the laws of the State of Florida.

I further certify that at a meeting of the Board of Directors of IDEA, duly and legally called and held in accordance with the Articles of Incorporation and Bylaws of IDEA on May 26, 2022, the following Resolution (the “Resolution”) was duly adopted, at which time a quorum of such body was in attendance and voting throughout, and at which such body had authority under the laws of Florida to adopt the Resolution; the Resolution has been duly recorded in said Board’s minutes of said meeting; each of the officers and members of said Board was duly and sufficiently notified officially and personally, in advance, of the date, hour, place, and purpose of the aforesaid meeting, and that said Resolution would be introduced and considered for adoption at said meeting, and each of said officers and members consented, in advance, to the holding of said meeting for such purpose; said meeting was open to the public as required by law, and public notice of the meeting was given as required by law, and the Resolution has not been rescinded, modified, or amended and is in full force and effect on the date hereof:

WHEREAS, IPS Enterprises, Inc., a Texas nonprofit corporation (“IPS”), previously authorized a senior taxable loan transaction with a senior lender, PNC Bank, (the “Lender” and the “Original Senior Loan”) to finance the acquisition, construction and equipment of educational facilities located at 354 University Boulevard in Duval County, Florida (the “Jacksonville II Project”) to be leased to IDEA pursuant to that certain Master Lease Agreement, dated March 1, 2021, as supplemented from time to time (together with any supplements, the “Master Lease”), as further described in the Loan Agreement dated as of July 15, 2021 between the Lender and IPS (the “Senior Loan Agreement”); and

WHEREAS, IPS has determined it is in the best interest for IPS to enter into a Second Amendment to Loan Agreement (the “Second Amendment to Loan Agreement”), and to amend the Master Lease (together with the Second Amendment to Loan Agreement the “Amended Jacksonville II Financing”); and

WHEREAS, under Section 17.3 of the Master Lease the Board is authorized to amend the Master Lease, with mutual agreement of IPS, to make any modifications or changes to the Master Lease which shall not materially adversely affect the interests of the holders of the Notes;

WHEREAS, the Board now desires to amend the lease payments calculation and the lease payment schedule (Exhibit B of the Master Lease) as attached hereto in Exhibit A;

WHEREAS, IDEA is willing and the Board has determined it is in the best interest of IDEA to enter into certain other documents related to the second Amendment to the Loan Agreement (the “Ancillary Loan Documents”) to facilitate the Second Amendment to the Loan Agreement and Fourth Supplement to the Master Lease;

WHEREAS, the Board has determined that it is in the best interest of IDEA and now desires to ratify and approve the Fourth Supplement to the Master Lease and the Ancillary Loan Documents (the “Jacksonville II Amended Loan Documents”), to authorize the execution, delivery, and performance by IDEA of the Fourth Supplement to the Master Lease, the Second Amendment to Loan Agreement, and the Ancillary Loan Documents and take and authorize certain other actions in connection with the foregoing and the issuance of the Amended Senior Loan; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF IDEA FLORIDA, INC., as follows:

Section 1. The recitals to this Resolution are hereby approved and incorporated herein for all purposes, including the defined terms contained therein.

Section 2. The Board does hereby approve the form, terms, and provisions of and the execution and delivery of the Jacksonville II Amended Loan Documents to be entered into between IDEA and IPS; with such changes as the President of the Board, the Chief Executive Officer, the Chief Financial Officer, Board Member Nick Rhodes, or their designees (each an “Authorized Officer”) shall approve, such approval to be conclusively evidenced by the execution and delivery thereof by the Authorized Officer.

Section 3. The Board does hereby authorize each Authorized Officer to take all such actions and approve, execute and deliver all such requests, agreements, instruments, and other documents on behalf of IDEA as he may deem necessary or desirable (as conclusively evidenced by the taking of such action or the execution and delivery of such agreements, instruments or other documents by each Authorized Officer) in connection with the Jacksonville II Amended Loan Documents and any extension, amendment, or other modification of the Jacksonville II Amended Loan Documents in order to effectuate the further purposes of this Resolution, including without limitation those documents specifically described in this Resolution. All acts of each Authorized Officer authorized and directed herein are reasonably expected to benefit IDEA. Upon execution and delivery, such agreements, instruments, and other documents shall be the valid and binding obligations of IDEA enforceable in accordance with their terms.

Section 4. I further certify that the Board has found that the adoption of the foregoing Resolution is in the best interests of IDEA and that this Resolution is within the power of the Board to pass as provided in the Articles of Incorporation and Bylaws of IDEA.

[Signature page follows]

IN WITNESS WHEREOF, I hereunto subscribe my name on this the 26th day of May,
2022

Secretary, Board of Directors
IDEA Florida, Inc.

EXHIBIT A

Section 13.7 Lease Payment Coverage Ratio. (a) IDEA Florida covenants to maintain a Lease Payment Coverage Ratio **equal to Base Rental Payments** for each Fiscal Year, commencing with the Fiscal Year ending June 30, 2021. Commencing with the Fiscal Year ending June 30, 2021, if such Lease Payment Coverage Ratio is below the applicable level, but above 1.00, IDEA Florida shall retain, at its expense, a Management Consultant to submit a written report and make recommendations within sixty (60) days of being retained (a copy of such report and recommendations shall be filed with the Master Trustee) with respect to financial matters of IDEA Florida which are relevant to increasing the Lease Payment Coverage Ratio to at least the required level. IDEA Florida will, subject to the exceptions in the next sentence, adopt and follow the recommendations of the Management Consultant and will thereafter calculate the Lease Payment Coverage Ratio for each succeeding fiscal quarter. So long as the Master Trustee and the Management Consultant determine that IDEA Florida is demonstrating reasonable diligence to comply with the appropriate recommendations (excepting certain limited instances when an Opinion of Counsel is obtained excusing such actions by IDEA Florida or where IDEA Florida makes a good faith determination in a statement to the Master Trustee that the Management Consultant's recommendations would violate State or federal law, the educational or charitable purpose of IDEA Florida) and the Lease Payment Coverage Ratio does not fall below 1.00 in any fiscal quarter, IDEA Florida will be deemed to have complied with its covenants hereunder. IDEA Florida shall continue to retain the Management Consultant until IDEA Florida has achieved a Lease Payment Coverage Ratio of at least the required level for at least two consecutive fiscal quarters. Notwithstanding the foregoing, if the Lease Payment Coverage Ratio falls below 1.00 in any Fiscal Year commencing with the Fiscal Year ending June 30, 2021, it shall constitute an Event of Default hereunder.

(b) Any contract entered into between IDEA Florida and any Management Consultant engaged by IDEA Florida pursuant to this Section 13.7 must meet the requirements of this Lease and the Tax Certificate.

Section 1.1 "*Base Rental Payments*" means the aggregate amount or amounts payable to IPS Enterprises by IDEA Florida pursuant to this Lease in consideration of the Project and the right to the use and enjoyment of the Facilities during the term of this Lease on the dates and in the amounts set forth in the Base Rental Payment Schedule; provided, however, that while any Related Bonds are Outstanding, the Base Rental Payments shall never be less than **1.10x the greater of: (a) principal and interest on all Notes or Related Bonds; or (b) the sum of interest and depreciation on all Notes or Related Bonds.**

EXHIBIT B – BASE RENTAL PAYMENT SCHEDULE:

RESOLUTION OF THE BOARD OF DIRECTORS OF IDEA FLORIDA, INC. APPROVING CERTAIN AMENDMENTS TO THE IPS ENTERPRISES—IDEA FLORIDA, INC. LEASE AGREEMENT (JACKSONVILLE III)

WHEREAS, the Board of Directors (the “Board”) of IDEA Florida, Inc. (the “Company”) desires to approve and authorize an amendment to that certain Lease Agreement, dated January 18, 2022 (the “Lease”) by and between the Company and IPS Enterprises, Inc. (“IPS,” and the Company together with IPS are “the Parties”) related to the Jacksonville III campus financing;

WHEREAS, the Board has determined that it is in the best interest of the Company to approve certain amendments to the lease payment calculation and the payment schedule in the Lease;

WHEREAS, under Section 25 of the Lease, the Lease may be amended, altered, modified, or supplemented by an instrument in writing duly executed by the Parties;

WHEREAS, the Board has determined that the amendments to the lease payment calculation lease payment schedule shall be made in writing and will be executed by the Parties;

WHEREAS, the Board desires to approve such amendments to the Lease;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF IDEA FLORIDA, INC., as follows:

RESOLVED, the Board hereby approves and authorizes certain amendments to the Lease attached hereto as Exhibit A;

RESOLVED FURTHER, The Board does hereby approve the form, terms, and provisions of and the execution and delivery of the lease amendment to be entered into between IDEA and IPS; with such changes as the President of the Board, the Chief Executive Officer, the Chief Financial Officer, Board Member Nick Rhodes, or their designees (each an “Authorized Officer”) shall approve, such approval to be conclusively evidenced by the execution and delivery thereof by the Authorized Officer

RESOLVED FURTHER, the amendments to the Lease shall be effective immediately after both the Board and IPS approve the amendments to the Lease;

RESOLVED FURTHER, that the Board hereby authorizes the officers of the Company to take all other actions and do all other things as may be necessary, desirable, or appropriate to carry out the obligations or responsibilities for the purpose and intent of this Resolution;

RESOLVED FURTHER, this Resolution shall take effect immediately upon its passage.

[Signature Page Follows]

CERTIFICATE OF THE SECRETARY

The undersigned, as the duly elected Secretary of the Company. Certifies that the foregoing Resolution was duly adopted by the Board of the Company at a meeting held on May 26, 2022, at which a quorum was present.

Secretary

EXHIBIT A

Section 15.3 Lease Payment Coverage Ratio: Tenant covenants to maintain a Lease Payment Coverage Ratio equal to **Base Rent and Extend Rent, as applicable** for each Fiscal Year, commencing with the Fiscal Year ending June 30, 2022. Commencing with the Fiscal Year ending June 30, 2022, if such Lease Payment Coverage Ratio is below the applicable level, but above 1.00, Tenant shall retain, at its expense, a Management Consultant to submit a written report and make recommendations within sixty (60) days of being with respect to financial matters of Tenant which are relevant to increasing the Lease Payment Coverage Ratio to at least the required level. Tenant will, subject to the exceptions in the next sentence, adopt and follow the recommendations of the Management Consultant and will thereafter calculate the Lease Payment Coverage Ratio for each succeeding fiscal quarter. So long as the Lender and the Management Consultant determine that Tenant is demonstrating reasonable diligence to comply with the appropriate recommendations (excepting certain limited instances when an Opinion of Counsel is obtained excusing such actions by Tenant or where Tenant makes a good faith determination in a statement to the Lender that the Management Consultant's recommendations would violate State or federal law, the educational or charitable purpose of Tenant) and the Lease Payment Coverage Ratio does not fall below 1.00 in any fiscal quarter, Tenant will be deemed to have complied with its covenants hereunder. Tenant shall continue to retain the Management Consultant until Tenant has achieved a Lease Payment Coverage Ratio of at least the required level for at least two consecutive fiscal quarters. Notwithstanding the foregoing, if the Lease Payment Coverage Ratio falls below 1.00 in any Fiscal Year commencing with the Fiscal Year ending June 30, 2022, it shall constitute an Event of Default under Section 12 of this Lease.

Section 1.5 Base Rent:

(c) Notwithstanding anything provided above, both Base Rent and Extend Rent shall never be less than 1.10x the greater of (a) principal and interest; or (b) the sum of interest and depreciation.

SCHEDULE I – Base Rent

SCHEDULE I – Base Rent

	JAX 3	
2022-23	\$	-
2023-24	\$	1,788,400
2024-25	\$	2,076,125
2025-26	\$	2,050,678

JAX 3			
7/1/22	2022	2022-23	-
8/1/22	2022	2022-23	-
9/1/22	2022	2022-23	-
10/1/22	2022	2022-23	-
11/1/22	2022	2022-23	-
12/1/22	2022	2022-23	-
1/1/23	2023	2022-23	-
2/1/23	2023	2022-23	-
3/1/23	2023	2022-23	-
4/1/23	2023	2022-23	-
5/1/23	2023	2022-23	-
6/1/23	2023	2022-23	-
7/1/23	2023	2023-24	73,564
8/1/23	2023	2023-24	73,564
9/1/23	2023	2023-24	73,564
10/1/23	2023	2023-24	168,034
11/1/23	2023	2023-24	177,162
12/1/23	2023	2023-24	173,680
1/1/24	2024	2023-24	176,868
2/1/24	2024	2023-24	176,723
3/1/24	2024	2023-24	169,912
4/1/24	2024	2023-24	176,382
5/1/24	2024	2023-24	172,903
6/1/24	2024	2023-24	176,043
7/1/24	2024	2024-25	172,573
8/1/24	2024	2024-25	175,700
9/1/24	2024	2024-25	175,530
10/1/24	2024	2024-25	172,075
11/1/24	2024	2024-25	175,183
12/1/24	2024	2024-25	171,738
1/1/25	2025	2024-25	174,833
2/1/25	2025	2024-25	174,659
3/1/25	2025	2024-25	164,718
4/1/25	2025	2024-25	174,297
5/1/25	2025	2024-25	170,877
6/1/25	2025	2024-25	173,940
7/1/25	2025	2025-26	170,530
8/1/25	2025	2025-26	173,580
9/1/25	2025	2025-26	173,400
10/1/25	2025	2025-26	170,006
11/1/25	2025	2025-26	173,036
12/1/25	2025	2025-26	169,651
1/1/26	2026	2025-26	172,668
2/1/26	2026	2025-26	172,484
3/1/26	2026	2025-26	162,745
4/1/26	2026	2025-26	172,104
5/1/26	2026	2025-26	168,746
6/1/26	2026	2025-26	171,728

RESOLUTION OF THE BOARD OF DIRECTORS OF IDEA FLORIDA, INC. APPROVING CERTAIN AMENDMENTS TO THE IPS ENTERPRISES—IDEA FLORIDA, INC. LEASE AGREEMENT (TAMPA I)

WHEREAS, the Board of Directors (the “Board”) of IDEA Florida, Inc. (the “Company”) desires to approve and authorize an amendment to that certain Lease Agreement, dated March 19, 2021 (the “Lease”) by and between the Company and IPS Enterprises, Inc. (“IPS,” and the Company together with IPS are “the Parties”) related to the Tampa I campus financing;

WHEREAS, the Board has determined that it is in the best interest of the Company to approve certain amendments to the lease payment calculation and the payment schedule in the Lease;

WHEREAS, under Section 25 of the Lease, the Lease may be amended, altered, modified, or supplemented by an instrument in writing duly executed by the Parties;

WHEREAS, the Board has determined that the amendments to the lease payment calculation lease payment schedule shall be made in writing and will be executed by the Parties;

WHEREAS, the Board desires to approve such amendments to the Lease;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF IDEA FLORIDA, INC., as follows:

RESOLVED, the Board hereby approves and authorizes certain amendments to the Lease attached hereto as Exhibit A;

RESOLVED FURTHER, The Board does hereby approve the form, terms, and provisions of and the execution and delivery of the lease amendment to be entered into between IDEA and IPS; with such changes as the President of the Board, the Chief Executive Officer, the Chief Financial Officer, Board Member Nick Rhodes, or their designees (each an “Authorized Officer”) shall approve, such approval to be conclusively evidenced by the execution and delivery thereof by the Authorized Officer

RESOLVED FURTHER, the amendments to the Lease shall be effective immediately after both the Board and IPS approve the amendments to the Lease;

RESOLVED FURTHER, that the Board hereby authorizes the officers of the Company to take all other actions and do all other things as may be necessary, desirable, or appropriate to carry out the obligations or responsibilities for the purpose and intent of this Resolution;

RESOLVED FURTHER, this Resolution shall take effect immediately upon its passage.

[Signature Page Follows]

CERTIFICATE OF THE SECRETARY

The undersigned, as the duly elected Secretary of the Company. Certifies that the foregoing Resolution was duly adopted by the Board of the Company at a meeting held on May 26, 2022, at which a quorum was present.

Secretary

EXHIBIT A

Section 15.3 Lease Payment Coverage Ratio: Tenant covenants to maintain a Lease Payment Coverage Ratio of at least **1.10x Base Rent and Extend Rent** for each Fiscal Year, commencing with the Fiscal Year ending June 30, 2022. Commencing with the Fiscal Year ending June 30, 2022, if such Lease Payment Coverage Ratio is below the applicable level, but above 1.00, Tenant shall retain, at its expense, a Management Consultant to submit a written report and make recommendations within sixty (60) days of being with respect to financial matters of Tenant which are relevant to increasing the Lease Payment Coverage Ratio to at least the required level. Tenant will, subject to the exceptions in the next sentence, adopt and follow the recommendations of the Management Consultant and will thereafter calculate the Lease Payment Coverage Ratio for each succeeding fiscal quarter. So long as the Lender and the Management Consultant determine that Tenant is demonstrating reasonable diligence to comply with the appropriate recommendations (excepting certain limited instances when an Opinion of Counsel is obtained excusing such actions by Tenant or where Tenant makes a good faith determination in a statement to the Lender that the Management Consultant's recommendations would violate State or federal law, the educational or charitable purpose of Tenant) and the Lease Payment Coverage Ratio does not fall below 1.00 in any fiscal quarter, Tenant will be deemed to have complied with its covenants hereunder. Tenant shall continue to retain the Management Consultant until Tenant has achieved a Lease Payment Coverage Ratio of at least the required level for at least two consecutive fiscal quarters. Notwithstanding the foregoing, if the Lease Payment Coverage Ratio falls below 1.00 in any Fiscal Year commencing with the Fiscal Year ending June 30, 2022, it shall constitute an Event of Default under Section 12 of this Lease.

Section 1.5 Base Rent:

(c) Notwithstanding anything provided above, both Base Rent and Extend Rent shall never be less than 1.10x the greater of (a) principal and interest; or (b) the sum of interest and depreciation.

SCHEDULE I – Base Rent

RESOLUTION OF THE BOARD OF DIRECTORS OF IDEA FLORIDA, INC.
AUTHORIZING THE EXECUTION AND DELIVERY OF A SECOND
SUPPLEMENT TO THE MASTER LEASE AGREEMENT BETWEEN IDEA
FLORIDA, INC. AND IPS ENTERPRISES, INC. FOR PROPERTY IN
TAMPA, FLORIDA (TAMPA II); AUTHORIZING THE EXECUTION AND
DELIVERY OF DOCUMENTS NECESSARY TO CARRY OUT THE
RELATED AMENDED SENIOR LOAN FINANCING; AND CONTAINING
OTHER RELATED MATTERS

I, the undersigned, hereby certify that I am the Secretary of the Board of Directors (“Board”) of IDEA Florida, Inc. (“IDEA”), a non-profit corporation duly organized under the laws of the State of Florida.

I further certify that at a meeting of the Board of Directors of IDEA, duly and legally called and held in accordance with the Articles of Incorporation and Bylaws of IDEA on May 26, 2022, the following Resolution (the “Resolution”) was duly adopted, at which time a quorum of such body was in attendance and voting throughout, and at which such body had authority under the laws of Florida to adopt the Resolution; the Resolution has been duly recorded in said Board’s minutes of said meeting; each of the officers and members of said Board was duly and sufficiently notified officially and personally, in advance, of the date, hour, place, and purpose of the aforesaid meeting, and that said Resolution would be introduced and considered for adoption at said meeting, and each of said officers and members consented, in advance, to the holding of said meeting for such purpose; said meeting was open to the public as required by law, and public notice of the meeting was given as required by law, and the Resolution has not been rescinded, modified, or amended and is in full force and effect on the date hereof:

WHEREAS, IPS Enterprises, Inc., a Texas nonprofit corporation (“IPS”), previously authorized a senior taxable loan transaction with a senior lender, PNC Bank, (the “Lender” and the “Original Senior Loan”) to finance the acquisition, construction and equipment of educational facilities located at 5050 E 10th Avenue, Tampa, Florida 33619 (the “Tampa II Project”) to be leased to IDEA pursuant to that certain Master Lease Agreement, dated September 1, 2020, as supplemented from time to time (together with any supplements, the “Master Lease”), as further described in the Loan Agreement dated as of September 18, 2020 between the Lender and IPS (the “Senior Loan Agreement”); and

WHEREAS, IPS has determined it is in the best interest for IPS to amend the Senior Loan Agreement and enter into a Second Amendment to Loan Agreement (the “Second Amendment to Loan Agreement”); and

WHEREAS, IDEA is willing and the Board has determined it is in the best interest of IDEA to enter into certain other documents related to the Second Amendment to Loan Agreement (the “Ancillary Loan Documents”); and

WHEREAS, under Section 17.3 of the Master Lease the Board is authorized to amend the Master Lease, with mutual agreement of IPS, to make any modifications or changes to the Master Lease which shall not materially adversely affect the interests of the holders of the Notes; and

WHEREAS, the Board now desires to enter into a Second Supplement to that certain Master Lease Agreement (the “Second Supplement to the Master Lease”) dated September 1, 2020 between IDEA and IPS in order to amend the lease payments calculation and the lease payment schedule (Exhibit B of the Master Lease) as attached hereto in Exhibit A; and

WHEREAS, the Board has determined that it is in the best interest of IDEA and now desires to ratify and approve the Second Supplement to the Master Lease, and any Ancillary Loan Documents (the “Tampa II Amended Loan Documents”), to authorize the execution, delivery, and performance by IDEA of the Second Supplement to the Master Lease, and the Ancillary Loan Documents and take and authorize certain other actions in connection with the foregoing and the issuance of the Amended Senior Loan; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF IDEA FLORIDA, INC., as follows:

Section 1. The recitals to this Resolution are hereby approved and incorporated herein for all purposes, including the defined terms contained therein.

Section 2. The Board does hereby approve the form, terms, and provisions of and the execution and delivery of the

Section 3. The Tampa II Amended Loan Documents to be entered into between IDEA and IPS; with such changes as the President of the Board, the Chief Executive Officer, the Chief Financial Officer, Board Member Nick Rhodes, or their designees (each an “Authorized Officer”) shall approve, such approval to be conclusively evidenced by the execution and delivery thereof by the Authorized Officer.

Section 4. The Board does hereby authorize each Authorized Officer to take all such actions and approve, execute and deliver all such requests, agreements, instruments, and other documents on behalf of IDEA as he may deem necessary or desirable (as conclusively evidenced by the taking of such action or the execution and delivery of such agreements, instruments or other documents by each Authorized Officer) in connection with the Tampa II Amended Loan Documents and any extension, amendment, or other modification of the Tampa II Amended Loan Documents in order to effectuate the further purposes of this Resolution, including without limitation those documents specifically described in this Resolution. All acts of each Authorized Officer authorized and directed herein are reasonably expected to benefit IDEA. Upon execution and delivery, such agreements, instruments, and other documents shall be the valid and binding obligations of IDEA enforceable in accordance with their terms.

Section 5. I further certify that the Board has found that the adoption of the foregoing Resolution is in the best interests of IDEA and that this Resolution is within the power of the Board to pass as provided in the Articles of Incorporation and Bylaws of IDEA.

[Signature page follows]

IN WITNESS WHEREOF, I hereunto subscribe my name on this the 26th day of
May, 2022

Secretary, Board of Directors
IDEA Florida, Inc.

EXHIBIT A

Section 13.7 Lease Payment Coverage Ratio. (a) IDEA Florida covenants to maintain a Lease Payment Coverage Ratio **equal to Base Rental Payments** for each Fiscal Year, commencing with the Fiscal Year ending June 30, 2021. Commencing with the Fiscal Year ending June 30, 2021, if such Lease Payment Coverage Ratio is below the applicable level, but above 1.00, IDEA Florida shall retain, at its expense, a Management Consultant to submit a written report and make recommendations within sixty (60) days of being retained (a copy of such report and recommendations shall be filed with the Master Trustee) with respect to financial matters of IDEA Florida which are relevant to increasing the Lease Payment Coverage Ratio to at least the required level. IDEA Florida will, subject to the exceptions in the next sentence, adopt and follow the recommendations of the Management Consultant and will thereafter calculate the Lease Payment Coverage Ratio for each succeeding fiscal quarter. So long as the Master Trustee and the Management Consultant determine that IDEA Florida is demonstrating reasonable diligence to comply with the appropriate recommendations (excepting certain limited instances when an Opinion of Counsel is obtained excusing such actions by IDEA Florida or where IDEA Florida makes a good faith determination in a statement to the Master Trustee that the Management Consultant's recommendations would violate State or federal law, the educational or charitable purpose of IDEA Florida) and the Lease Payment Coverage Ratio does not fall below 1.00 in any fiscal quarter, IDEA Florida will be deemed to have complied with its covenants hereunder. IDEA Florida shall continue to retain the Management Consultant until IDEA Florida has achieved a Lease Payment Coverage Ratio of at least the required level for at least two consecutive fiscal quarters. Notwithstanding the foregoing, if the Lease Payment Coverage Ratio falls below 1.00 in any Fiscal Year commencing with the Fiscal Year ending June 30, 2021, it shall constitute an Event of Default hereunder.

(b) Any contract entered into between IDEA Florida and any Management Consultant engaged by IDEA Florida pursuant to this Section 13.7 must meet the requirements of this Lease and the Tax Certificate.

Section 1.1 "*Base Rental Payments*" means the aggregate amount or amounts payable to IPS Enterprises by IDEA Florida pursuant to this Lease in consideration of the Project and the right to the use and enjoyment of the Facilities during the term of this Lease on the dates and in the amounts set forth in the Base Rental Payment Schedule; provided, however, that while any Related Bonds are Outstanding, the Base Rental Payments shall never be less than **1.10x the greater of: (a) principal and interest on all Notes or Related Bonds; or (b) the sum of interest and depreciation on all Notes or Related Bonds.**

EXHIBIT B – BASE RENTAL PAYMENT SCHEDULE

		TB2
2022-23	\$	1,731,169
2023-24	\$	1,710,056
2024-25	\$	1,702,740
2025-26	\$	1,697,902

			TB2
7/1/22	2022	2022-23	146,441
8/1/22	2022	2022-23	146,312
9/1/22	2022	2022-23	143,799
10/1/22	2022	2022-23	146,037
11/1/22	2022	2022-23	143,518
12/1/22	2022	2022-23	145,727
1/1/23	2023	2022-23	145,577
2/1/23	2023	2022-23	138,359
3/1/23	2023	2022-23	145,246
4/1/23	2023	2022-23	142,760
5/1/23	2023	2022-23	144,940
6/1/23	2023	2022-23	142,454
7/1/23	2023	2023-24	144,624
8/1/23	2023	2023-24	144,471
9/1/23	2023	2023-24	142,080
10/1/23	2023	2023-24	142,310
11/1/23	2023	2023-24	142,043
12/1/23	2023	2023-24	142,272
1/1/24	2024	2023-24	142,253
2/1/24	2024	2023-24	141,743
3/1/24	2024	2023-24	142,215
4/1/24	2024	2023-24	141,952
5/1/24	2024	2023-24	142,177
6/1/24	2024	2023-24	141,915
7/1/24	2024	2024-25	142,139
8/1/24	2024	2024-25	142,120
9/1/24	2024	2024-25	141,860
10/1/24	2024	2024-25	142,082
11/1/24	2024	2024-25	141,823
12/1/24	2024	2024-25	142,044
1/1/25	2025	2024-25	142,025
2/1/25	2025	2024-25	141,290
3/1/25	2025	2024-25	141,986
4/1/25	2025	2024-25	141,730
5/1/25	2025	2024-25	141,948
6/1/25	2025	2024-25	141,693
7/1/25	2025	2025-26	141,910
8/1/25	2025	2025-26	141,891
9/1/25	2025	2025-26	141,637
10/1/25	2025	2025-26	141,852
11/1/25	2025	2025-26	141,600
12/1/25	2025	2025-26	141,813
1/1/26	2026	2025-26	141,794
2/1/26	2026	2025-26	141,081
3/1/26	2026	2025-26	141,081
4/1/26	2026	2025-26	141,081
5/1/26	2026	2025-26	141,081
6/1/26	2026	2025-26	141,081

RESOLUTION OF THE BOARD OF DIRECTORS OF IDEA FLORIDA, INC. APPROVING CERTAIN AMENDMENTS TO THE IPS ENTERPRISES—IDEA FLORIDA, INC. LEASE AGREEMENT (TAMPA III)

WHEREAS, the Board of Directors (the “Board”) of IDEA Florida, Inc. (the “Company”) desires to approve and authorize an amendment to that certain Lease Agreement, dated April 27, 2022 (the “Lease”) by and between the Company and IPS Enterprises, Inc. (“IPS,” and the Company together with IPS are “the Parties”) related to the Tampa III campus financing;

WHEREAS, the Board has determined that it is in the best interest of the Company to approve certain amendments to the lease payment calculation and the payment schedule in the Lease;

WHEREAS, under Section 25 of the Lease, the Lease may be amended, altered, modified, or supplemented by an instrument in writing duly executed by the Parties;

WHEREAS, the Board has determined that the amendments to the lease payment calculation lease payment schedule shall be made in writing and will be executed by the Parties;

WHEREAS, the Board desires to approve such amendments to the Lease;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF IDEA FLORIDA, INC., as follows:

RESOLVED, the Board hereby approves and authorizes certain amendments to the Lease attached hereto as Exhibit A;

RESOLVED FURTHER, The Board does hereby approve the form, terms, and provisions of and the execution and delivery of the lease amendment to be entered into between IDEA and IPS; with such changes as the President of the Board, the Chief Executive Officer, the Chief Financial Officer, Board Member Nick Rhodes, or their designees (each an “Authorized Officer”) shall approve, such approval to be conclusively evidenced by the execution and delivery thereof by the Authorized Officer

RESOLVED FURTHER, the amendments to the Lease shall be effective immediately after both the Board and IPS approve the amendments to the Lease;

RESOLVED FURTHER, that the Board hereby authorizes the officers of the Company to take all other actions and do all other things as may be necessary, desirable, or appropriate to carry out the obligations or responsibilities for the purpose and intent of this Resolution;

RESOLVED FURTHER, this Resolution shall take effect immediately upon its passage.

RESOLVED FURTHER, the Board has found that the adoption of the foregoing Resolution is in the best interests of IDEA and that this Resolution is within the power of the Board to pass as provided in the Articles of Incorporation and Bylaws of IDEA.

[*Signature Page Follows*]

CERTIFICATE OF THE SECRETARY

The undersigned, as the duly elected Secretary of the Company. Certifies that the foregoing Resolution was duly adopted by the Board of the Company at a meeting held on May 26, 2022, at which a quorum was present.

Secretary

EXHIBIT A

Section 15.3 Lease Payment Coverage Ratio: Tenant covenants to maintain a Lease Payment Coverage Ratio **equal to Base Rent and Extend Rent, as applicable**, for each Fiscal Year, commencing with the Fiscal Year ending June 30, 2022. Commencing with the Fiscal Year ending June 30, 2022, if such Lease Payment Coverage Ratio is below the applicable level, but above 1.00, Tenant shall retain, at its expense, a Management Consultant to submit a written report and make recommendations within sixty (60) days of being with respect to financial matters of Tenant which are relevant to increasing the Lease Payment Coverage Ratio to at least the required level. Tenant will, subject to the exceptions in the next sentence, adopt and follow the recommendations of the Management Consultant and will thereafter calculate the Lease Payment Coverage Ratio for each succeeding fiscal quarter. So long as the Lender and the Management Consultant determine that Tenant is demonstrating reasonable diligence to comply with the appropriate recommendations (excepting certain limited instances when an Opinion of Counsel is obtained excusing such actions by Tenant or where Tenant makes a good faith determination in a statement to the Lender that the Management Consultant's recommendations would violate State or federal law, the educational or charitable purpose of Tenant) and the Lease Payment Coverage Ratio does not fall below 1.00 in any fiscal quarter, Tenant will be deemed to have complied with its covenants hereunder. Tenant shall continue to retain the Management Consultant until Tenant has achieved a Lease Payment Coverage Ratio of at least the required level for at least two consecutive fiscal quarters. Notwithstanding the foregoing, if the Lease Payment Coverage Ratio falls below 1.00 in any Fiscal Year commencing with the Fiscal Year ending June 30, 2022, it shall constitute an Event of Default under Section 12 of this Lease.

Section 1.5 Base Rent:

(c) Notwithstanding anything provided above, both Base Rent and Extend Rent shall never be less than 1.10x the greater of (a) principal and interest; or (b) the sum of interest and depreciation.

SCHEDULE I – Base Rent

	TB3
2022-23	\$ -
2023-24	\$ 1,702,968
2024-25	\$ 2,119,522
2025-26	\$ 2,100,750

		TB3	
7/1/22	2022	2022-23	-
8/1/22	2022	2022-23	-
9/1/22	2022	2022-23	-
10/1/22	2022	2022-23	-
11/1/22	2022	2022-23	-
12/1/22	2022	2022-23	-
1/1/23	2023	2022-23	-
2/1/23	2023	2022-23	-
3/1/23	2023	2022-23	-
4/1/23	2023	2022-23	-
5/1/23	2023	2022-23	-
6/1/23	2023	2022-23	-
7/1/23	2023	2023-24	75,476
8/1/23	2023	2023-24	75,476
9/1/23	2023	2023-24	75,476
10/1/23	2023	2023-24	75,476
11/1/23	2023	2023-24	172,171
12/1/23	2023	2023-24	168,953
1/1/24	2024	2023-24	171,962
2/1/24	2024	2023-24	179,825
3/1/24	2024	2023-24	172,996
4/1/24	2024	2023-24	179,610
5/1/24	2024	2023-24	176,150
6/1/24	2024	2023-24	179,397
7/1/24	2024	2024-25	175,924
8/1/24	2024	2024-25	179,144
9/1/24	2024	2024-25	179,019
10/1/24	2024	2024-25	175,557
11/1/24	2024	2024-25	178,763
12/1/24	2024	2024-25	175,308
1/1/25	2025	2024-25	178,505
2/1/25	2025	2024-25	178,377
3/1/25	2025	2024-25	168,302
4/1/25	2025	2024-25	178,108
5/1/25	2025	2024-25	174,672
6/1/25	2025	2024-25	177,845
7/1/25	2025	2025-26	174,416
8/1/25	2025	2025-26	177,579
9/1/25	2025	2025-26	177,447
10/1/25	2025	2025-26	174,030
11/1/25	2025	2025-26	177,178
12/1/25	2025	2025-26	173,768
1/1/26	2026	2025-26	176,907
2/1/26	2026	2025-26	176,772
3/1/26	2026	2025-26	166,847
4/1/26	2026	2025-26	176,491
5/1/26	2026	2025-26	173,100
6/1/26	2026	2025-26	176,214

**IDEA Florida
Board Action Item
May 26, 2022**

Subject: Master Equipment Lease between IPS Enterprises, Inc. and IDEA Florida, Inc.

Proposed Board Action: For Approval

Executive Summary:

IPS has been working to secure equipment lines for the various regional entities to finance the lease/purchase acquisition of buses and other equipment. Please see the attached resolutions for IDEA Florida – Tampa Bay (the “Tampa region”) and IDEA Florida – Jacksonville (the “Jacksonville region” together with the Tampa region, the “IDEA Florida regions”) for the contemplated leases. The Master Equipment Lease(s) will be between IPS Enterprises, Inc. (“IPS”) and a lender determined by the Authorized Officers of IPS. The proceeds of the leases will be used for financing school buses and equipment to the Jacksonville region and the Tampa region pursuant to the lease agreements between the IDEA Florida regions and IPS. The lease agreement between IPS and the Jacksonville region will be for an amount not to exceed \$1,000,000. The lease agreement between IPS and the Tampa region will be for an amount not to exceed \$1,450,000.

Supporting Documentation:

Presenter:

CERTIFICATE OF CORPORATION RESOLUTIONS
of
IDEA FLORIDA, INC., AS SOLE MEMBER OF IPS FLORIDA LLC

I, the undersigned, hereby certify that I am the Secretary of the Board of Directors (the “Board”) of IDEA Florida, Inc. (“IDEA”), a non-profit corporation duly organized under the laws of the State of Texas, acting as sole member of IPS Florida LLC, a limited liability company duly organized under the laws of the State of Texas, as created and filed under Texas Secretary of State File No. 0804548079, and any authorized name changes, assumed names, trade names, and fictitious names (“IPS”).

I further certify that at a meeting of the Board of IDEA, duly and legally called and held in accordance with the Articles of Incorporation and Bylaws of IDEA on May 26, 2022, the following Resolution (the “Resolution”) was duly adopted, at which time a quorum of such body was present and voting throughout, and at which such body had authority under the laws of Florida to adopt the Resolution; the Resolution has been duly recorded in said Board's minutes of said meeting; each of the officers and members of said Board was duly and sufficiently notified officially and personally, in advance, of the date, hour, place and purpose of the aforesaid meeting, and that said Resolution would be introduced and considered for adoption at said meeting, and each of said officers and members consented, in advance, to the holding of said meeting for such purpose; and the Resolution has not been rescinded, modified or amended and is in full force and effect on the date hereof:

RESOLUTION OF THE BOARD OF DIRECTORS OF IDEA FLORIDA, INC.,
AS SOLE MEMBER OF IPS FLORIDA LLC, AUTHORIZING A TAXABLE
SUBORDINATE FINANCING FROM BUILDING HOPE TO IPS FLORIDA
LLC TO FINANCE EDUCATIONAL FACILITIES FOR IDEA FLORIDA,
INC., APPROVING THE EXECUTION AND DELIVERY OF THE
DOCUMENTS RELATED THERETO, AND CONTAINING OTHER
MATTERS RELATED THERETO

WHEREAS, pursuant to the Operating Agreement of IPS, effective as of July 1, 2022, IPS may not enter into any construction contract, agreement for the purchase or lease of real property, loan agreement, or other material agreement of an amount in excess of \$500,000 without the written consent of IDEA, as sole member of IPS;

WHEREAS, IDEA, as sole member of IPS, has determined that it is in the best interests of IDEA and IPS to authorize IPS to pursue a taxable subordinate financing through the Florida Department of Education (the “Subordinate Lender”) for (i) financing the costs of (a) the acquisition of certain land and (b) the construction, acquisition, equipping and improving of IDEA’s charter school campus located at, or about 4949 Blanding Boulevard, Jacksonville, Florida 32210 (the “Participating Campus”) to be leased by IPS to IDEA; ii) funding a debt service reserve fund for the Subordinate Loan (defined below); (iii) paying capitalized interest on the Subordinate Loan; and (iv) paying certain issuance expenses (collectively, the “Project”);

WHEREAS, IPS has separately authorized the financing with the Florida Development Finance Corporation (the “Issuer”) through the Issuer’s tax-exempt Education Revenue Bonds

(IPS Florida LLC—IDEA Florida, Inc. Jacksonville IV Project) Series 2022 (the “Series 2022 Bonds”), the proceeds of which will be loaned to IPS pursuant to a loan Agreement between the Issuer and IPS for the purposes described above;

WHEREAS, IPS now desires to approve and authorize participation in a taxable subordinate financing (the “Subordinate Loan”) in an aggregate amount not to exceed \$10,000,000;

WHEREAS, the Subordinate Loan will be issued pursuant to a loan agreement (the “Loan Agreement”) by and among IPS and the Subordinate Lender;

WHEREAS, the Subordinate Loan shall be evidenced by one or more promissory notes (the “Notes”) issued pursuant to a Master Trust Indenture and Security Agreement dated July 1, 2022 (the “Original Master Indenture”) between IPS and Regions Bank, as Master Trustee, and a Supplemental Master Trust Indenture No. 2 amending and supplementing the Master Indenture (the “Supplemental Master Indenture” and together with the Original Master Indenture, the “Master Indenture”); and

WHEREAS, the Board desires to authorize IPS to secure the payment in full of the Notes by pledging, pursuant to the Master Indenture, a first lien upon all the revenues of the Participating Campus received under the Master Lease;

WHEREAS, the Board further desires to authorize IPS to grant a security interest in the real and personal property comprising the Project pursuant to a Second Lien Mortgage (With Assignment of Rents and Leases) (the “Mortgage”) from IPS in favor of a mortgage trustee for the benefit of the Master Trustee; and

WHEREAS, in connection with the financing, the Board desires to authorize IPS to enter into a Master Lease Agreement with IDEA (as amended, restated, supplemented and or otherwise modified the “Master Lease”), which Master Lease provides for the payment of Base Rental Payments (as defined in the Lease) in an amount to be sufficient to pay debt service on the Subordinate Loan, and

WHEREAS, the Board, finds that the transactions contemplated herein serve the charitable purposes of IPS; and

WHEREAS, the Board now desires to (i) ratify and approve the submission of the request to the Subordinate Lender with respect to the issuance of the Subordinate Loan; (ii) approve the issuance of the Subordinate Loan; (iii) authorize the execution, delivery and performance of the documents necessary and appropriate to borrow the proceeds of the Subordinate Loan to finance the costs of the Project, including but not limited to the Loan Agreement, the Master Indenture, the Notes, the Master Lease, and the Mortgage; and (iv) take and authorize certain other actions in connection with the foregoing.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF IDEA FLORIDA, INC., AS SOLE MEMBER OF IPS FLORIDA LLC, as follows:

RESOLVED, that the recitals to this Resolution are hereby approved and incorporated herein for all purposes, including the defined terms contained therein; and

RESOLVED FURTHER, that the action or directed action of IPS in connection with the selection of the Subordinate Lender and submission of the request to the Subordinate Lender for the issuance of the Subordinate Loan is hereby authorized, approved and ratified;

RESOLVED FURTHER, that the Board hereby authorizes and approves the issuance of the taxable Subordinate Loan in an aggregate principal amount not to exceed Ten Million Dollars (\$10,000,000);

RESOLVED FURTHER, that the Board hereby authorizes each Authorized Representative to take all actions and approve the form, terms, provisions of, and to execute and deliver the Loan Agreement, the Master Indenture, the Notes, the Master Lease, and the Mortgage, together with all agreements, instruments, certificates and other documents necessary or incidental to the transactions and agreements contemplated herein or therein (collectively, the “Transaction Documents”) on behalf of IPS as they may deem necessary or desirable (as conclusively evidenced by the taking of such action or the execution and delivery of such Transaction Documents by the Authorized Representative) in connection with the issuance of the Subordinate Loan or in order to effectuate the further purposes of any of these resolutions; and

RESOLVED FURTHER, that the Authorized Representative may consent to and approve such changes or amendments to such Transaction Documents, as he may deem necessary or desirable to effect the transactions contemplated hereby, such approval to be conclusively evidenced by his execution and delivery of such documents on behalf of IPS; and

RESOLVED FURTHER, that upon execution and delivery, such Transaction Documents shall be valid and binding obligations of IPS enforceable in accordance with their respective terms; and

RESOLVED FURTHER, that the Board, acting as sole member of IPS, hereby authorizes the Authorized Representative to approve the form, terms and provisions of any and all documents or instruments provided by IPS to secure IPS’ obligations incurred in accordance with this resolution and the transactions described herein, including all representations and warranties of IPS in any such document or instrument, and further authorizes such recordings, filings, notices, or other actions, and the delivery of such certificates, instruments or other documents, as may be necessary or appropriate to the perfection of the foregoing; and

RESOLVED FURTHER, that the Board, acting as sole member of IPS, does hereby approve the waiver of conflict of interest and consents to the representation of IPS by Hunton Andrews Kurth LLP; and

RESOLVED FURTHER, that all acts of the Authorized Representative authorized and directed herein are reasonably expected to benefit IPS directly or indirectly; and

RESOLVED FURTHER, that the President and Secretary of the Board of IDEA are each individually hereby authorized to execute and deliver any certificate, instrument or other document deemed necessary or desirable by the Authorized Representative or the President or Secretary in connection with the transactions authorized by this resolution and to attest to the signature of the Authorized Representative on any certificate, instrument or other document

executed or delivered pursuant to this resolution or the transactions authorized by this resolution;
and

RESOLVED FURTHER, that each Authorized Representative shall be and each is hereby expressly authorized, empowered and directed from time to time and at any time to approve and to do and perform all acts and things and to approve, execute, acknowledge and/or deliver, in the name and on behalf of IPS, any and all documents, certificates, financing statements and other instruments, whether or not herein mentioned, any agreements, covenants, options, remedies or restrictions, as he may determine to be necessary or desirable in order to carry out the financing, acquisition, construction and completion of the Project, in connection with the issuance of the Subordinate Loan, the lease of the Project from IDEA and the terms and provisions of this resolution and the documents described herein, such determination to be conclusively evidenced by the performance of such acts and things and the approval, execution, acknowledgment and/or delivery of any such documents, certificates, financing statements or other instruments; and

RESOLVED FURTHER, that that all acts, transactions or agreements undertaken prior to the adoption of this Resolution by the Authorized Representative in IPS' name or for its account in connection with the foregoing matters, are hereby ratified, confirmed and adopted by the Board.

PASSED AND APPROVED the 26th day of May, 2022.

[Signature page follows]

IN WITNESS WHEREOF, I hereunto subscribe my name on this the 26th day of May,
2022.

By: _____
Secretary, Board of Directors
IDEA Florida, Inc., acting as sole member
of IPS Florida LLC

CERTIFICATE OF CORPORATION RESOLUTIONS
of
IDEA FLORIDA, INC., AS SOLE MEMBER OF IPS FLORIDA LLC

I, the undersigned, hereby certify that I am the Secretary of the Board of Directors (the “Board”) of IDEA Florida, Inc. (“IDEA”), a non-profit corporation duly organized under the laws of the State of Texas, acting as sole member of IPS Florida LLC, a limited liability company duly organized under the laws of the State of Texas, as created and filed under Texas Secretary of State File No. 0804548079, and any authorized name changes, assumed names, trade names, and fictitious names (“IPS”).

I further certify that at a meeting of the Board of IDEA, duly and legally called and held in accordance with the Articles of Incorporation and Bylaws of IDEA on May 26, 2022, the following Resolution (the “Resolution”) was duly adopted, at which time a quorum of such body was present and voting throughout, and at which such body had authority under the laws of Florida to adopt the Resolution; the Resolution has been duly recorded in said Board's minutes of said meeting; each of the officers and members of said Board was duly and sufficiently notified officially and personally, in advance, of the date, hour, place and purpose of the aforesaid meeting, and that said Resolution would be introduced and considered for adoption at said meeting, and each of said officers and members consented, in advance, to the holding of said meeting for such purpose; and the Resolution has not been rescinded, modified or amended and is in full force and effect on the date hereof:

RESOLUTION OF THE BOARD OF DIRECTORS OF IDEA FLORIDA, INC.,
AS SOLE MEMBER OF IPS FLORIDA LLC, AUTHORIZING A
BORROWING BY IPS FLORIDA LLC FROM THE FLORIDA
DEVELOPMENT FINANCE CORPORATION TO FINANCE EDUCATIONAL
FACILITIES FOR IDEA FLORIDA, INC., APPROVING THE EXECUTION
AND DELIVERY OF THE DOCUMENTS RELATED THERETO, AND
CONTAINING OTHER MATTERS RELATED THERETO

WHEREAS, pursuant to the Operating Agreement of IPS, effective as of July 1, 2022, IPS may not enter into any construction contract, agreement for the purchase or lease of real property, loan agreement, or other material agreement of an amount in excess of \$500,000 without the written consent of IDEA, as sole member of IPS; and;

WHEREAS, IDEA, as sole member of IPS, has determined that it is in the best interests of IDEA and IPS to authorize IPS to pursue a financing through the Florida Development Finance Corporation (the “Issuer”) for (i) financing the costs of (a) the acquisition of certain land and (b) the construction, acquisition, equipping and improving of IDEA’s charter school campus located at, or about 4949 Blanding Boulevard, Jacksonville, Florida 32210 (the “Participating Campus”) to be leased by IPS to IDEA (ii) funding a debt service reserve fund for the Bonds (defined below); (iii) paying capitalized interest on the Bonds; and (iv) paying certain issuance expenses (collectively, the “Project”); and

WHEREAS, IPS has requested that the Issuer issue its tax-exempt Education Revenue Bonds (IPS Florida LLC—IDEA Florida, Inc. Jacksonville IV Project) Series 2022 (the

“Bonds”), which Bonds will be issued in an aggregate principal amount not to exceed \$25,000,000, and loan the proceeds of the Bonds to IPS pursuant to a Loan Agreement (the “Loan Agreement”) between the Issuer and IPS for the purposes described above; and

WHEREAS, the Bonds will be issued pursuant to a Trust Indenture and Security Agreement (the “Bond Indenture”) between the Issuer and the Bond Trustee designated therein, and sold pursuant to a Bond Purchase Agreement (the “Bond Purchase Agreement”) between the Issuer, IPS, IDEA, and Morgan Stanley & Co. LLC. (the “Underwriter”); and

WHEREAS, the Loan shall be evidenced by one or more promissory notes (the “Notes”) issued pursuant to a Master Trust Indenture and Security Agreement dated July 1, 2022 (the “Original Master Indenture”) between IPS and Regions Bank, as Master Trustee, and a Supplemental Master Trust Indenture No. 1 amending and supplementing the Master Indenture (the “Supplemental Master Indenture” and together with the Original Master Indenture, the “Master Indenture”); and

WHEREAS, the Board desires to authorize IPS to secure the payment in full of the Notes by pledging, pursuant to the Master Indenture, a first lien upon all the revenues of the Participating Campus received under the Master Lease;

WHEREAS, the Board further desires to authorize IPS to grant a security interest in the real and personal property comprising the Project pursuant to a Mortgage (With Assignment of Rents and Leases) (the “Mortgage”) from IPS in favor of a mortgage trustee for the benefit of the Master Trustee; and

WHEREAS, in connection with the financing, the Board desires to authorize IPS to enter into a Master Lease Agreement with IDEA (as amended, restated, supplemented and or otherwise modified the “Master Lease”), which Master Lease provides for the payment of Base Rental Payments (as defined in the Lease) in an amount to be sufficient to pay debt service on the bonds, and

WHEREAS, IDEA further desires to authorize IPS to enter into a continuing disclosure agreement, as required by the Underwriter, (the “Continuing Disclosure Agreement”) pursuant to which IPS will agree to disseminate annual reports and certain event notices to the Municipal Rulemaking Securities Board’s Electronic Municipal Market Access System;

WHEREAS, the Board, finds that the transactions contemplated herein serve the charitable purposes of IPS; and

WHEREAS, the Board, acting as sole member of IPS, now desires to (i) ratify and approve the submission of the request to the Issuer with respect to the issuance of the Bonds; (ii) approve the issuance of the Bonds; (iii) authorize the execution, delivery and performance by IPS of the documents necessary and appropriate to borrow the proceeds of the Bonds to finance the costs of the Project, including but not limited to the Loan Agreement, Bond Indenture, the Bond Purchase Agreement, the Master Indenture, the Notes, the Master Lease, the Mortgage, and a Continuing Disclosure Agreement (iv) take and authorize certain other actions in connection with the foregoing.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF IDEA FLORIDA, INC., AS SOLE MEMBER OF IPS FLORIDA LLC, as follows:

RESOLVED, that the recitals to this Resolution are hereby approved and incorporated herein for all purposes, including the defined terms contained therein; and

RESOLVED FURTHER, that the action or directed action of IPS in connection with the selection of the Issuer and submission of the request to the Issuer for the issuance of the Bonds is hereby authorized, approved and ratified.

RESOLVED FURTHER, that the Board, acting as sole member of IPS, hereby authorizes and approves the issuance of the Bonds in an aggregate principal amount not to exceed Twenty-Five Million Dollars (\$25,000,000), in one or more series, whether tax-exempt or taxable; and

RESOLVED FURTHER, that the Board, acting as sole member of IPS, hereby authorizes IPS and its Authorized Representatives (as defined in the IPS Board of Managers Resolution) to take all actions and approve the form, terms, provisions of, and to execute and deliver the Loan Agreement, the Bond Indenture, the Bond Purchase Agreement, the Master Indenture, the Supplemental Master Trust Indenture, the Notes, the Master Lease, the Mortgage, and Continuing Disclosure Agreement, together with all agreements, instruments, certificates and other documents necessary or incidental to the transactions and agreements contemplated herein or therein (collectively, the “Transaction Documents”) on behalf of IPS as they may deem necessary or desirable (as conclusively evidenced by the taking of such action or the execution and delivery of such Transaction Documents by the Authorized Representative) in connection with the issuance, sale and delivery of the Bonds or in order to effectuate the further purposes of any of these resolutions; and

RESOLVED FURTHER, that the Authorized Representative may consent to and approve such changes or amendments to such Transaction Documents, as he may deem necessary or desirable to effect the transactions contemplated hereby, such approval to be conclusively evidenced by his execution and delivery of such documents on behalf of IPS; and

RESOLVED FURTHER, that upon execution and delivery, such Transaction Documents shall be valid and binding obligations of IPS enforceable in accordance with their respective terms; and

RESOLVED FURTHER, that the Board, acting as sole member of IPS, hereby authorizes the Authorized Representative to approve the form, terms and provisions of any and all documents or instruments provided by IPS to secure IPS’ obligations incurred in accordance with this resolution and the transactions described herein, including all representations and warranties of IPS in any such document or instrument, and further authorizes such recordings, filings, notices, or other actions, and the delivery of such certificates, instruments or other documents, as may be necessary or appropriate to the perfection of the foregoing; and

RESOLVED FURTHER, that the Board, acting as sole member of IPS, does hereby approve the waiver of conflict of interest and consents to the representation of IPS by Hunton Andrews Kurth LLP; and

RESOLVED FURTHER, that all acts of the Authorized Representative authorized and directed herein are reasonably expected to benefit IPS directly or indirectly; and

RESOLVED FURTHER, that the President and Secretary of the Board of IDEA are each individually hereby authorized to execute and deliver any certificate, instrument or other document deemed necessary or desirable by the Authorized Representative or the President or Secretary in connection with the transactions authorized by this resolution and to attest to the signature of the Authorized Representative on any certificate, instrument or other document executed or delivered pursuant to this resolution or the transactions authorized by this resolution; and

RESOLVED FURTHER, that each Authorized Representative shall be and each is hereby expressly authorized, empowered and directed from time to time and at any time to approve and to do and perform all acts and things and to approve, execute, acknowledge and/or deliver, in the name and on behalf of IPS, any and all documents, certificates, financing statements and other instruments, whether or not herein mentioned, any agreements, covenants, options, remedies or restrictions, as he may determine to be necessary or desirable in order to carry out the financing, acquisition, construction and completion of the Project, the issuance, sale and delivery of the Bonds, the loan of the proceeds thereof to the IPS, the lease of the Project from IDEA and the terms and provisions of this resolution and the documents described herein, such determination to be conclusively evidenced by the performance of such acts and things and the approval, execution, acknowledgment and/or delivery of any such documents, certificates, financing statements or other instruments; and

RESOLVED FURTHER, that that all acts, transactions or agreements undertaken prior to the adoption of this Resolution by the Authorized Representative in IPS' name or for its account in connection with the foregoing matters, are hereby ratified, confirmed and adopted by the Board.

PASSED AND APPROVED the 26th day of May, 2022.

[Signature page follows]

IN WITNESS WHEREOF, I hereunto subscribe my name on this the 26th day of May,
2022.

By: _____
Secretary, Board of Directors
IDEA Florida, Inc., acting as sole member
of IPS Florida LLC

**IDEA Florida
Board Action
May 26, 2022**

Subject: Selection of Auditor for Annual Financial Audit

Proposed Board Action: For Approval

Executive Summary:

Section 1002.333(6)(h), Florida Statutes (F.S.), requires a School of Hope charter school to comply with the annual audit requirements for charter schools in section 218.39, F.S.

Section 218.391, F.S., sets forth the procurement process requirements that charter schools must follow when selecting a certified public accounting firm that is duly licensed under chapter 473, Laws of Florida, and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy.

IDEA Florida released a request for proposals from qualified independent certified public accounting firms to audit its financial statements for fiscal years 2021, 2022 and 2023. Four firms submitted proposals and proposals were reviewed by an auditor selection committee.

Below are the result of staff reviews of the proposals against the scoring rubric. Each proposal was independently reviewed and scored by staff. All four staff scored Keefe & McCullough as the highest scoring proposal.

Firm	Avg. Score	Total Maximum Cost
Keefe & McCullough CPAs	69.25	\$89,000
Carr, Riggs & Ingram, LLC	65.5	\$92,300
McDonough CPA Solutions	62	\$34,910
SWKJD CPAs	49.25	\$136,696

As compensation was one of the factors considered in evaluation, the Board must either select the highest scoring firm or document in its public records the reason for not selecting the highest-ranked firm.

Upon approval, staff will negotiate a contract for services.

Supporting Documentation: Proposals submitted by Firms

Presenter:



RFP IDEA FL Professional Audit Services
Request for Proposals - Bid Tabulation Sheet

Ranking Criteria	Points Available	CRI	KMC	McDonough	SWKJD
Understanding of task and proposed plan	0-10	39	38	35	39
Experience with Charter Schools	0-5	16	19	15	7
Experience with governmental entities	0-5	12	13	12	7
Audit Team	0-20	76	67	60	75
Primary Contact	0-10	35	37	32	32
Missing Resumes	-5 (-20 max)	20	20	20	20
References/Past Reputation	0-5	19	18	9	17
Cost	20,15,10,0	45	65	70	0
TOTAL		262	277	253	197
GRAND TOTAL		65.5	69.25	63.25	49.25

Vendor	Final Score	Ranking
CRI	65.50	2
KMC	69.25	1
McDonough	63.25	3
SWKJD	49.25	4

RFP IDEA FL Professional Audit Services
Request for Proposals - Vendor Evaluation Score Sheet

Vendor Name: Carr, Riggs & Ingram, LLC

Ranking Criteria	Points Available	Evaluator 1	Evaluator 2	Evaluator 3	Evaluator 4	Notes
Understanding of task and proposed plan	0-10	10	9	10	10	
Experience with Charter Schools	0-5	4	4	4	4	
Experience with governmental entities	0-5	5	3	4	0	
Audit Team	0-20	20	18	20	18	
Primary Contact	0-10	10	7	10	8	
Missing Resumes	-5 (-20 max)	0	0		20	
References/Past Reputation	0-5	5	5	5	4	
Cost	20,15,10,0	15	10	10	10	20 for lowest, 15 for second lowest, 10 for third lowest, & 0 for all others
	TOTAL	69	56	63	74	FINAL SCORE
	GRAND TOTAL	17.25	14	15.75	18.5	65.5

RFP IDEA FL Professional Audit Services
Request for Proposals - Vendor Evaluation Score Sheet

Vendor Name: Keefe McCullough CPA's

Ranking Criteria	Points Available	Evaluator 1	Evaluator 2	Evaluator 3	Evaluator 4	Notes
Understanding of task and proposed plan	0-10	10	8	10	10	
Experience with Charter Schools	0-5	5	4	5	5	
Experience with governmental entities	0-5	5	3	5	0	
Audit Team	0-20	20	15	16	16	
Primary Contact	0-10	10	7	10	10	
Missing Resumes	-5 (-20 max)	0	0		20	
References/Past Reputation	0-5	5	5	3	5	
Cost	20,15,10,0	20	15	15	15	20 for lowest, 15 for second lowest, 10 for third lowest, & 0 for all others
	TOTAL	75	57	64	81	FINAL SCORE
	GRAND TOTAL	18.75	14.25	16	20.25	69.25

RFP IDEA FL Professional Audit Services
Request for Proposals - Vendor Evaluation Score Sheet

Vendor Name: McDonough CPA

Ranking Criteria	Points Available	Evaluator 1	Evaluator 2	Evaluator 3	Evaluator 4	Notes
Understanding of task and proposed plan	0-10	10	5	10	10	
Experience with Charter Schools	0-5	3	4	5	3	
Experience with governmental entities	0-5	5	2	5	0	
Audit Team	0-20	18	10	16	16	
Primary Contact	0-10	10	8	10	4	
Missing Resumes	-5 (-20 max)	0	0		20	
References/Past Reputation	0-5	3	0	3	3	
Cost	20,15,10,0	15	20	15	20	20 for lowest, 15 for second lowest, 10 for third lowest, & 0 for all others
	TOTAL	64	49	64	76	FINAL SCORE
	GRAND TO	16	12.25	16	19	63.25

RFP IDEA FL Professional Audit Services
Request for Proposals - Vendor Evaluation Score Sheet

Vendor Name: Sharff, Wittmer Kurtz, Jackson & Diaz P.A.

Ranking Criteria	Points Available	Evaluator 1	Evaluator 2	Evaluator 3	Evaluator 4	Notes
Understanding of task and proposed plan	0-10	10	9	10	10	
Experience with Charter Schools	0-5	2	2	1	2	
Experience with governmental entities	0-5	4	2	1	0	
Audit Team	0-20	20	15	20	20	
Primary Contact	0-10	10	6	10	6	
Missing Resumes	-5 (-20 max)	0	0	0	20	
References/Past Reputation	0-5	5	3	5	4	
Cost	20,15,10,0	0	0	0	0	20 for lowest, 15 for second lowest, 10 for third lowest, & 0 for all others
	TOTAL	51	37	47	62	FINAL SCORE
	GRAND TOTAL	12.75	9.25	11.75	15.5	49.25

RFP IDEA FL Professional Audit Services
Request for Proposals - Vendor Evaluation Score Sheet

Ranking Criteria	CRI	KMC	McDonough	SWKJD
General experience	300+ partners combined	50 Years	30 Years	67 Years
Company Size	1900+ employees	80 Employees	7 (3 of these CPA's)	30
Total Charter Schools Audited	17	60	9	1
Florida Charter Schools Audited	0	50	9	1
References/Past Reputation	Top 25 firm in the nation			Ranked 20 of the top 25 CPA by South FL Business Journal
# of Team Members Dedicated to Audit	4	3	3	6
Resumes Provided	Yes	Yes	Yes	Yes
Location	Jacksonville, Tampa & 16 other FL locations	Fort Lauderdale, FL	2 Offices: Merritt Island, FL Rockledge, FL	Coral Gables, FL
Cost	2021: \$18,000 Audit \$5,000 Major Program \$2,100 - Tax Return 2022: \$25,000 Audit \$5,000 Major Program \$2,100 - Tax Return 2023: \$28,000 Audit \$5,000 Major Program \$2,100 - Tax Return	2021: \$13,000 Audit \$1,500 - Tax Return 2022: \$24,000 Audit \$2,500 - Tax Return 2023: \$45,000 Audit \$3,000 - Tax Return	2021: \$10,400 Audit \$750 - Tax Return 2022: \$10,880 Audit \$1,000 - Tax Return 2023: \$10,880 Audit \$1,000 - Tax Return	2021: \$17,280 Org Audit \$10,110 Major Program \$2,350 - Tax Return 2022: \$17,800 Org Audit \$14,950 - School Audit \$10,400 Major Program \$2,420 - Tax Return 2023: \$18,300 Org Audit \$38,496 School Audit \$10,700 Major Program \$2,490 - Tax Return
Additional Factors to Consider	IDEA Louisiana Schools Included in Experience	fees include federal single audit	Fees do not include single audit if included will add 2k to fees	
IDEA Major Programs	20-21 Audit only 1 major Program; 22-23 Audit 3 Major Programs			

CRI

Helping You Shine
by Illuminating Solutions



professional services

PROPOSAL FOR

IDEA Florida, Inc.

Audit and Tax Services

October 28, 2021

PROPOSER

Carr, Riggs & Ingram, LLC
111 Veterans Blvd., STE 350
Metairie, LA 70005
Ph. (504) 837-9116



CRI CARR
RIGGS &
INGRAM

CPAs and Advisors

CRIcpa.com

SUBMITTED BY

Amy Verberne, CPA
Client Relationship Partner
averberne@cricpa.com



Dear Board of Directors:

Carr, Riggs & Ingram, LLC (CPAs and Advisors) ("CRI") appreciates the opportunity to propose on attest services and the preparation of IRS Form 990 for IDEA Florida, Inc. (the School) for the years ending June 30, 2021, 2022, and 2023. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. We pride ourselves on getting to know our clients and illuminating solutions by providing innovative **IDEAS** to move them from compliance to providing them a competitive advantage.

I **nvestment in You.** We believe in developing long-term, mutually beneficial relationships and quickly demonstrating value with a fee structure and service solutions that provide immediate and continued savings. Our investment starts on "Day 1" as your assigned audit team begins with our proven, streamlined process that minimizes your time and disruption.

D **edicated Team.** CRI's team consists of more than 1,900 professionals, which allows us to tailor your audit team by aligning their industry, service, and specialty skills with your needs. Our dedicated professionals deliver the highest level of business acumen and knowledge to your organization; our commitment to consistent staffing allows you to remain focused on your organization.

E **quilibrium.** CRI delivers big firm expertise with small firm service. Of approximately 45,000 public accounting firms in the United States, CRI currently ranks among the top 25. Additionally, as a part of PrimeGlobal, an association of independent accounting firms, we have access to international resources as – and when – needed. Leveraging these resources while maintaining local decision-making authority means that simplified solutions are only a phone call away. And we believe that's the best of both worlds for our clients.

A **ctive Partner Participation.** Collectively, our 300+ Partners deliver expertise derived from more than 7,500 years of business experience. With this level of talent, we thoughtfully choose local Partners who align with your organizational needs and with experience serving charter schools. Our hands-on, working Partners "show up" to convey our genuine commitment to your success. They strive to be your trusted advisor by digging in, proactively learning your organization, and producing long-term value for you.

S **implified Solutions.** While our 500+ different cumulative Partner certifications is an impressive statistic, success is measured by translating complex concepts into client solutions. While accounting is the language of business, we're here to decipher the jargon and help you make educated decisions.

We welcome the opportunity to demonstrate to you the same teamwork, expertise, innovation, and responsiveness that have made us one of the fastest growing public accounting firms in the United States. Again, we appreciate your consideration of our qualifications to serve you.

Sincerely,

Amy D. Verberne, CPA



PROPOSER IDENTIFICATION

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CRI'S NOT-FOR-PROFIT EXPERTISE



2,000+



with \$10+ billion in total assets



Not-for-profit Partner Designations

Including: CPA, CVA, CFE, CFF, CISA, CITP, and CGMA



Experience with all sectors of not-for-profit organizations, foundations, and associations

9

State not-for-profit organization association memberships

4

out of 5

Not-for-profit audit clients choose CRI for additional services

\$

Clients with annual revenues up to:

\$138 Million

and assets up to:

\$606 Million



Not-for-profit clients

with a total of \$595+ million in federal grant expenditures

80

Single audits for NFP clients



ACCOUNTING & AUDITING SERVICES

- Financial Statement Audits, Reviews and Compilations
- Audits in Conformity with GAAP, Government Accounting Standards, Uniform Guidance
- Internal Control Review
- Budgeting Assistance/Preparation
- Shared Services Evaluations

TAX SERVICES

- Preparation of IRS Form 990
- Evaluation of Potential Unrelated Business Income Taxes (UBIT)

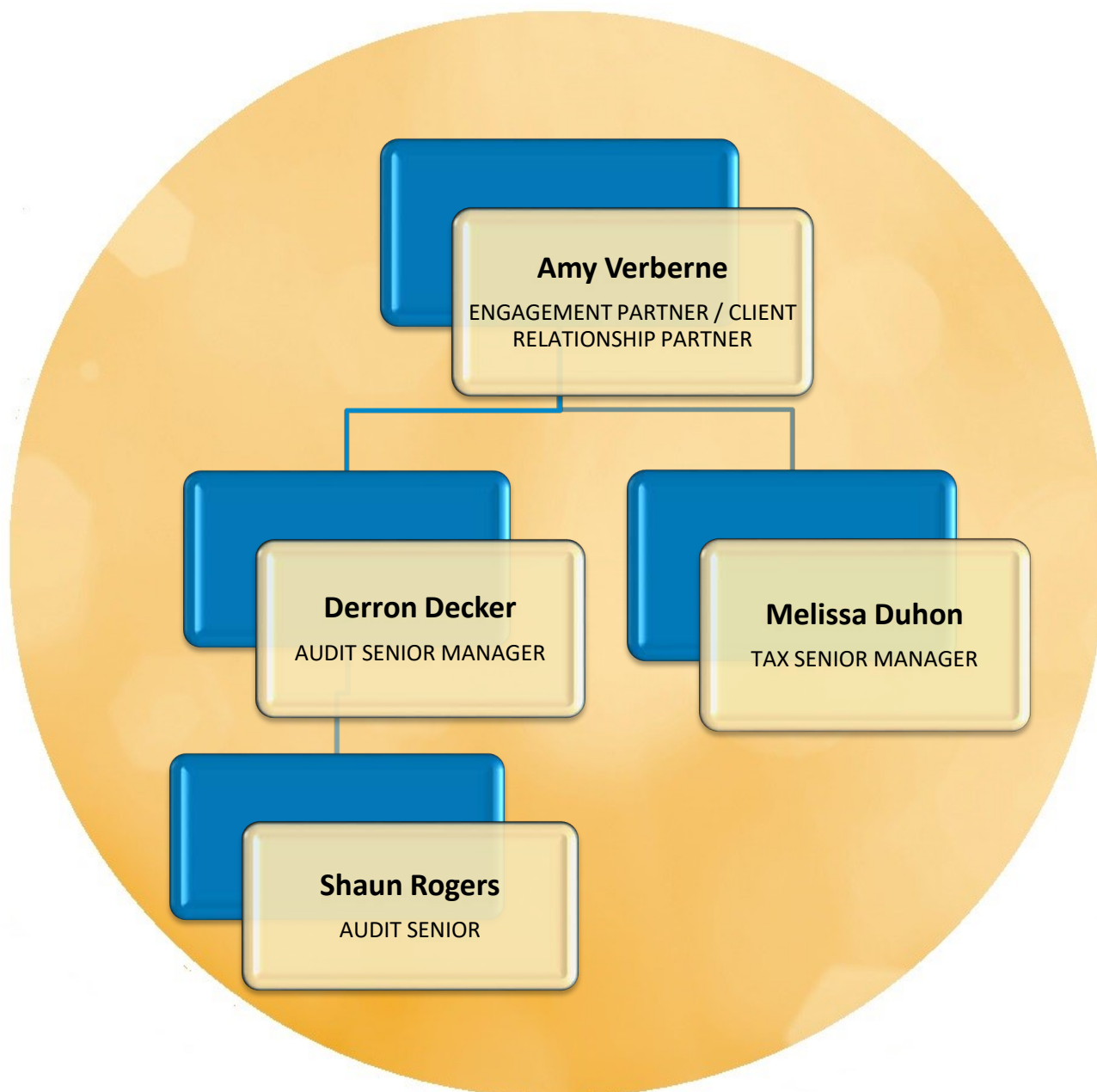
CONSULTING SERVICES

- Fiduciary Responsibility Training for Board Members
- DFO and School Leader Financial Training
- Fraud Examinations/Preventions



We have assembled a team of Partners and staff who will ensure the highest level of personal dedication and professional excellence to you. Our team delivers exceptional services through a balanced blend of skills (service-driven, industry-specific, technical, and business) and experience that we know are important to you.

Brief profiles of each member identified below follow on subsequent pages.





Amy Verberne, CPA
Audit Engagement Partner

985.629.5664 direct

averberne@cricpa.com

Representative Clients:

- IDEA Public Schools of Louisiana (4 schools)
- IDEA Public Schools NOLA
- Collegiate Academies (5 schools)
- Crescent City Schools (3 schools)
- Young Audiences Charter School
- Fannie C. Williams Charter School
- Advocates for Science and Math Education
- Kenilworth Science and Technology Charter School
- Success Preparatory Academy
- Warren Easton Charter School
- International School of Louisiana (3 schools)
- Hynes Charter School
- Cypress Charter School Association
- St. Charles College
- St. Tammany Humane Society
- Congregation of the Marianites
- Christopher Homes, Inc.

Experience

Amy has over 20 years of experience in public accounting and in industry practice, and 12 years in Charter Schools. She has worked with numerous charter schools, non-profits, governmental agencies, and nonpublic clients. Amy's work in industry has given her a deeper understanding of internal controls that can be used to assist her clients in reviewing and developing a successful set of internal controls. Amy oversees all charter school audits for the New Orleans office. She has presented at internal and external seminars specifically on non-profit topics. She also performs quality control reviews for several internal single audit engagements.

Education, Licenses & Certifications

- BS, Accounting, Southeastern Louisiana University
- MBA, Southeastern Louisiana University
- Certified Public Accountant (CPA) – Louisiana

Professional Affiliations

- American Institute of Certified Public Accountants
- Louisiana Society of Certified Public Accountants
- Louisiana Association of Nonprofit Organizations
- Louisiana Association of Public Charter Schools

CRI Firm Responsibilities

- Non-Profit Internal Inspector
- Non-Profit CMT Inspector
- Single Audit Engagement Quality Reviewer

Government Audit Experience and CPE

- Over 10 years performing audits under *Government Auditing Standards*
- CPE in the past two (2) years:
 - 90.5 hours in Government-qualified A&A
 - 56.0 hours in Other



Derron Decker, CPA
Audit Senior Manager

985.629.5647 phone

ddecker@cricpa.com

Representative Clients:

- Success Preparatory Academy
- Pelican Educational Foundation – FS & ERISA Audits
- Hynes Charter School
- International Schools of Louisiana – FS & ERISA Audits
- Tangi Academy
- Crescent City Schools – ERISA Audit
- CommCare Corporation 401(k) Plan
- Elmer Candy Corporation 401(k) Plan
- EMR USA Retirement Savings Plan
- Keystone Engineering, Inc. 401(k) Plan
- Netchex 401(k) Plan
- Security National 401(k) Plan

Experience

Derron has over 15 years of experience in public accounting. His public accounting experience is diverse, including audits of charter schools, employee benefit plans, governments, construction, mortgage loan servicing agents, property management, and other closely-held businesses. His knowledge of internal control structure and implementation and internal controls over financial reporting allows him to provide additional value to his clients by recommending improvements to existing policies and procedures.

Education, Licenses & Certifications

- BS, Accounting, Louisiana Tech University
- Master of Professional Accountancy, Louisiana Tech University
- Certified Public Accountant (CPA) – Louisiana License

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Louisiana Society of Certified Public Accountants (LSCPA)

Government Audit Experience and CPE

- Over 10 years performing audits under *Government Auditing Standards*
- CPE in the past two (2) years:
 - 55 hours in Government-qualified A&A
 - 80 hours in Other



Melissa Duhon, CPA
Tax Manager

985.629.5460 phone

mduhon@cricpa.com

Representative Clients:

- IDEA Public Schools of Louisiana (4 schools)
- IDEA Public Schools NOLA
- Collegiate Academies (5 schools)
- International School of Louisiana, Inc. (3 schools)
- Crescent City Schools (3 schools)
- Warren Easton High School
- Hynes Charter School Corporation
- Young Audiences Charter School
- Success Preparatory Academy
- Kenilworth Science and Technology Charter School
- Fannie C. Williams Charter School
- Tangi Academy
- Greater New Orleans Foundation, Inc.
- Tiger Athletic Foundation, Inc.
- Pro Bono Publico Foundation
- Jefferson Chamber of Commerce
- St. Tammany West Chamber of Commerce

Experience

Missy has over 30 years of experience in public accounting services both non-profit and for-profit clients. Her experience with charter schools includes serving as a board member (2010-2013) and financial committee chair (2013) of the Algiers Charter School Association.

Education, Licenses & Certifications

- BBA, Accounting, Loyola University
- Certified Public Accountant (CPA) – Louisiana License

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Louisiana Society of Certified Public Accountants (LSCPA)

*Missy will not participate in the attest engagements, thus years of participation in government audits and CPE related to *Government Auditing Standards* is not applicable.



Shaun Rogers, CPA
Audit Senior

985.629.5641 phone

srogers@cricpa.com

Representative Clients:

- IDEA Public Schools NOLA
- IDEA Public Schools of Louisiana (4 schools)
- Young Audiences Charter School
- Kenilworth Science and Math Academy
- Success Preparatory Academy
- Crescent City Schools – ERISA Audit
- Pelican Educational Foundation – ERISA Audit
- EMR USA Retirement Savings Plan

Experience

Shaun has 4 years of experience in public accounting and is a graduate of Louisiana State University. Her experience includes numerous nonprofit organizations, governmental agencies, charter schools, employee benefit plans and privately-held businesses. Shaun has met the continuing education requirements of *Government Auditing Standards* and is licensed to practice as a Certified Public Accountant in the state of Louisiana.

Education, Licenses & Certifications

- BS Accounting, Louisiana State University
- Certified Public Accountant (CPA) – Louisiana License

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Louisiana Society of Certified Public Accountants (LSCPA)

Government Audit Experience and CPE

- Over 4 years performing audits under *Government Auditing Standards*
- CPE in the past two (2) years:
 - 55 hours in Government-qualified A&A
 - 60 hours in Other



STAFF

Staff accountants with experience in the charter and non-profit sector will be assigned upon our appointment as your designated CPA firm. We maintain professional proficiency through continuing education and training. All professionals are required to complete a minimum of 40 hours of continuing education each year. All members of the team will have met the continuing education requirements of *Government Auditing Standards*. The Firm's annual Technical Training CPE Week includes a governmental/non-profit track; members of the governmental/non-profit niche attend these sessions. On-site work performed for the engagements will be performed by personnel from our local Florida office(s).

CONTINUITY

The process of changing auditors for any organization always raises concerns regarding efficiencies, lack of prior knowledge with an organization, startup time and cost, and the ability to meet the designated timeline. CRI recognizes the importance to our clients of maintaining continuity not only at the partner and manager level but also at the staff level. Maintaining continuity clearly benefits our clients with increased efficiency over time in performing the audit. Turnover of personnel is inevitable; while we cannot guarantee that all personnel will return each year, we are committed to continuity of engagement personnel wherever possible. Partners are rotated at client request.

Many of the members of the solution team above were members of the IDEA Public Schools of Louisiana and IDEA Public Schools NOLA teams for the prior year's audit and tax engagements and bring consistency and familiarity of information that will benefit you.

OUTSIDE SPECIALISTS

We do not anticipate the need to specifically contract with outside specialists or consultants. CRI is a large regional accounting firm. Considerable expertise has been developed by the partners and staff in our offices during many years of auditing a diverse group of governmental and non-profit entities. The interaction of our offices and the sharing of these resources will prove to be an invaluable benefit to the School.

INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS

Experienced partners and professional staff of our firm conduct quality control reviews of our audits. Our partners' work is reviewed annually, and the inspection process includes periodic testing of the effectiveness of our quality controls and a continuous improvement program.

Peer reviews are performed every three years by another independent public accounting firm. The most recent review of our firm was performed in 2019 by Brown Edwards.



We understand the School to express the following scope of services for the fiscal years ending June 30, 2021, 2022, and 2023.

- Perform external annual financial audit services in order to express an opinion on IDEA Florida's financial statements and issue our Independent Auditors' reports in accordance with the following standards:
 - Auditing Standards Generally Accepted in the United States of America (GAAS).
 - *Government Auditing Standards*, issued by the Comptroller General of the United States
 - Requirements established by the Auditor General of the State of Florida
 - Audit of the compliance requirements described in *OMB Compliance Supplement* that have direct and material effect on each of the School's major federal programs, if necessary
 - Other applicable federal, state, and local laws or regulations as necessary
- Issue a report on internal control over financial reporting based on an audit of the financial statements performed in accordance with *Government Auditing Standards* and a report on compliance with applicable laws and regulations
- Issue a management letter pursuant to Section 218.39(4), Florida Statutes, and Rule 10.856(2)(d)
- Prepare and file IRS Form 990.
- Issue a Letter to Those Charged with Governance (Board of Directors) that:
 - discusses our responsibility as auditors under generally accepted auditing standards,
 - outlines your significant accounting policies and estimates contained in your financial statements,
 - states any significant difficulties encountered during the audit,
 - summarizes any uncorrected and corrected misstatements,
 - describes any disagreement with management,
 - states the representations requested from management, and
 - lists any other significant audit findings or issues
- Address and resolve immediately with management and, if necessary, the Finance Committee and the Board of Directors any auditing, accounting, tax, and financial reporting issues or new standards and regulations that may arise during the course of our relationship
- Present to management, the Board of Directors and the Finance Committee the audited financial statements, agreed-upon procedure results, and IRS Form 990

We will make an immediate, written report of all irregularities and illegal acts of which we become aware to IDEA Florida, Inc's management and the Board of Directors.

We will meet your deadline requirements as follows:

- Majority of field work performed before or during August and September (applicable to 2022 and 2023; see page 14 for timeline for 2021)
- Reports issued no later than September 30 (applicable to 2022 and 2023; see page 14 for timeline for 2021)
- Form 990 tax return completed no later than January 15

We value creating mutually-rewarding, long-term relationships with our clients. Our goal is to provide high quality, responsive service that yields returns far greater than your investment in our professional fees. Please find below our proposed fees to provide the requested services for the fiscal years ending June 30, 2021, 2022 and 2023.

SERVICE	CRI FEES		
	2021	2022	2023
Perform external audit services in accordance with auditing standards generally accepted in the United States of America and <i>Government Auditing Standards</i> , if necessary	\$18,000 (based on no schools in operation)	\$25,000 (based on 2 schools in operation)	\$28,000 (based on 5 schools in operation)
Uniform Guidance single audit and/or Florida state single audit, if necessary	\$5,000 (per major program)	\$5,000 (per major program)	\$5,000 (per major program)
Prepare form 990 tax return	\$2,100	\$2,100	\$2,100

Per our understanding of your needs, we will issue one audit report each year with integrating supplementary schedules for each school and school district as necessary for appropriate reporting to the Florida Auditor General and respective School Districts. Changes in fees above are a result of changes in reporting requirements due to the expected growth of IDEA Florida, Inc. in the first three years of existence.

Requests for payment will be made throughout the performance of audit and tax procedures on the basis of hours of work completed during the billing period.

If IDEA Florida, Inc. requests additional services outside the scope described on page 15 of this proposal, professional fee hourly rates are as follows but may be negotiated and a fixed fee established prior to beginning any new engagements:

CLASSIFICATION	HOURLY RATE
Partner	\$200
Manager/Supervisor	\$175
Senior	\$145
Staff	\$120
IT Specialist	\$200
Fraud Specialist	\$200

Our professional fees are based on the key assumptions that the School will:

- Make available documents and work papers for review including the School's budget and related materials, organization charts, and manuals and programs of financial and other management information systems.
- Prepare certain schedules and analyses and provide supporting documents as requested.
- Assist us in obtaining an understanding of the accounting systems and processes of the School.
- Not experience a significant change in business operations or financial reporting standards.

TIMELINE & BUDGET SUMMARY



AUDIT TIMELINE AND BUDGET	Partner	Manager/Seniors	Staff	Total
July				
Preliminary meetings with management.	8	16	-	24
July				
Provide management with audit confirmations for signatures. Establish all information (analysis, workpapers, etc.) to be completed by the School accounting personnel.	-	6	8	14
August				
Internal control evaluation and testing. Compliance testing Federal/State Financial Assistance Programs, if necessary. Determine nature and extent of year-end work. Audit fieldwork.	12	80	80	172
September				
Work with management for preparation of draft financial statements. Review adjusting entries. Review report with management. Review management letter.	12	24	-	36
September				
Deliver financial statements to the Board of Directors and Finance Committee (and for subsequent submission of Data Collection Form)	4	8	-	16
Total hours	36	134	88	262

The Form 990 will be prepared for review and approval in accordance with the requirements for filing with the Internal Revenue Service.

The audit timeline is subject to change for the 2021 fiscal year due to unforeseen circumstances. CRI will discuss and update audit timing procedures with management to complete the engagement by the March 31, 2022 deadline as stated by the State of Florida Auditor General.



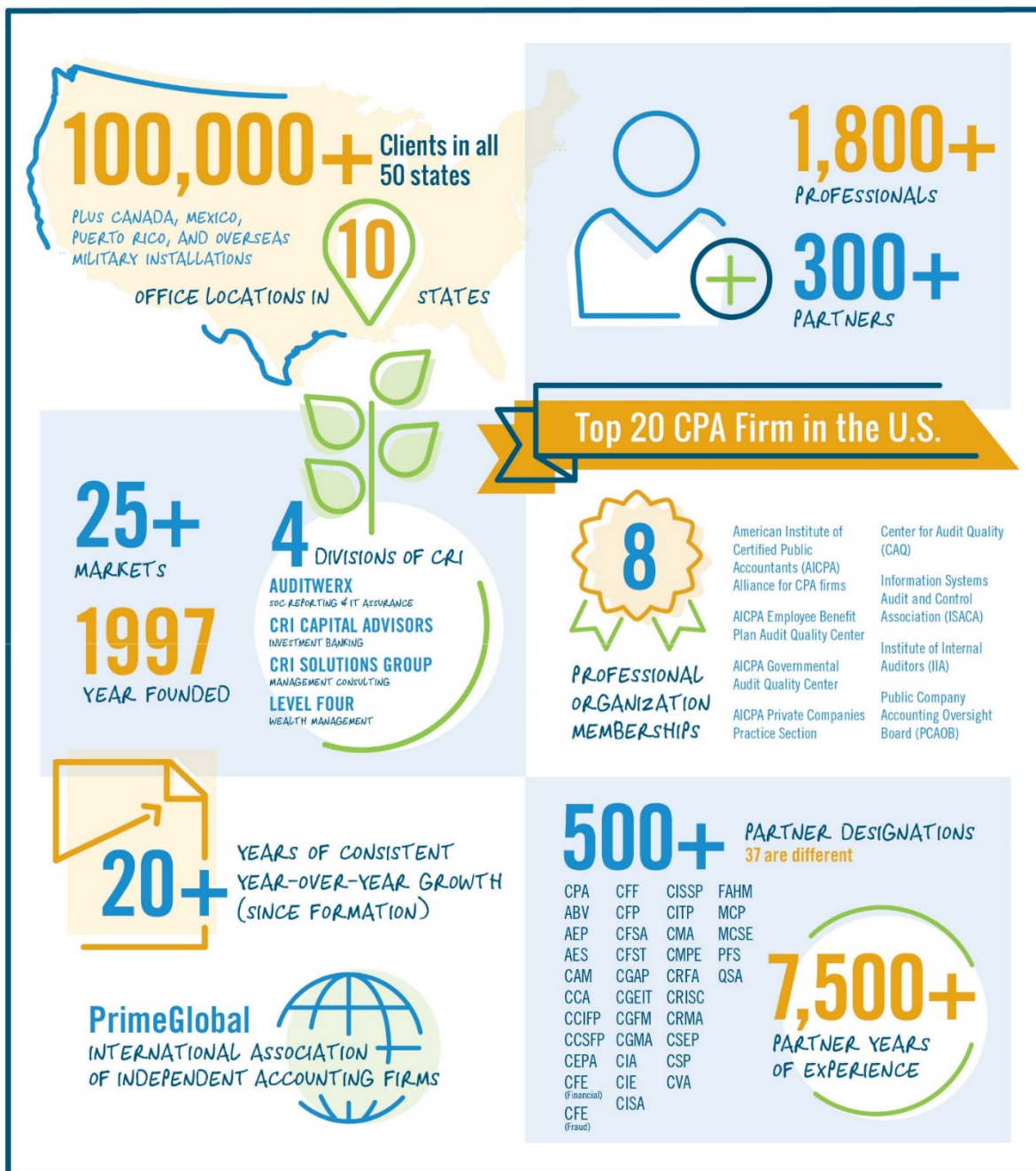
Carr, Riggs & Ingram (CRI) is a regional CPA Firm with a strong southern footprint including offices in: Texas, Alabama, Louisiana, North Carolina, Florida, Georgia, Kentucky, Mississippi, Tennessee and New Mexico.

The majority of the work to be performed will originate from the Mandeville location. Although the majority of the work will originate from Mandeville office, personnel from the local Florida office will participate as necessary. The number of people (by level) who will handle the audit of the School is as follows:

- Engagement Partner Amy Verberne, CPA
- Audit Senior Manager Derron Decker, CPA
- Tax Senior Manager Melissa Duhon, CPA
- Senior Shaun Rogers, CPA
- Staff auditor
- Staff tax preparer

The commitment of our personnel to the non-profit sector is extensive. We are volunteer instructors at seminars conducted by various organizations, the local Society of CPAs, and other meetings of Government officials. In addition, we participate in the U.S. Chapter of the GFOA, the American Institute of Certified Public Accountants ("AICPA"), the Louisiana Society of Certified Public Accountants ("LSCPA"), and the Florida Institute of Certified Public Accountants ("FICPA"). CRI is also a member of the AICPA Government Audit Quality Center. CRI has served as independent auditors for numerous nonprofit and government clients and has provided them with a wide variety of services. All staff are current with continuing education requirements contained in government auditing standards.

CRI and all assigned supervisory professional staff are properly licensed to practice in Florida and qualified to perform governmental audits.







AUDIT METHODOLOGY

Our audit, tax, consulting, and client accounting services documentation is maintained electronically. Compliance with our methodology is regularly reviewed and evaluated as part of our internal quality program, which is further discussed below under [INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS](#). Comprehensive policies and procedures governing all of our practices and addressing professional and regulatory standards and implementation issues are constantly updated for new professional developments and emerging issues. See [PAGES 25-30](#) for a more detailed description of the relevant approach and methodology.

ENGAGEMENT QUALITY REVIEW PARTNER (CONCURRING PARTNER)

Each single audit has an assigned engagement quality review (EQR) Partner with the appropriate experience. This role is one of the most important elements of our quality assurance process, as it provides for a timely, independent review of all key accounting and auditing issues. The EQR Partner also reviews the financial statements and related supporting documentation—including the disclosures—to evaluate their fair presentation under accounting principles generally accepted in the United States of America (GAAP).

INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS

Experienced partners and professional staff of our firm conduct quality control reviews of our audits. Our partners' work is reviewed annually, and the inspection process includes periodic testing of the effectiveness of our quality controls and a continuous improvement program. This risk-based annual inspection is intended to mimic the triennial peer review described in the following paragraph and are performed on completed engagements. In addition to this inspection, we perform in process, "pre-issuance" reviews of the partners' work that are chosen using a risk-based selection process; these reviews are performed by our corporate quality control team. The combination of the in-process and completed engagements is part of our continuous improvement processes.



Peer reviews are performed every three years by another independent public accounting firm. The most recent review of our firm was performed in 2019 by Brown Edwards, whose report was the most favorable possible - "Pass". The peer review report is presented below.

In addition, we are registered with the PCAOB and our 2018 PCAOB inspection report was also the most favorable possible – no audit deficiencies or quality control defects identified. The 2018 PCAOB report can be viewed at <https://pcaobus.org/Inspections/Reports/Documents/104-2019-029-Carr-Riggs-Ingram-LLC.pdf>.

We have not had any federal or state desk reviews or field reviews of our audits during the past three (3) years.

There is no disciplinary action that has been taken or is pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

There is no pending local office litigation or litigation related to the firm's audits of State or Local Government entities.

The firm is properly licensed to practice in Florida. Since the Engagement Partner, Amy Verberne, and Senior Manager, Derron Decker, are not separately licensed in Florida, the Engagement Quality Reviewer will be a licensed Florida Certified Public Accountant (CPA).



Report on the Firm's System of Quality Control

To the Partners of
Carr, Riggs & Ingram LLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Carr, Riggs & Ingram, LLC (the "firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, audits of employee benefit plans, an audit performed under FDICIA, and an examination of a service organization (SOC 2 engagement).

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

Your Success is Our focus

319 McClanahan Street, S.W. • Roanoke, Virginia 24014-7705 • 540-345-0936 • Fax: 540-342-6181 • www.BECpas.com

**Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of Carr, Riggs & Ingram, LLC, applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Carr, Riggs & Ingram, LLC has received a peer review rating of *pass*.

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
October 3, 2019



GAAP provides a conceptual framework for accounting, financial reporting, and disclosure. Your application of GAAP varies depending on your facts and circumstances—and interpretations.

Our general audit approach as described above is tailored to address the nature and inherent risk of each area. For significant areas, we will:

- Meet with management to gain an understanding of management’s processes and controls.
- Assess and test such controls, as necessary.
- Perform substantive analytical audit procedures and tests of details, as appropriate.

In certain complex areas, we may use functional specialists (e.g. information technology [IT], valuation of investments, and review of actuarial assumptions and calculations) to assist in the evaluation of complicated transactions and judgmental account balances. Additionally, we will review the financial statement disclosures and evaluate the overall transparency of the School’s financial reporting.

Taking into account various items related to the School, such as—but not limited to—industry expertise, knowledge of your organization, preliminary risk assessments, materiality, and the judgmental nature of the accounts, we have outlined below the key areas of audit focus and our proposed strategy. The proposed strategy may be modified as the results of our evaluations are updated.

PROPOSED AUDIT STRATEGY						
Significant Areas	Level of Risk	Test of Controls	Substantive Procedures			Notes
			Analytics	Test of Details	Use of CAATs	
Fraud risks	Medium	✓	✓	✓	✓	- Will meet AICPA requirements of fraud testing. - Fraud is considered an intentional act that results in a material misstatement of the financial statements. - We will gather information to identify risks of material misstatement due to fraud, and evaluate processes that address fraud.
Financial reporting	Medium	✓	✓	✓	✓	- Period-end financial reporting is critical; financial reporting compiles/reconciles detailed information from underlying processes and systems.
Other estimates and contingencies	Medium	✓	✓	✓		- Depreciation, for example – We will recalculate depreciation to substantiate accuracy of account balances.
Manual journal entries	Medium	✓		✓	✓	- Manual journal entries are risky.
Entity level controls	Medium	✓	✓	✓	✓	- We will gain an understanding of the control environment, risk assessment, monitoring, information and communication channels to determine the nature, timing, and extent of reliance on and tests of controls; we use all of the above to build the audit approach. - Our goal is to leverage management’s processes to the degree possible, which increases efficiency.
IT systems	Medium	✓	✓	✓	✓	- Underlying financial and operational systems supporting the key business cycles play a critical role in the ability to generate and compile complete and accurate financial data. - The IT security, computer operations and program change controls for financially significant applications are vital.



PROPOSED AUDIT STRATEGY						
Significant Areas	Level of Risk	Test of Controls	Substantive Procedures			Notes
			Analytics	Test of Details	Use of CAATs	
Capital assets and related expenditures	Medium	✓	✓	✓	✓	- Capital assets can be significant due to the account balance and susceptibility to misappropriation.
Accounts payable and related expenditures	Medium	✓	✓	✓	✓	- Accounts payable are significant due to the account balance and number of transactions impacting accounts payable and the related expense accounts.
Revenue recognition	High	✓	✓	✓	✓	- We will test revenue systems and processes and perform a combination of substantive analytical procedures and tests of details to test this area.
Cash and cash equivalents	Low	✓		✓		- Cash is significant because of the account balance and number of transactions impacting account.
Accounts receivable	High	✓	✓	✓	✓	- Accounts receivable are significant due to the account balance, number of transactions and issues related to estimates associated with the allowance for doubtful accounts.

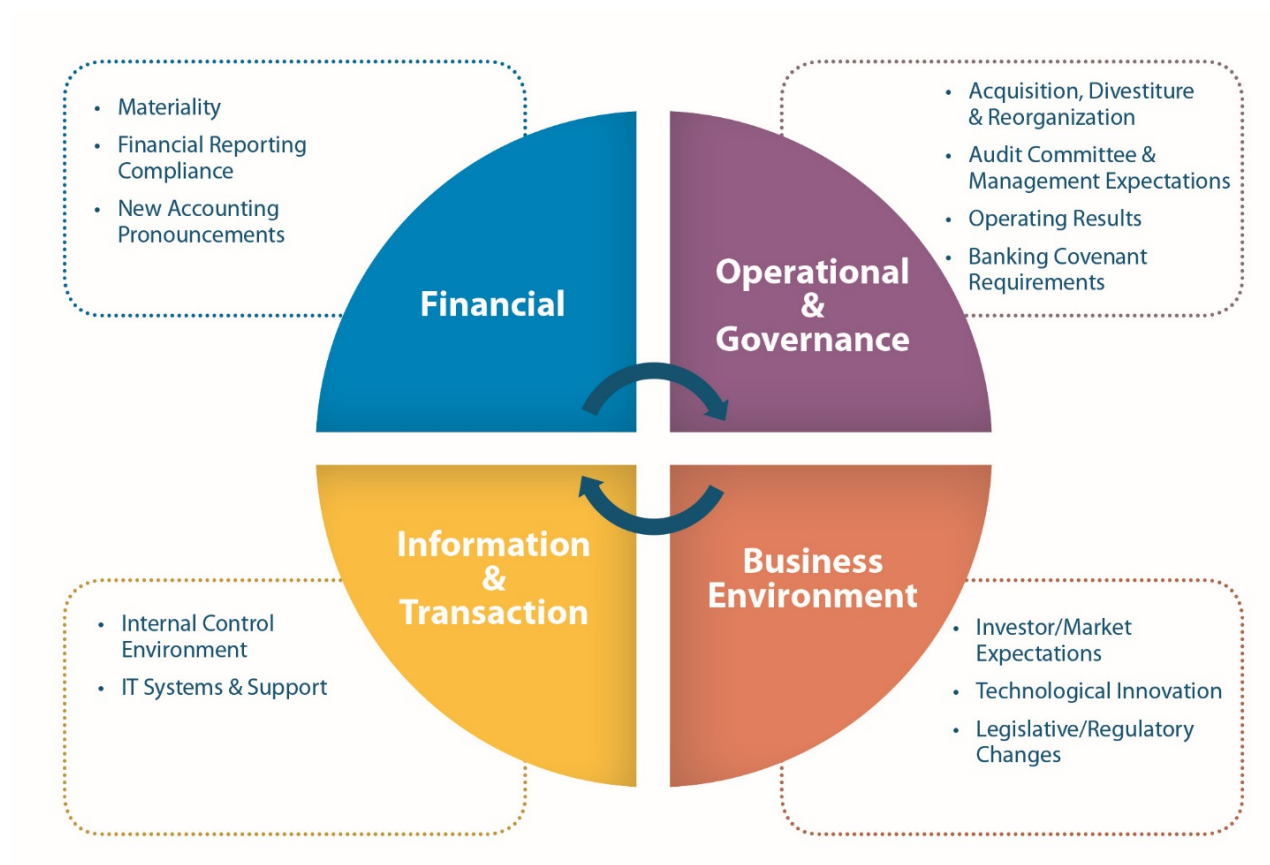


Our proposed services require a coordinated effort between us and the School's team. Planning and continual communication are essential to developing the appropriate procedures, working collaboratively to resolve any identified issues, and meeting your timelines.

CRI's audit approach occurs within a framework of our client's organization and industry; therefore, we assess risk by:

- Understanding management's perspectives and goals, and
- Considering business conditions and threats that could prevent management from achieving its organizational objectives.

We assess risks in the following areas:





Our ultimate intent is to drill down from these broad risks to specific financial reporting risks. We gain an understanding of both these risks and management's processes and procedures for mitigating them (i.e. internal controls) in order to develop our procedures to carry out our audit responsibilities.

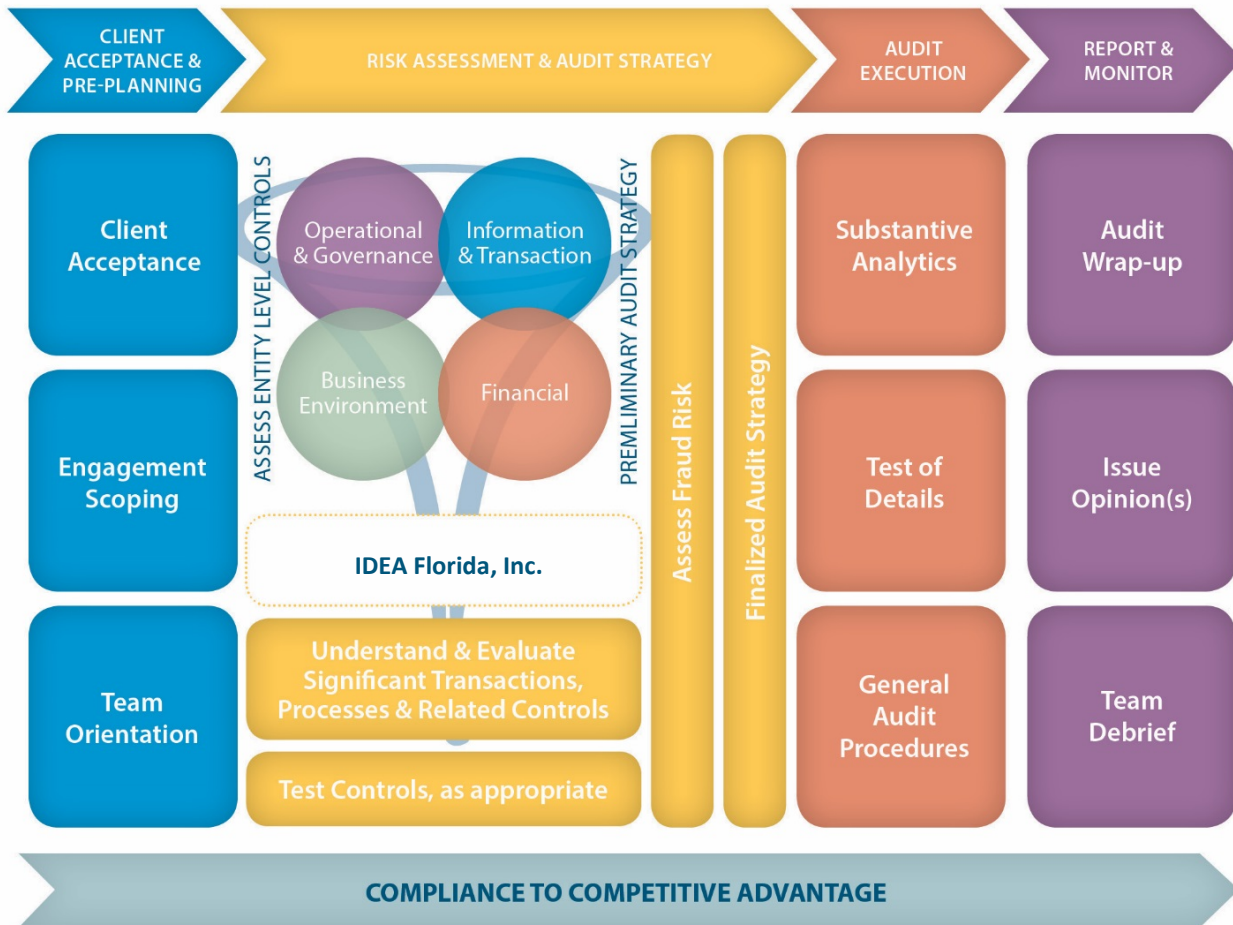
Although our audits are conducted through a structured, risk-based model, we focus on understanding the client's needs, requirements, and expectations. We work collaboratively with management and the Finance Committee (or similar function) to develop a communication and work plan to continuously improve client service, by doing so we help in moving your team from simple **compliance** to providing you with a **competitive advantage**.

In planning, we concentrate on "key risks," (items with a greater risk of a material misstatement, a material weakness in internal controls, or other matters resulting in the issuance of an inappropriate audit report). We focus on "material" items (i.e. those items that would be important to the user of your financial statements). When evaluating materiality of identified misstatements, certain quantitative and qualitative factors must be considered—which may include:

- Impact on operating trends (revenue/income, expenses, net assets, etc.)
- Nature of the misstatement (i.e., did the misstatement result from an unlawful transaction?).
- Impact on liquidity, capital/surplus, earnings capacity, etc.
- Impact to any loan covenants and contractual and regulatory requirements.

Consistent communication is a key to completion of the audit. By ensuring constant involvement, we are in a better position to respond to your issues timely and efficiently. Therefore, we plan to meet with your management to:

- Establish the audit plan by reviewing the mapping of the School's financial information (financial statements and notes) to significant processes and IT systems to ensure that all significant account balances, transactions, procedures, and systems are tested as deemed necessary.
- Discuss ongoing changes—specifically new accounting pronouncements and key business transactions in their early stages, enabling us to agree on the resolution of various complex business issues on a timely basis.



Our audit approach is a four-stage approach, as depicted in the summary on the next page. Our client acceptance and risk assessment procedures (as noted on the previous page) occur during detailed conversations and observations with your team. The results of those procedures allow us to tailor an audit program to your specific risks and needs. We then execute the audit, report the results, and evaluate continuous improvement opportunities for ongoing service and benefit to you.



Stage 1: Client Acceptance & Pre-planning

- Perform client acceptance procedures where necessary.
- Collaborate with management to agree to expectations and scope.
- Assign appropriate staff to engagement based on client needs and assessed risk.

Stage 2: Risk Assessment & Audit Strategy

- Interview client personnel and others, as necessary to understand client-specific objectives and risks.
- Assess environmental and other external risks and potential impact on the audit planning.
- Assess entity level controls including: control environment, risk assessment, information & communication, and monitoring controls.
- Assess management's fraud and IT risk assessment models. Develop independent fraud and IT risk assessment.
- Assess IT General Computer (ITGC) controls, such as IT Environment, Developing & Delivering IT, and Operating IT & Monitoring IT.
- Assess materiality.
- Perform preliminary analytical procedures.
- Map financial statements to significant transactions, processes, IT systems and related controls.
- Develop understanding of significant processes and related controls.
- Determine existence of/reliance on SSAE 16 (formerly SAS 70(s)).
- Test controls including ITGC, as and if deemed appropriate. Tests will include a mix of:
 - inquiry,
 - observation,
 - examination and
 - re-performance.
- Determine reliance on Internal Audit, if applicable (e.g. controls or detailed tests).
- Determine reliance on specialist(s), if applicable (e.g. valuations, pension costs, etc.).
- Finalize risk assessments and develop final audit strategy.

Stage 3: Audit Execution

- Where possible, develop detailed analytical procedures to use as substantive tests to reduce tests of details. Examples include:
 - ratio analysis,
 - regression analysis,
 - trend analysis,
 - predictive tests or
 - reasonableness tests.
- Where possible utilize Computer-Assisted Audit Techniques (CAATs), such as IDEA or ACL to automate testing for more coverage and less disruption to the client.
- Where possible, perform targeted testing (also known as "coverage" testing) of account balances to tests large portions of account balances.
- Perform tests of details, including sampling, if applicable or necessary.
- Perform general audit procedures, as and if applicable, such as tests related to:
 - commitments and contingencies,
 - legal letters,
 - management representations,
 - reviews of Board minutes,
 - related party transactions,
 - debt covenants and
 - going concern.
- Perform other tests for compliance such as Yellow Book or Single Audit Tests.

Stage 4: Report & Monitor

- Continually monitor the audit and provide feedback as agreed during scoping or more frequently, as deemed appropriate.
- Conclude the audit (i.e. issue opinions and/or reports).
- Develop and present required communications, including management letter comments.
- Perform an internal team de-briefing to identify areas for improvement.
- Welcome the opportunity for an external de-briefing with our clients to improve.



When it comes to taxes, we know that what matters most to you is reporting your activity to the IRS and general public with complete disclosures of all activities occurring during the year. Since tax laws can be complex, we decipher “the Code” into understandable language and actionable steps designed to reach your goals.



1. Proactively Informing

- Identify and inform you of the latest developments in laws, regulations, interpretations, and court decisions that impact you.
- Notify you of all major tax law changes.

2. Planning

- Anticipate your future decisions and potential tax law changes—and projecting the tax impact of transactions.
- Structure transactions for favorable after-tax results.
- Communicate ongoing and thoughtful ideas that make sense and are not unnecessarily complex.

3. Preparing & Complying

- Prepare returns in accordance with the requirements of international, federal, state, and local tax authorities.
- Minimize questions and correspondence from tax authorities by anticipating inquiries and proactively addressing them within the tax return.
- Support items in the returns and positions taken—including throughout tax examinations.
- Convey issues and alternatives to you.

4. Integrating Efficiently

- Utilize fully integrated tax and audit software that equals a streamlined process and seamless of transfer of data, lessening your hassle and cost.
- Complete Form 990 tax return timely and efficiently.



CRI delivers a depth of resources that ensures our understanding of your challenges and innovative solutions for overcoming them. Our nonprofit team's combined experience is derived from providing audit, tax, consulting, and accounting outsourcing services to a client base that includes:

- 2,000+ not-for-profit organization clients across the South totaling approximately \$10 billion in total assets,
- Experience with all sectors of not-for-profit organizations, foundations, and associations, and
- Experience with over 20 charter schools.

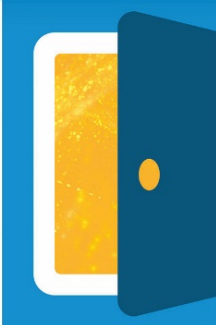
We parlay this vast experience and derived best practices into proven solutions that benefit you. Below we share specific, relevant client references; we encourage you to consult with them.

RELATIONSHIP	SERVICE DESCRIPTION
IDEA Public Schools of Louisiana, Inc. 804 Main Street Baton Rouge, Louisiana 70802 Travis Markey, Director of Finance 225.888.6187	Financial Audit Single Audit Form 990 Tax Return Preparation
IDEA Public Schools NOLA, Inc 1200 Hayne Boulevard New Orleans, LA 70128 Travis Markey, Director of Finance 225-888-6187	Financial Audit Single Audit Form 990 Tax Return Preparation
Collegiate Academies 5552 Read Blvd. New Orleans, Louisiana 70127 Davis Zaunbrecher, COO 985.373.0721	Financial Audit Single Audit Form 990 Tax Return Preparation PPP Loan Forgiveness Consulting
Warren Easton Charter School 3019 Canal Street New Orleans, Louisiana 70119 Lindsay Carter, Financial Officer 504.324.7404	Financial Audit Single Audit Form 990 Tax Return Preparation Student Activity Fund Consulting
Advocates for Science and Mathematics 5625 Loyola Avenue New Orleans, Louisiana 70115 Melanie Flot, Director of Finance & Human Resources 504.324.7061	Financial Audit Single Audit Form 990 Tax Return Preparation
Fannie C. Williams Charter School 11755 Dwyer Road New Orleans, Louisiana 70128 Brenda Watson, Business Manager 504.373.6228	Financial Audit Single Audit Form 990 Tax Return Preparation



WEBSITE

CRI shines a light on best practices via thousands of articles, videos, informative charts, and descriptive testimonials. With sections dedicated to illuminating insights by industries and services, our easy-to-navigate website highlights trending topics that detail new standards, changing regulations, and other current business topics. From cybersecurity to the new revenue recognition standard, we are ready to proactively answer your questions.



CRInsights

CRInsights are your doorway to in-depth yet down-to-earth explanations of complex topics. We understand that just because a topic makes perfect sense to a CPA doesn't mean that it should to our clients.

- The Busy CFO & Controller's Toolkit for Successfully Implementing the New Revenue Recognition Standard
- 6 Key Ways to Strengthen Your Cybersecurity Posture
- Back to Basics: 5 Key Financial Considerations for Construction Companies
- The Not-for-Profit's Guide to Fraud Prevention



NEWSLETTER

Our team is dedicated to keeping our clients informed, and we prove it by creating a custom monthly e-newsletter with widely-applicable topics. The articles are designed to help you improve your business and personal finances. Popular topics include:

- 3 Things To Improve Business Operations Immediately
- Financial Statement Audits Aren't Designed to Identify Fraud
- Are You a Big "Phish?" Protect from Cybersecurity Whaling Attacks
- You Might Have Money Hiding In Plain Sight

[Sign up at CRlcpa.com.](https://www.crilcpa.com)



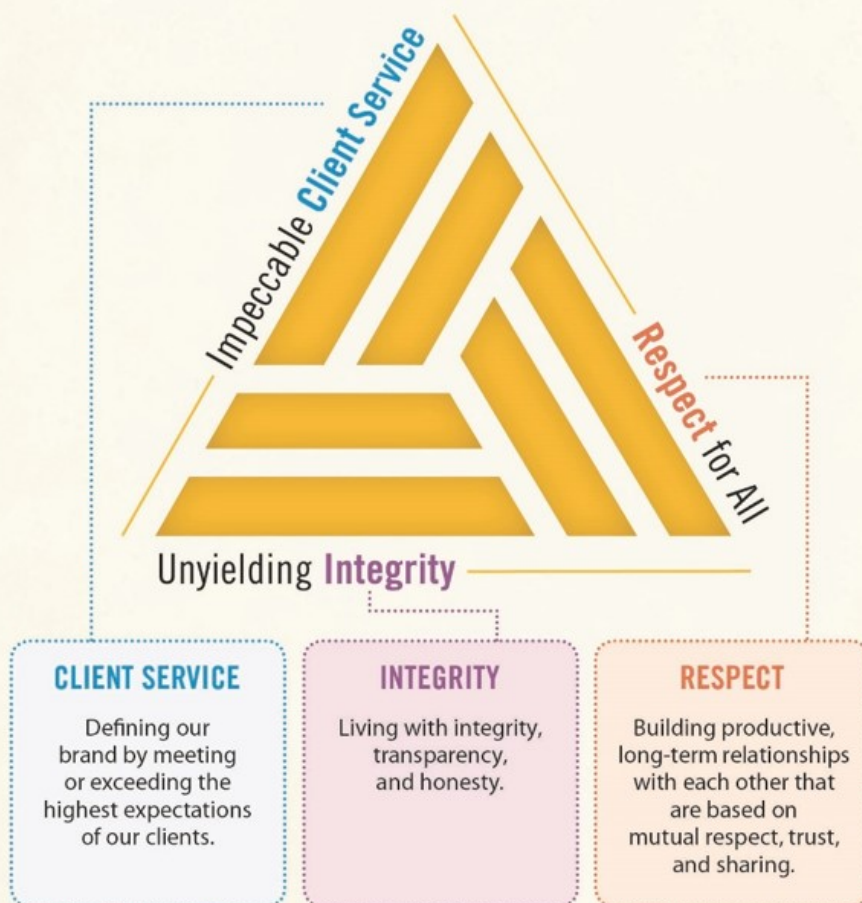
NOT-FOR-PROFIT INDUSTRY NEWS

This quarterly e-newsletter is CRI's way of delivering relevant regulation updates and ideas for your not-for-profit organization directly to your inbox. From UBIT to best practices for audit committees, we are here to help keep you informed and educated on the special needs and concerns impacting your organization.

[Sign up at CRlcpa.com.](https://www.crilcpa.com)



We are proud of our hands-on, service-centric, and results-oriented approach. Combining that approach with quality controls and superior talent allows us to help you achieve your goals and strengthen your management systems and processes. This approach is further emphasized through our three core values which guide our team's behavior and function as the foundation for interactions with our clients and each other.





6550 N. Federal Highway
4th Floor
Fort Lauderdale, FL 33308



support@KMCcpa.com



www.KMCcpa.com



954.771.0896

PROJECT PROPOSAL

for Auditing Services

Prepared for

IDEA Florida, Inc.

P: 225.888.6187

E: Travis.Markey@ideapublicschools.org

Issued date

11.12.2021



PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Issued on November 12, 2021

Keefe McCullough
6550 N Federal Highway, 4th Floor
Fort Lauderdale, FL 33308

Phone: 954-771-0896

Contact: Bill Benson
Email: Bill.Benson@kmccpa.com





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CPA's + Trusted Advisors

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TRANSMITTAL LETTER

Section I



6550 N. Federal Highway
4th Floor
Fort Lauderdale, FL 33308



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www.KMCcpa.com



954.771.0896



November 12, 2021

Mr. Travis Markey, Director of Finance
IDEA Florida, Inc.

Dear Mr. Markey:

We are happy to provide the following information about our firm and its approach to your auditing needs. It is our understanding that our proposal covers the annual financial audit of IDEA Florida, Inc. (the "School") for the fiscal years ending June 30, 2021, 2022 and 2023 with the continuation option of auditing the financial statements in future fiscal years. We will also be responsible for the preparation and filing of the School's income tax return (Form 990).

Keefe McCullough has grown as a firm for over fifty (50) years and we are located in Fort Lauderdale to serve the South Florida area. Our office consists of ten partners, approximately eighty professional accounting staff members and administrative support personnel.

Our practice includes audit and review engagements, tax planning and tax return preparation, small business accounting, investment advisory services and consulting services. We believe our sustained growth can be attributed to our ability to give each client, regardless of size, personalized and timely service of the highest quality.

Our firm participates in the American Institute of Certified Public Accountants Peer Review Program and we received unmodified opinions from all of our peer reviews. We have provided the most recent peer review documentation for your reference in Section V.

Our service philosophy is based on the premise that every engagement receives personal overall supervision and attention from a firm partner or partners. This approach guarantees that the same person will be in charge of your school year after year. In this regard, we will be personally involved in the services our firm provides for you. In addition, while the primary purpose of our auditing services is completing the audit of your financial statements and rendering an opinion on their fairness, we pride ourselves in continually looking for, and communicating by management letter or informal discussion, recommendations that may result in more efficient operations, stronger accounting and administrative controls or cost savings to our clients.

Our firm's attention does not cease when your financial statements have been completed. We will be accessible to you throughout the year to provide consulting services, tax advice and return preparation or other necessary services when they are needed.

We reviewed the time requirements listed in the request for proposal. We commit to adhere to this proposed timeline if our firm is selected to perform the audit services.

Our firm presently provides auditing services for a number of private and public charter schools, not-for-profit organizations, community mental health centers, governmental entities, and various other entities. In addition, we are very proud to have served as independent auditors for schools similar to yours and have listed them for your reference in Section II.

We believe that our excellent record of engagement tenure is indicative of the quality and continuity of our service level, our flexibility in handling growth situations, and our ability to deal with changing client management and personnel.

Further, we have substantial experience in the areas of internal control and compliance auditing in accordance with Government Auditing Standards ("The Yellow Book"), Federal Single Audits in accordance with OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, the Florida Single Audit Act, and the Rules of the Auditor General of the State of Florida. Due to the concentration of this type of work in our practice, we provide each of our Governmental and non-profit accounting staff members with at least eighty hours of continuing professional education every two years, which directly relates to governmental, other "Yellow Book" audit engagements, or the audit and attestation environment.

Our professional accounting staff level allows us to place a number of trained and supervised service "teams" in the field at the same time. Therefore, we can effectively handle multiple engagements concurrently. You will find the following members of your proposed "service team" to be interested and informed about your School and responsive to your needs:

Martha G. Parker, C.P.A.
William G. Benson, C.P.A.
Jessica O. Raderstorf

Engagement Partner
Second Partner Review
Manager

A profile for each service team member is included in Section IV for your review.

Our firm recognizes that the most important product we can provide to a client is prompt and effective service of the highest quality. All our efforts, as a firm, are directed towards achieving that goal. We are confident we can serve you to your complete satisfaction and we are committed to utilizing the highest level of skills available in our firm to provide a service level beyond your expectations.

We appreciate this opportunity to present our firm for your consideration, and we thank you for your interest. We know that the Keefe McCullough service philosophy will best serve your School's present and future auditing needs. This proposal is a firm and irrevocable offer for ninety (90) days from the date of the proposal.

Regards,

KEEFE McCULLOUGH

William G. Benson, C.P.A.



With Costs Up,
Schools Must
Innovate To Do
More With Less



CPA's + Trusted Advisors

Keefe
McCullough

TECHNICAL PROPOSAL

Section II



6550 N. Federal Highway
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Fort Lauderdale, FL 33308



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954.771.0896



1. General Requirements

The purpose of the Technical Proposal is to determine the qualifications, competence and capacity of the firms seeking to undertake an independent audit of the IDEA Florida, Inc. in conformity with the requirements of this Request for Proposals. As such, the substance of proposals will carry more weight than their form or manner of presentation. The Technical Proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposal requirements.

We believe our proposal demonstrates the qualifications of the firm and of the staff to be assigned to this engagement. It also specifies an audit approach that will meet the RFP requirements. Our proposal addresses all the points outlined in the request and provides a straightforward, concise description of the proposer's capabilities to satisfy the requirements.

2. License to Practice in Florida

An affirmative statement should be included, indicating that the firm and all assigned supervisory professional staff are properly licensed to practice in Florida and qualified to perform governmental audits.

Keefe McCullough is properly licensed in the State of Florida by the Department of Professional Regulation. Our license number is AD 0010282. Further, all members of the firm that are designated as Certified Public Accountants are properly licensed in the State of Florida.

3. Firm Qualifications and Experience

The Request for Proposal should state the size of the firm's governmental staff, the location of the office from which the work on this engagement is to be performed and the number and level of the professional staff to be employed in this engagement on a full-time basis and the number and level of staff to be so employed on a part-time basis.

Keefe McCullough has grown as a firm for over fifty (50) years and we are located in Fort Lauderdale to serve the South Florida area. Our office consists of ten partners, approximately eighty professional accounting staff members and administrative support personnel.

Our professional accounting staff level allows us to place a number of trained and supervised service "teams" in the field at the same time. Therefore, we can effectively handle multiple engagements concurrently. You will find the following members of your proposed "service team" to be interested and informed about your School and responsive to your needs:

Martha G. Parker, C.P.A.
William G. Benson, C.P.A.
Jessica O. Raderstorff

Engagement Partner
Second Partner Review
Manager

A profile of each service member is included in Section IV for your review.

If the firm is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium should be separately identified, and the firm that is to serve as the principal auditor should be noted, if applicable.

Keefe McCullough is not a joint venture or a consortium.

In a joint Request for Proposal, the principal firm should complete and sign the Request for Proposal Signature Page, and the structure, duties and responsibilities of each firm should be clearly delineated.

This is not a joint request for proposal.



Each firm is also required to submit a copy of the report on its most recent peer review, including the related letter of comments and the firm's response to the letter of comments. This should also include a statement whether that peer review included a review of specific local government engagements.

Our firm participates in the American Institute of Certified Public Accountants Peer Review Program and we have received unmodified opinions with no letter of comments on all of our previous peer reviews. We have provided the most recent quality control review documentation for your reference in Section V. This quality control review included a specific review of the City of Key West, Florida audit workpapers, financial statements and reports. No management comments were included a part of the quality review process.

The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations. The firm shall provide an explanation of all pending, local office litigation as well as all litigation related to the firm's audits of State or Local Government entities.

Because our firm performs a substantial number of "Yellow Book" type engagements, we routinely receive desk reviews from various government agencies. We have had no field reviews during the last three years.

We are not aware of any disciplinary action ever taken or now pending against our firm or any of our professional accounting staff.

4. Partner, Supervisory and Staff Qualifications and Experience

The firm should identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists who would be assigned to the engagement, and indicate whether each such person is licensed to practice as a certified public accountant in Florida. The firm also should provide information on the number of years performing government audits as well as the auditing experience of each person, including information on relevant continuing professional education for the past two (2) years and membership in professional organizations relevant to the performance of this audit.

The firm should provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. The firm also should indicate how the quality of staff over the term of the agreement will be assured.

Our proposed audit team is comprised of the following principal supervisory and management staff:

Martha G. Parker, C.P.A.
William G. Benson, C.P.A.
Jessica O. Raderstorf

Engagement Partner
Second Partner Review
Manager

A profile of each audit team member is included in Section IV, which lists specific governmental experience, qualifications, continuing professional education and memberships in professional organizations relevant to the performance of the audit.

Due to our firm's concentration of governmental and not-for-profit clients, we sponsor continuing professional education courses annually regarding a variety of governmental subjects, including Governmental Accounting Standards Board (GASB) pronouncements. One eight-hour governmental seminar is offered to our governmental clients. In addition, our entire professional governmental accounting staff takes eighty hours of "governmental qualified" continuing education courses every two years.



We have experienced very low turnover of our professional accounting staff members and our firm philosophy emphasizes direct partner involvement in each engagement including various phases of the audit fieldwork and review processes. We believe this partner involvement positively impacts engagement staff continuity.

5. Similar Engagements with Other Charter Schools

For the firm's office that will be assigned responsibility for the audit, provide a list of audit engagements performed in the last two years and include the name and phone number of the customer point of contact for each audit engagement.

Below is a partial listing of our current charter school clients.

Charter Schools USA, Inc. (A Partial Listing)

Bonita Springs Charter School
Cape Coral Charter School
Coral Springs Charter School
Downtown Miami Charter School, Inc.
Duval Charter High School at Baymeadows
Gateway Charter High School
Gateway Charter School
Governor's Charter Academy
Hollywood Academy of Arts & Science
Hollywood Academy of Arts & Science Middle School
iVirtual League Academy
Keys Gate Charter High School
Magnolia School of Excellence
Manatee Charter School
North Broward Academy of Excellence
North Broward Academy of Excellence Middle School
Renaissance Charter School at Chickasaw Trail
Renaissance Charter School at Coral Springs
Renaissance Charter School at Hunter's Creek
Renaissance Charter School at Palm's West
Renaissance Charter School at Plantation
Renaissance Charter School at Summit
Renaissance Charter School at Tradition
Renaissance Charter School at University
Renaissance Charter School at West Palm Beach
Renaissance Charter School, Inc.
Renaissance Elementary Charter School
Renaissance Middle Charter School
Six Mile Charter Academy
Winthrop Charter School
Woodmont Charter School
Ms. Hillary M. Daigle, Senior Vice President of Finance
954-202-3500

Imagine Schools - Chancellor Campus

Mr. Jorge Puente-Duany
561-585-1189

Innovation Charter School, Inc.

Ms. Nicole Johansson, Treasurer/Secretary
954-715-1777

Sigsbee Charter School, Inc.

Mr. Kevin Madok, Treasurer
305-294-1861

New Alternative Education High School of Broward County, Inc.

New Alternative Education High School of Osceola County, Inc.

New Alternative Education High School of Leon County, Inc.

New Alternative Education High School of Miami-Dade County - South, Inc.

New Alternative Education High School of North Broward County, Inc.

Mr. John Doane, Accountant
561-296-5705

Archimedean Academy, Inc.

Archimedean Upper Conservatory
Mr. Dimitrios Bardoutsos, Accountant
305-279-6572

Central Charter School Assistance Unlimited, Inc.

Mr. Gene Lawson
954-735-6295

Florida High School for Accelerated Learning - Hillsborough Campus

Mr. Jess Johnson, Treasurer
813-864-1688

Florida International Academy, Inc.

Ms. Sonya Mitchell, Executive Director
305-685-8190

In addition to performing over sixty (60) school audits, our firm presently audits fourteen (14) South Florida municipalities and over one hundred (100) South Florida not-for-profit organizations.



6. Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this Request for Proposal. In developing the work plan, reference should be made to such sources of information as the IDEA Florida Charter School's budget and related materials, organizational charts, manuals and programs and financial and other management information systems.

Proposers will be required to provide the following information on their audit approach:

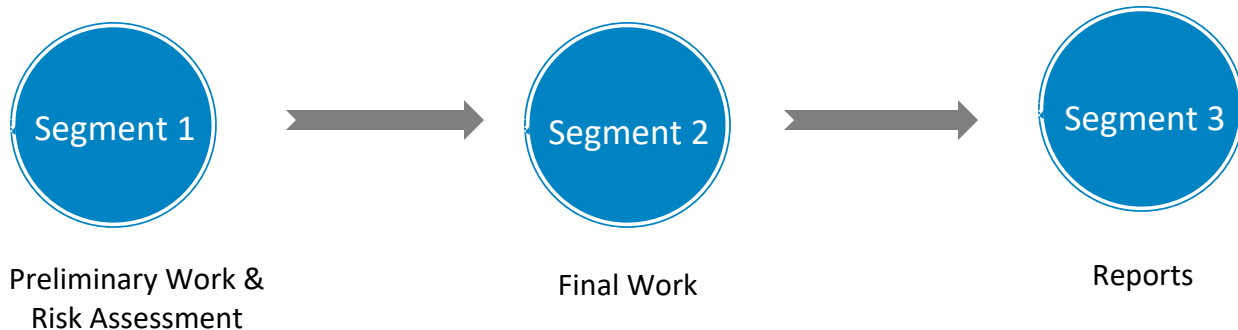
- A. Proposed segmentation of the engagement
- B. Level of staff to be assigned to each proposed segment of the engagement
- C. Type and extent of analytical procedures to be used in the engagement
- D. Approach to be taken to gain and document an understanding of the IDEA Florida Charter School's internal control structure
- E. Approach to be taken in determining laws and regulations that will be subject to audit test work
- F. Approach to be taken in drawing audit samples for purposes of testing

A detailed outline of our audit approach is provided on the following pages.

In performing the financial and compliance audits for the School we will follow very detailed and comprehensive audit programs. Further, it is our policy to utilize the talents of our client's personnel wherever and whenever it is feasible to do so in the course of any engagement in order to most efficiently and economically perform the engagement.



Specific Audit Approach



Segment 1

Preliminary Work &
Risk Assessment

The first segment will be performed by two professional staff members, will encompass approximately 40 hours and commence in June.

Obtain an understanding of the accounting and management systems including documentation of the system of internal control through conferences with the various key finance department personnel and standardized checklists.

Obtain information needed to identify risk assessment by making certain inquiries and considering fraud risk factors and other information.

Assess control risk and determine extent of testing of systems to be relied upon for final field work.

Review and perform certain transaction and procedural tests which will include the examination of source documents. These tests of the system will include tests of cash receipts, cash disbursements and payroll. Audit samples will be determined based on transaction size and number of total transactions.

Perform preliminary analytical review procedures.

Perform testing of fixed asset additions which will include review and testing of repairs and maintenance.

Select sample of promises to give which will be confirmed.

Review Board of Director minutes.

Coordinate preparation of confirmation requests.

Plan the additional segments of the financial audit procedures with the School's finance personnel including a list of schedules and working papers to be prepared by client personnel.



Segment 2

Final Work

The second segment will be performed by two professional staff members, will encompass approximately 80 hours and will commence in August.

Perform various tests and validation procedures on selected asset, liability and equity accounts.

Examine certain revenue and expenditure accounts.

Send confirmations where applicable.

Perform final analytical procedures.

Working paper review and proposed journal entry approval.

Exit conference with management. We would have a meeting with senior management regarding the result of our testing prior to the end of fieldwork.

Sample sizes in the various phases of the engagement would be determined based on population sizes, audit objectives and nature of transaction and/or account. We have standardized checklists and audit software that assists in the selection of these samples. Additionally, we would utilize both "statistical" and "non-statistical" methods to select certain test transactions.

We will also utilize various forms of analytical procedures to accomplish certain audit objectives. We anticipate areas of concentration subject to analytical procedures to be tuition and program revenues and certain expenditures. We retain the right to use judgment as to the extent of analytical procedures to be used based mainly on the results of other testing completed and reliance on internal control systems.

In addition, we utilize personal computers and paperless audit software, where applicable, in connection with our audit workpaper preparation and documentation.

Segment 3

Reports

The third segment will be performed by two professional staff members, will encompass approximately 40 hours and will commence in August.

A report on the fair presentation of the basic financial statements as a whole, in conformity with accounting principles generally accepted in the United States.

A report on supplemental information accompanying the financial statements.

Any other required reports.

Attendance at Finance Committee and Board of Directors meetings as requested.





The Request for Proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the staff of IDEA Florida Charter School or their agents.

At this time, we are not aware of any potential audit problem areas. If selected, we will communicate any potential problem areas we become aware of during the audit. At that time, we would outline our approach to resolving such problem areas and the level of assistance necessary from the School's personnel.





PRICE PROPOSAL AND MANNER OF PAYMENT

Section III





FEE STRUCTURE

1. Price Proposal

The price proposal should contain all pricing information relative to performing the audit engagement as described in this request for proposals. The total all-inclusive maximum price proposal is to contain all direct and indirect costs including all out-of-pocket expenses. The price shall be expressed as a total price per each fiscal year of the audit, extending out 3 fiscal years, with an annual renewal option beyond 3 years.

Our fee for services rendered will be based upon the difficulty of your engagement and the time and skill level of our personnel assigned. Work is assigned, according to its complexity, to the appropriate member of our staff.

We estimate our fees for your engagement to be as follows:

Year Ending June 30,	Financial Statements Audit	Tax Return (Form 990)
2021	\$ 13,000	\$ 1,500
2022	\$ 24,000	\$ 2,500
2023	\$ 45,000	\$ 3,000
OPTION YEARS		
2024	\$ 65,000	\$ 4,500
2025	\$ 85,000	\$ 5,500

2. Manner of Payment

Progress payments will be made on the basis of hours of work completed during the course of the engagement.

We agree to the School's manner of payment.





TEAM MEMBER PROFILES

Section IV





MARTHA G. PARKER, C.P.A.

Partner

EXPERIENCE

- 10 years at Keefe McCullough
- 2 years at SLB Insurance Group
- 3 years at Castle Wealth Management
- 4 years at Northstar Homes

EDUCATION

- BA (Accounting and Finance) Florida Atlantic University
- Masters (Forensic Accounting) Florida Atlantic University

PROFESSIONAL ORGANIZATIONS

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Florida Government Finance Officers Association

CONTINUING PROFESSIONAL EDUCATION

- Total CPE hours for the last three years are 124, of which 66 directly relate to governmental continuing education.

COMMUNITY INVOLVEMENT

- Member of the National Center for Employee Ownership
- Member of the Junior League of Boca Raton

EXPERIENCE

Martha Parker has extensive experience managing governmental audit engagements. She provides guidance on accounting and auditing, compliance audits, internal control assessments and financial reporting. She is experienced and qualified with respect to "Yellow Book", Uniform Guidance and Rules of the Auditor General of the State of Florida compliance auditing reporting. Martha has assisted municipalities and other entities in planning for and implementing upcoming governmental pronouncements. She regularly attends and speaks at seminars dealing with accounting and audit problems, reporting and disclosure issues.

ENGAGEMENT ROLE

Martha will oversee all services provided and ensure that they are delivered in a timely and efficient manner. She will be responsible for all matters concerning accounting and auditing policy and practice, participate in all segments of our engagement, review all working papers and reports prepared by the engagement team, and attend meetings with management or designated personnel.

PARTIAL LISTING OF SCHOOL EXPERIENCE

- | | |
|---|--|
| * Bonita Springs Charter School | * Cabarrus Charter Academy |
| * Cape Coral Charter School | * Cardinal Charter Academy |
| * Clay Charter Academy | * Coral Springs Charter School |
| * Duval Charter Scholars Academy | * Duval Charter School at Mandarin |
| * Duval Charter School at Westside | * Keys Gate Charter School |
| * Manatee Charter School | * Renaissance Charter School at Central Palm |
| * Renaissance Charter School at Coral Springs | * Renaissance Charter School at Hunter's Creek |
| * Renaissance Charter School at Palms West | * Renaissance Charter School at Wellington |
| * Renaissance Charter School at West Palm Beach | * Six Mile Charter Academy |
| * Many other schools and not-for-profits | |



WILLIAM G. BENSON, C.P.A.

Managing Partner

EXPERIENCE

- 37 years at Keefe McCullough

EDUCATION

- B.S. (Business Administration & Accounting)
Washington and Lee University

PROFESSIONAL ORGANIZATIONS

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Florida Government Finance Officers Association
- Florida Board of Accountancy

CONTINUING PROFESSIONAL EDUCATION

- Total CPE hours for the last three years are 168, of which 140 directly relate to Government Audit Standards.

COMMUNITY LEADERSHIP

- Food for the Poor (vice chair of board, treasurer, vice president)
- Catholic Community Foundation (board chair, past treasurer)
- Executives of Broward (past president, treasurer)
- Sheriff's Foundation of Broward, Inc. (board member, treasurer)

EXPERIENCE

Bill Benson has more than 37 years of nonprofit audit experience. He has a proven track record of delivering high quality audit and advisory services to large and intricate nonprofit entities. He is experienced and qualified with respect to "Yellow Book", Uniform Guidance and Rules of the Auditor General of the State of Florida compliance auditing reporting. Bill assists his clients in many areas of accounting including restructuring their existing loan agreements and bond indentures, developing annual operating budgets, assisting with their dealings with financial institutions and the development of business plans, financial planning and proforma financial statements. He has assisted numerous nonprofit entities with accounting standard implementation and internal control assessments.

ENGAGEMENT ROLE

Bill will add another layer of review to the engagement while utilizing his extensive experience serving nonprofit entities. He will serve as a valuable technical resource for the engagement team to draw upon throughout the audit. He will ensure that your organization receives timely audit services by providing any and all resources necessary.

PARTIAL LISTING OF SCHOOL EXPERIENCE

- * Charter Schools USA, Inc.
- * Cape Coral Charter School
- * Duval Charter School at Arlington
- * Gateway Charter High School
- * Hollywood Academy of Arts & Science
- * Lee County Community Charter Schools, LLC
- * Renaissance Charter School at Coral Springs
- * Winthrop Charter School
- * Many other Schools and not-for-profits
- * Bonita Springs Charter School
- * Downtown Miami Charter School, Inc.
- * Duval Charter School at Baymeadows
- * Gateway Charter School
- * Keys Gate Charter High School
- * North Broward Academy of Excellence
- * Renaissance Charter School at Plantation
- * Woodmont Charter School



JESSICA O. RADERSTORF

Manager

EXPERIENCE

- 9 years at Keefe McCullough
- 5 years at Junior Achievement of South Florida, Inc.

EDUCATION

- BA (Accounting) Florida Atlantic University

CONTINUING PROFESSIONAL EDUCATION

- Total CPE hours for the last two years are 62, of which 32 directly relate to Government Auditing Standards.

OTHER EXPERIENCE

- Attended numerous courses and seminars dealing with accounting and audit problems, reporting and disclosure issues (these include accounting and reporting for nonprofit organizations, governmental entities and the Federal and Florida Single Audit Acts).

EXPERIENCE

Jessica has over 9 years of accounting and auditing experience with Keefe McCullough, focused primarily in the nonprofit sector. She has supervised audit engagements of large and complex nonprofit entities. She specializes in internal control assessments, compliance audits, and preparing financial statements for nonprofit entities. She has attended and participated in numerous seminars regarding nonprofit accounting, auditing, internal controls, and compliance.

ENGAGEMENT ROLE

Jessica will be involved in every segment of the audit. Beginning with the initial planning of the audit through the issuance of the financial statements. She will oversee the day-to-day performance of the audit and manage the audit team. She will perform technical reviews of all workpapers and is responsible for reviewing all financial statements and reports issued.

PARTIAL LISTING OF SCHOOL AND NON-PROFIT EXPERIENCE

- * Central Charter School Assistance Unlimited, Inc.
- * Imagine Schools - Chancellor Campus (a Division of the Learning Excellence Foundation of South Palm Beach County, Inc.)
- * The Florida Christian School of Dade County, Inc.
- * Learning Excellence Foundation, Inc.
- * Broward College Foundation
- * Council for Educational Change, Inc.
- * Junior Achievement of South Florida, Inc.
- * Many other Schools and not-for-profits



ATTACHMENTS

Section V



AJK

AJK, LLC

CERTIFIED PUBLIC ACCOUNTANTS

P.O. Box 609 □ 405 Second Street □ Manchester, GA 31816
(706) 846-8401 □ Fax (706) 846-3370

Report on the Firm's System of Quality Control

To the owners of Keefe, McCullough & Co., LLP and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Keefe, McCullough & Co., LLP (the firm) in effect for the year ended August 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

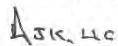
Engagements selected for review included engagements under Government Auditing Standards, including a compliance audit under the Single Audit Act, and audits of employee benefit plans.

MEMBERS OF
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

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

Opinion

In our opinion the system of quality control for the accounting and auditing practice of Keefe, McCullough & Co., LLP in effect for the year ended August 31, 2020 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Keefe, McCullough & Co., LLP has received a peer review rating of *pass*.



AJK, LLC
Manchester, Georgia
December 16, 2020

AJK





FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

January 22, 2021

William Benson
Keefe, McCullough & Co., LLP
6550 N Federal Hwy FL 4
Fort Lauderdale, FL 33308-1404

Dear William Benson:

It is my pleasure to notify you that on January 21, 2021, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is February 29, 2024. This is the date by which all review documents should be completed and submitted to the administering entity. Since your due date falls between January and April, you can arrange to have your review a few months earlier to avoid having a review during tax season.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
800-342-3197 ext. 251

cc: David Jordan, Israel Gomez

Firm Number: 900010036786

Review Number: 580500

3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197, in Florida | 850.224.2727 | Fax: 850.222.8190 | www.ficpa.org



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Keefe
McCullough

SOUTH FLORIDA BUSINESS JOURNAL



BEST PLACES TO WORK



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4th Floor
Fort Lauderdale, FL 33308



support@KMCcpa.com



www.KMCcpa.com



954.771.0896

Keefe M̄Cullough

CPA's + Trusted Advisors



6550 N. Federal Highway
4th Floor
Fort Lauderdale, FL 33308



support@KMCcpa.com



www.KMCcpa.com



954.771.0896

**PROPOSAL FOR INDEPENDENT
FINANCIAL STATEMENT AUDIT FOR
IDEA FLORIDA Inc.**

**For the Fiscal Year Ending June 30, 2021,
and Two Subsequent Years**

*Submitted on November 8, 2021 by:
Heather K. McDonough, CPA, President*

Prepared by: McDonough CPA Solutions, PA
November 8, 2021

Contact: Heather K. McDonough, CPA
1005 Viera Blvd. Suite 203
Rockledge, FL 32955
(321) 241-4866

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November 8, 2021

Board of Directors
IDEA Florida Inc.
Ft. Lauderdale, FL

Dear Members of the Board:

McDonough CPA Solutions, PA is pleased to provide you with a proposal for auditing and tax services for IDEA Florida Inc. (the "Nonprofit") that includes the Nonprofit's financial and compliance audit and forms 990 for the fiscal year ending June 30, 2021, the two Hillsborough County Charter Schools' financial and compliance audits and forms 990 for June 30, 2022, and three Hillsborough Charter Schools and two Duval Charter Schools' (the "Charters") financial and compliance audits and forms 990 for the fiscal year ended June 30, 2023. In this proposal, we believe that you will learn that our firm is not only highly qualified to perform the audits for the Nonprofit and Charter Schools but is prepared to do what it takes to provide extra level of service required to maintain a long-term business relationship.

McDonough CPA Solutions, PA specializes in not for profit and charter school audits. We are a Florida based CPA firm that audits 9 charter schools annually including 5 bond schools and a variety of other local governmental and nonprofit agencies. McDonough CPA Solutions, PA has two offices to serve you in Merritt Island and Rockledge, Florida. We offer IDEA Florida, Inc. our desire to grow our audit base with our competitive fees and personalized service.

Our key audit staff have combined over 30 years of nonprofit and charter school experience from past audit and consulting positions. Assisting Matthew and I will be a team of experienced audit staff.

We are committed to providing IDEA Florida, Inc. with excellent auditing services. You can expect that Matthew and I will personally be involved in your audit. You will find that the level of active partner and supervisor time afforded by McDonough CPA Solutions, PA is unmatched by other audit firms.

McDonough CPA Solutions, PA is committed to meeting all requirements and timelines for the successful completion of the engagement. Upon concluding the contract terms, McDonough CPA Solutions, PA will hold a pre-audit meeting and set forth specific work plans and due dates for each major audit area. Regular progress meetings will be held, and any issues will be resolved timely and before release of final reports.

McDonough CPA Solutions, PA proposal and other appropriate items are valid, firm, and irrevocable for sixty days. After reading through our proposal, if you have any questions, please feel free to contact me at (321) 241-4866.

Sincerely,

A handwritten signature in black ink, appearing to read "Heather K. McDonough". The signature is fluid and cursive, with a long, sweeping tail that extends to the right.

Heather K. McDonough, CPA
President

DETAILED PROPOSAL

1. GENERAL REQUIREMENTS

McDonough CPA Solutions, PA is a Florida based CPA firm located in Central Florida. Heather McDonough, CPA, and President, will lead the proposed auditing services that include an audit of the annual financial and compliance statements and form 990s for IDEA Florida, Inc for the fiscal year ending June 30, 2021, the two Hillsborough County Charter Schools' financial and compliance audit and form 990 for June 30, 2022, and three Hillsborough Charter Schools and two Duval Charter Schools' (the "Charters") financial and compliance audits and form 990 for the fiscal year ended June 30, 2023.

When considering whether to hire our firm, you will find that McDonough CPA Solutions, PA can be differentiated from our competitors in several areas, such as:

- LOCAL, EXPERIENCED AND INVOLVED PARTNERS: Heather McDonough, CPA has 30 years of audit, tax and consulting experience garnered from 21 years in public accounting and 9 years working with non-profit organizations. You can expect that Mrs. McDonough will be accessible to IDEA Florida, Inc. when the audit is underway and lend her expertise freely on accounting and internal control issues.
- TIMELY AUDITS: McDonough CPA Solutions, PA is committed to meeting all audit deadlines. All of our audits have been performed according to agreed upon audit schedules with final reports to the State of Florida Auditor General filed on time.
- COMMITMENT TO QUALITY: McDonough CPA Solutions, PA has received an "unqualified" audit opinion by our peer reviewers regarding our firm's Quality Control Standards. All audits submitted to the state have been approved. Current client references are available upon request.
- SMOOTH AUDIT PROCESS: McDonough CPA Solutions, PA specializes in governmental and not-for-profit entities, making for a smooth audit process. McDonough CPA Solutions, PA guarantees that: (1) trained and supervised staff will be available, (2) clients will be given a detailed review plan, (3) McDonough CPA Solutions, PA will be considerate of your staff and their workload; and, (4) all review findings will be discussed before the report is finalized.
- FINDING SOLUTIONS: McDonough CPA Solutions, PA is not content to simply identify problem areas that may exist in your organization; but seeks ways to help provide solutions. Any CPA firm can discover a problem, but with our combined backgrounds and experiences, we can supply our clients with a range of possible solutions.

The following proposal provides more specific information on the scope of the audit services, our experience, qualifications, client references and approach. We appreciate your consideration of our firm.

General Requirements (cont'd)

2. FIRM LICENSE, AFFILIATIONS AND ASSOCIATIONS

McDonough CPA Solutions, PA is a member of the American Institute of CPAs, which requires an independent peer review every three years. McDonough CPA Solutions, PA is licensed with the Florida State Board of Accountancy and a member of the Florida Institute of Certified Public Accountants.

3. FIRM QUALIFICATIONS AND EXPERIENCE

Staff Capacity

McDonough CPA Solutions, PA has two offices in Merritt Island and Viera, FL. We have 6 professional employees and sufficient capacity to provide excellent audit and tax services to the IDEA Florida, Inc.

Location of Offices

Viera Corporate Office

1005 Viera Blvd. Ste. 203
Rockledge, FL 32955

Merritt Island Corporate Office

445 W Merritt Ave.
Merritt Island, FL 32953

There are no pending Federal or State desk reviews or field reviews. There is no pending litigation.



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

July 22, 2019

Heather McDonough
McDonough CPA Solutions
7025 N WICKHAM RD STE 110
MELBOURNE, FL 32940-7503

Dear Heather McDonough:

It is my pleasure to notify you that on July 18, 2019, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is March 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity. Since your due date falls between January and April, you can arrange to have you review a few months earlier to avoid having a review during tax season.

As you know, the report had a peer review rating of pass. The Committee asked me to convey it congratulations to the firm.

FICPA Peer Review Committee

Thank you for your
cooperation.

Sincerely,

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
800-342-3197 ext. 251
Florida Institute of CPAs

cc: William Moss

Firm Number: 900008660967

Review Number: 563091

4. PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE

Listed below are the qualifications of the individuals who we anticipate will serve on your engagement:

Heather McDonough, CPA

Heather McDonough, CPA will be the partner with primary responsibility over the accounting services engagement. Heather has served dozens of nonprofit and governmental agencies over the past 30 years: 22 in public accounting as a staff and partner at Berman Hopkins, CPAs and then starting her own firm in 2014, focusing on auditing and tax, as well as 9 years working directly for non-profit agencies. She has provided audit, tax compliance and financial consulting services in areas of organizational analysis, budgeting, negotiations, and multi-year planning. As the founding partner of McDonough CPA Solutions, PA, Heather provides her clients with creative and practical solutions to problems and through discussion to understand client issues and concerns to develop the best program for moving forward in an optimal manner.

Matthew Carver, Audit Manager

Matthew Carver holds a Master of Business Administration with an emphasis in Accountancy. After graduating from Saint Leo University, Florida in 2011, Matthew began his auditing career with Purvis Gray CPAs, Gainesville Florida relocating later to Berman Hopkins CPAs in Viera, Florida. Working in both the audit and tax departments, Matthew gained experience with audits of local governments and various not-for-profit organizations, while also performing tax preparation. In 2017, Matthew temporarily left public account taking a position as the Vice President of Finance and Operations with the Astronaut Scholarship Foundation. Matthew has over 9 years of experience specifically working on local governments, public school districts, independent charter school, and not-for-profit audits as well as accounting and tax preparation services. Matthew has knowledge and experience with auditing for Federal Single Audits and State of Florida compliance requirements. In addition to McDonough CPA Solutions, PA in-house training, Matthew annually maintains CPE requirements for the audits and yellow-book engagements.

Kristen Underwood, CPA

Kristen Underwood, CPA is an experienced tax partner within the firm. She has a wide breadth of tax knowledge in a variety of for-profit and not-for-profit industries. Kristen has been in the public accounting environment, working for national and local firms, since 2008

5. SIMILAR ENGAGEMENTS WITH OTHER CHARTER SCHOOLS

McDonough CPA Solutions, PA has considerable experience auditing and consulting with governmental agencies, charter schools and nonprofits. Our audit client include the following:

Sample of McDonough CPA's Charter and Not-for-Profit Clients

Pineapple Cove Classical Academy, Kelly Gunter, 321-216-4715
Pineapple Cove Classical Academy at West Melbourne, Kelly Gunter, 321-216-4715
The Learning Academy of Santa Rosa County, Inc., Andrea James, 850-650-3984 ext 104
Walton Academy, Inc., Andrea James, 850-650-3984 ext 104
Okaloosa Academy, Inc., Andrea James, 850-650-3984 ext 104
Liza Jackson Preparatory School, Inc., Terri Robert, 850-833-3321
Championship Academy of Distinction at Davie High, Inc., Allison Becka, 321-501-7905
Championship Academy of Distinction at K-8, Inc., Allison Becka, 321-501-7905
Royal Palm Charter School, Inc., Shannon Shupe, 321-723-0650

Size and Organization

McDonough CPA Solutions, PA specializes in governmental and not-for-profit industry service. We provide audit and reviews services to local governments, charter schools, foundations, and other not-for-profit, for profit and governmental entities. We also offer consulting and other attest services, as well as tax preparation for not-for-profit and for-profit entities. Annually, we audit several charter schools and not-for-profit entities.

McDonough CPA Solutions, PA was established in 2014. McDonough CPA Solutions, PA offers accounting, tax and attestation & auditing services. With our abundance of knowledge and experience, McDonough CPA Solutions, PA is hard to match. McDonough CPA Solutions, PA has a team of seven, including three CPA's, professional auditors and accountants, and experienced administrative support staff. We anticipate adding more accounting and auditors as our practice continues to grow. We are proud to offer our services to public agencies, not-for-profit entities, and their affiliates.

The management and staff of McDonough CPA Solutions, PA all have a solid foundation in governmental finance, including years of experience in governmental agency audits, hands-on business management, and consulting assignments with governmental agencies. In particular, it is the technical strength of our managers and their direct personal involvement in all aspects of the engagement that sets McDonough CPA Solutions, PA apart from other CPA firms.

Firm Independence

One of the benefits of an audit is having an "independent" assessment of your internal controls over financial statements and compliance matters. Our quality control program ensures that we adhere to the strictest standards of auditor independence, including those required by the Standards for Audit of Governmental Organization, Programs, Activities and Functions, published by the United States General Account Office. We ensure that all firm partners and any staff working on the engagement do not have any financial or other interests in your organization other

than a strictly professional one. Our continued success as your business partner depends upon our independence.

Professional Relationship with IDEA Florida, Inc

McDonough CPA Solutions, PA has had no personal or business relationship with the IDEA Florida, Inc. or its board members. Should a professional relationship occur that presents an independence conflict during the contract period, McDonough CPA Solutions, PA would immediately notify your organization.

Equal Opportunity Employer

McDonough CPA Solutions, PA is an equal opportunity employer. We do not discriminate based on race, ethnicity, age or religion. We are in compliance with all applicable federal and state laws and regulations relating to equal opportunity employment.

Indemnity

McDonough CPA Solutions, PA has professional liability insurance and will indemnify and hold harmless the IDEA Florida, Inc. from and against all losses and claims in the execution of our work or the consequences of any negligence or carelessness on our part. We are also fully insured for workers' compensation.

Staffing Training Programs

McDonough CPA Solutions, PA's staff development program includes over **80 hours** of annual educational programs, with a focus on our industry specializations: local governmental and not-for-profit entities, with significant emphasis on charter school-related topics, such as; attendance testing, state compliance requirements, and compliance auditing under OMB Uniform Guidance.

Communication

We value a candid exchange of ideas and opinions. Our relationship extends throughout the year, and we encourage clients to call when questions arise and share their concerns with us at any time. Communications are made through a variety of methods including phone calls, email, virtual, and face-to-face meetings. The method chosen depends upon the circumstances and what works best for that client.

Standing Record of Quality Reviews

McDonough CPA Solutions, PA has a standing record of performing quality audits. Our clients and Florida Auditor General have accepted all of our audit reports. No client has terminated a contract during the performance of the audit. Additionally, we have not and are not involved in litigation, or any investigation by a state, federal or professional agency. We have not been subjected to an audit by the state and all our reports have been approved through the desk review process.

There have been no complaints levied by the State Board of Accountancy or other regulatory authority in the history of McDonough CPA Solutions, PA. None of the CPAs of McDonough CPA Solutions, PA have had any individual complaints or sanctions.

5. SPECIFIC AUDIT APPROACH

Scope of the Audit

The scope of the audit services includes auditing of financial statements of IDEA Florida, Inc. for the fiscal year ending June 30, 2021, plus annual renewal options, and will include our audit of the Nonprofit and Charters' compliance with State requirements.

Purpose of the Review

The purpose of the audit is to render the following opinions and reports:

- Auditors' report on the fair presentation of the basic financial statements as a whole, in conformity with accounting principles generally accepted in the United States.
- Auditors' Report on Internal Control over Financial Reporting based on an audit of financial statements performed in accordance with Government Auditing Standards.
- Auditor's Opinion on Compliance with applicable laws and regulations.

Audit Approach

McDonough CPA Solutions, PA believes the key to a good audit is efficiency. This ensures that the audit is thorough without performing unnecessary procedures. By following the professional standards prescribed by *Generally Accepted Auditing Standards* (GAAS) and *Government Auditing Standards*, we are certain that we are meeting our own professional standards for the industry.

In addition, we will conduct the audit to meet procedures required of:

- OMB Uniform Guidance and the Compliance Supplements, when applicable
- Other guides as required by the federal and state agencies, when applicable

McDonough CPA Solutions, PA have experienced the audit from both sides of the desk. It is this unique perspective that provides our partners with the experience to recognize important issues. The viewpoint is also tempered with appropriate sensitivity to our clients' particular situations.

McDonough CPA Solutions, PA is committed to maintaining an active role in all aspects of the audit. We understand how frustrating it can be to deal with someone that does not understand your business and will communicate with you effectively to fully understand the dynamics of your organization.

Our staff is highly trained to understand your unique business, and they are instructed to consult with the partners on all aspects of the review. We believe in a consistent approach to the review, so we try as much as possible to keep your staffing consistent from year-to-year.

Computer Assisted Audits

All of McDonough CPA Solutions, PA's staff have experience in computerized financial systems. As part of every audit, McDonough CPA Solutions, PA evaluates the internal controls over key financial cycle and included computer control procedures. We work with clients on conversion issues and have worked on a variety of systems. We use computer assisted audit techniques to evaluate large data sets and plan our audit responses.

Documentation of Internal Controls Structures

McDonough CPA Solutions, PA believes that an effective and efficient system of internal controls is critical to safeguarding nonprofits and charters assets, ensuring transactions are properly approved and recorded, and maintaining compliance with federal and state laws and regulations. Our audit approach starts with a thorough examination on the internal control structure over cycles such as:

- Purchasing and accounts payable
- Cash receipting and cash management
- Personnel and payroll
- Inventory and fixed assets
- Attendance and other compliance areas
- Financial reporting

Our examination of internal controls helps us to plan our audit procedures, but more importantly to you, we will communicate both positive control points and points where areas of improvement are needed.

Estimated Hours by Major Segment – Charter Audit Per Entity

Audit work Segments	Estimated Hours of Completion	Audit work Segments	Estimated Hours of Completion
Planning, Supervision/Review		State Compliance Testing	
Planning	3	Attendance	3
Supervision and Quality			
Control Review	4	Student Testing	3
Contingencies/Subsequent			
Events	2	Employee Testing	3
Board Minutes	2	All Other Areas	6
Correspondence (including			
Confirmations)	2	Substantive Testing Areas	
Entrance/Exit Conference	1	Assets	8
Internal Control Review/Transaction Testing		Liabilities	6
Interviews and Risk			
Assessment	2	Net Assets	2
Cash Disbursement & Payroll	4	Revenues	6
Cash Receipts	3	Expenses	5
Journal Entries	3	Report Preparation and Review	
		Audit Reports Review and	
		Opinions	8
		Management	
		Letters/Secretarial	4
		Total Audit Hours	80

Cont'd next col.

STATEMENT OF WORK

Required Involvement of Charter Personnel

McDonough CPA Solutions, PA requests sufficient space in close proximity to the accounting department and access to office equipment (e.g. copier and phones) be provided. We would also ask that the accounting staff be generally available to answer questions and pull sampled documents we need to have available upon our arrival. The nature of these items includes standard charter and state-required reports – we do not ask our clients to prepare time-consuming schedules.

McDonough CPA Solutions, PA uses paperless audit software and we encourage our clients to submit to us in advance electronic versions of documents to reduce paper waste. We have a secure Client Portal in which we can share securely posted audit materials through our website.

REPORTS TO BE ISSUED

Preparation of Report Draft, Exit Conferences and Presentations

McDonough CPA Solutions, PA will provide the Nonprofit and Charters with fully drafted audit reports at least two weeks before the due date of each report. We will also meet with the Nonprofit and Charters' management for an exit conference at each stage of the audit process (e.g., interim and year-end) including a review of the drafted financial statements. If the Nonprofit and Charters convenes an audit or finance committee, we would attend a virtual meeting to communicate the scope and results of the audit. We can also present the audit report to the Board of Directors at the conclusion of the audit upon the Nonprofit's and Charters' request.

Charters Audit: Proposed Timeframe

The following is an estimate of the audit work to be conducted throughout the year. The final schedule would be arranged based on the planning meeting that McDonough CPA Solutions, PA holds with the management personnel.

IDEA Florida, Inc. (Nonprofit) For the Year Ended June 30, 2021

Timeframe	Audit Proposed Work
November 15-November 30, 2021	Audit Planning - IRS extension form 990
December 31, 2021 - January 31, 2022	Fieldwork and Report Drafting
February 1, 2022	Draft of Financial Reports to Client for Review
February 15, 2022	Statement Attestation Deadline
February 28, 2022	Final Reports issued prior to this deadline Form 990 Draft to Client

IDEA Florida, Inc. (Charter Schools) For the Years Ended June 30, 2022 and 2023

Timeframe	Audit Proposed Work
June 30, 2022	Audit Planning
July 1 - August 29, 2022	Fieldwork and Report Drafting
August 30, 2022	Completion of Field Work
September 15, 2022	Draft of Financial Reports to Client for Review
September 30, 2022	Statement Attestation Deadline
November 5, 2022	Final Reports issued prior to this deadline. Form 990 Draft to Client

6. PRICE PROPOSAL

Fee Structure for IDEA Florida, Inc

McDonough CPA Solutions PA hereby proposes and agrees to perform the work described and to provide all labor and material necessary to perform the work in connection with the independent audit and tax preparation services.

We propose to conduct the audit engagement and submit the audit report in compliance with the instructions provided by the State Controller's Office. The following is a list of personnel by classification who will be assigned to the audits, indicating the estimated number of hours and rate per hour for the audits. The hourly billing rates indicated in the schedules below also apply to additional services not included in the original scope of work.

IDEA Florida, Inc. (Nonprofit)

Classification	Billing Rates	Estimated Hours	2020-21
Partner		3	\$ 250
Quality Control Review		2	150
Audit Manager		10	160
Staff		60	110
Clerical Assistant		5	80
		80	\$ 9,650
Total Audit Fees*			
Tax Preparation**			750
Total Professional Fees			\$ 10,400

IDEA Florida, Inc. (Charter Schools) Per School

Classification	Billing Rates	Estimated Hours	2021-22	2022-23
Partner		5	\$ 250	\$ 250
Quality Control Review		5	150	150
Audit Manager		26	160	160
Staff		40	110	110
Clerical Assistant		4	80	80
		80		
Total Audit Fees*			\$ 10,880	\$10,880
Tax Preparation**			1,000	1,000
Total Professional Fees			\$ 11,880	\$11,880

** If a Federal Single Audit under OMB Uniform Guidance (UG) becomes applicable during any given year, an additional \$2,000 will be added to the annual audit fee. A Federal Single Audit under OMB UG is applicable in any given year that the Charter expends more than \$750,000 in Federal funds.*

*** Fees noted for preparation of tax returns include Federal IRS Form 990 and related schedules. If these are not the appropriate forms or if any additional Federal or State forms are necessary, this fee may be modified based on the client tax compliance needs.*

At McDonough CPA Solutions, PA, we do not bill for incidental services related to scope of the audit and added costs (such as printing). Our fees are all inclusive and will not change unless there are significant changes in the scope of the audits or tax services proposed, as imposed by state or federal agencies.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

It is understood that the client reserves the right to reject this proposal and that this proposal will remain open and not be withdrawn for a period of 60 days after the submission deadline.

The undersigned agrees to perform the audit services specified at a total cost not to exceed the amounts shown on the previous page and including copies of the Audit Report to the Board of Directors. McDonough CPA Solutions, PA will enter into an agreement with IDEA Florida, Inc. in the form of an engagement letter upon acceptance of this proposal.

Please contact us if you have any questions regarding our fee quotes. We appreciate the opportunity to serve you.



Heather McDonough, CPA & President
McDonough CPA Solutions, PA

November 8, 2021

Date

PROPOSAL FOR PROFESSIONAL AUDITING AND OTHER SERVICES

Prepared for:

IDEA Florida Inc.

Submitted by:

Luis E. Diaz, CPA
Sharff, Wittmer Kurtz, Jackson & Diaz P.A.
4627 Ponce De Leon Blvd
Coral Gables, Florida 33146
Tel: 305-666-7229
E-mail: LDiaz@swkj-cpa.com
November 9, 2021



CERTIFIED PUBLIC ACCOUNTANTS

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CERTIFIED PUBLIC ACCOUNTANTS

Transmittal Letter

November 9, 2021

Travis Markey
Director of Finance
IDEA Florida Inc.

We are pleased to confirm our understanding of the services we are to provide for IDEA Florida Inc. (the "Organization"), for the fiscal year ended June 30, 2021 and the two fiscal years thereafter as well as proposed cost for the subsequent three years which would be subject to an annual renewal of the engagement after the 3rd year. Additionally, we are to complete the annual form 990, for each fiscal year, for submission to the IRS

We are a full-service firm located in Coral Gables, Florida. The firm has been providing professional services in South Florida for 67 years. We offer a variety of services including Taxation, Auditing, Accounting and Advisory Services, Management Consulting & Litigation Support. We are ranked number 20 of the top 25 CPA firms by the South Florida Business Journal. Our partners and staff have extensive experience over a broad range of not-for-profit types and our partners serve as board members on various charter schools and not-for-profit organizations. We received an unqualified opinion on our most recent peer review dated January 20, 2021, and it is attached in Appendix A for your reference. This peer review included audits performed on non-profit organizations.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our proposal. We are committed to perform the work within the time period. This proposal is a firm and irrevocable offer.

If you have any questions, please let us know.

Very truly yours,



Sharff, Wittmer, Kurtz, Jackson & Diaz P.A.
Certified Public Accountants



CERTIFIED PUBLIC ACCOUNTANTS

Technical Proposal

1. LICENSE TO PRACTICE IN FLORIDA

The Firm and all assigned supervisory professional staff are properly licensed to practice in Florida and qualified to perform governmental audits. The firm is a member in good standing of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants.

2. FIRM QUALIFICATIONS AND EXPERIENCE

We are a full-service firm located in Coral Gables, Florida. The firm has been providing professional services in South Florida for 67 years. We offer a variety of services including Taxation, Auditing, Accounting and Advisory Services, Management Consulting & Litigation Support.

We employ over thirty professionals and administrative staff. We have four staff members assigned to the firm's not-for-profit and government engagements. We are located in Coral Gables, Florida, from which the work on this engagement is to be performed.

We will assign a total of four full time staff to the audit engagement including an audit partner, senior audit manager, audit senior, and staff associate. If considered necessary, we will assign additional staff on a part time basis to assure the time frame commitment.

We received an unqualified opinion on our most recent peer review dated January 20, 2021 and it is attached in Appendix A for your reference. This peer review included audits performed on non-profit organizations.

3. PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE

The table below identifies the principal supervisory and management staff, who would be assigned to the engagement and summarizes the qualifications and the number of years with SWKJD of the professionals that would be assigned to the services proposed above and it is followed by bios/ resumes for each. All professionals that would be assigned to the engagement have fulfilled the 24-hour governmental continuing professional education requirement for the past two years.

Role	Name	FL License	Governmental/ Not-for-profit audits	with SWKJD	Total
Managing Partner	Luis E. Diaz	CPA	28	24	28
Partner in charge - Tax	Joseph M. Jackson	CPA	5	21	21
Partner in charge - Audit	Laura Feinberg	CPA	30	20	30
Tax Partner	Amy Beenken	CPA	N/A	10	17
Audit Senior Manager	May Escalona	CPA	13	12	14
Audit Senior	Vanessa Vandamas	CPA	2	2	3

The engagement team members named above are all current employees of our firm and presently serve in these positions. The key personnel named here will be committed to this engagement throughout its term. Our firm has a strong retention rate and has had a minimal turnover for the last three years. We don't expect any changes to our current staffing configuration or personnel.



3. PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE

Luis E. Diaz, CPA

Luis is the President and Managing Partner and has been practicing with our firm since 1997. He was promoted to partner in 2000. He has over 28 years of experience in the accounting field including: three years of experience in auditing with EY, a global leader in assurance, tax, transactions and advisory services.

His extensive base of experience includes (1) advisory services to clients on accounting and tax matters, business acquisitions, sales and valuations (2) litigation support services to attorneys, providing calculations on loss of earnings, business valuations, divorce matters, contractual disputes, searches for hidden assets, as well as consultation on complicated accounting services. (3) audit, review, accounting and tax responsibilities range from small to large closely held entities in various industries including legal and medical professional service corporations, manufacturing, real estate, retail, healthcare, and others.

Luis received his Florida Certified Public Accounting license in 1994. He is a member of the American Institute of Certified Public Accountants, the Florida Institute of Certified Public Accountants, the Cuban American Certified Public Accountants Association and the Puerto Rico Society of Certified Public Accountants. He received his Bachelor of Accounting in 1993 and later, in 1997, his Master of Accounting from Florida International University. He has 27 years of continuing education and special training in accounting and auditing, taxes, specialized industry accounting such as not-for-profits, real estate, dealerships, litigation support and other matters.

Recognitions

Luis was honored as a Humanitarian of the Year by the March of Dimes at the December 2010 Building Our Community Awards. He participated in the "I Am MDC" campaign in 2012 by Miami Dade College. He also received the Coral Gables Chamber of Commerce Diamond Award recognizing excellence in business achievement and corporate sponsorship.

Luis was honored with The Education Fund's Public School Alumni Achievement Award, in May 2015, for his great success as a community leader. He was inducted in the Miami Dade College Alumni Hall of Fame in 2018.

Community Involvement

City to City Miami

Board Member 2018 - Present

Miami Science Museum

Board of Trustees 2013 - 2015

Early Learning Coalition of Miami-Dade/Monroe

Chair, Audit Committee 2013 – 2017

St. Philips Episcopal Church and School, Coral Gables, Florida

Board of Trustees:

Member 2004-2013

Treasurer 2007-2012

Chairman, Finance Committee 2007-2012

Executive Committee 2007-2013

Steering Committee Member 2004 (includes Capital Campaign Committee)



3. PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE (CONTINUED)

Luis E. Diaz, CPA (Continued)

St. Philips Episcopal Church and School, Coral Gables, Florida (Continued)

School Board of Trustees:

Vice Chairman 2008 -2012

Development Committee 2008-2013

Ex-Officio 2013

Chairman of the Board 2012-2013

Church Board:

Treasurer 2004 – 2005

Treasurer and Chairman of the Board 2006

Steering Committee Member* 2004 – 2007 (includes Capital Campaign Committee)

St. Philips Foundation

Audit Committee 2009

True North Classical Academy

Board of Directors 2013 – Present

True North Classical Foundation

Board Member 2017 – Present

Coral Gables Chamber of Commerce

Trustee Representative 1997 - Present

Finance Committee 2008 - Present

University of Miami Citizen's Advisory Board

Member 2003-2012, 2018-Present

A123 Credit Counselors, Inc.

Board of Directors 2007 - Present

University of Miami Beaux Arts, Festival of Arts

Volunteer 2008-2012

Miami City Ballet

Host Committee 2008

Luis E. Diaz, CPA (Continued)

The Rita Bachelor Foundation

Director 2009-2011

Baptist Health Foundation

Young Philanthropists of Baptist Health Steering Committee 2009-2012



3. PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE (CONTINUED)

Laura S. Feinberg, CPA

Laura has been practicing with our firm since 2001 and was promoted to partner in 2018. Laura is experienced in all phases of accounting and auditing. She has over 29 years of experience in the accounting field. Her related experience, qualifications and education are as follows:

EXPERIENCE:

Sharff, Wittmer, Kurtz, Jackson & Diaz P.A. Coral Gables, Florida 06/01 –present
Partner

- Manage audit department and perform detailed review of all attestation and review engagements
- Prepare financial statements in accordance with GAAP and GAGAS
- Clients range from small to large closely held entities in various industries including distributors, retail, dealerships, healthcare, post-secondary schools and not-for-profits.

The Hertz Group, Cooper City, Florida 06/95 – 06/01
Controller

- Monthly review of journal entries and preparation of financial statements for multiple companies, including Interim Healthcare
- Supervised the accounting and payroll departments
- Reviewed and /or prepared schedules for year-end audits, as well as for various government agencies

Rachlin Cohen & Holtz, CPA's Coral Gables, Florida 02/93 – 06/95
Senior Accountant

- Supervised, planned and budgeted audit engagements
- Prepared financial statements

Grant Thornton, CPA's Fort Lauderdale, Florida 10/91 – 02/93
Staff Accountant

- Preparation of work papers and financial statements

QUALIFICATIONS AND EDUCATION:

- Certified Public Accountant since 1995
- Licensed in Florida and New York
- Bachelor in Business Administration, graduated in 1991 from Hofstra University, Hempstead, New York
- Continuing education for 26 years in accounting and auditing, taxes specialized industries such as not-for-profit and governmental

PROFESSIONAL & COMMUNITY INVOLVEMENT:

- Member of American Institute of Certified Public Accountants
- Member of Florida Institute of Certified Public Accountants
- Appointed to the FICPA Woman in Leadership Committee, 2019 to 2021
- Appointed to the FICPA Accounting Careers and Education Committee, 2021
- Appointed to the FICPA Appointed to the FICPA Accounting Careers and Education Committee, 2021



3. PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE (CONTINUED)

Joseph M. Jackson, CPA

Joseph started his accounting career at SWKJD in 2000 and was promoted to partner in 2006. He currently serves as the Managing Partner of Tax Services and leads SWKJD's team of highly skilled tax professionals working with clients both domestically and internationally in a variety of industries. Joseph is highly respected for his knowledge in domestic and international tax structures, tax planning for real estate developers and investors, income & estate planning for high-net-worth individuals. He is as adept in international matters as he is with domestic tax structures and strategies, often working with our international tax professionals on voluntary disclosure cases, pre-immigration planning, and creating corporate structures to minimize worldwide taxation and ensure international tax compliance. He works with many family offices and advises multigenerational families both domestically and abroad. In addition, Joseph has provided over 20 years of consulting and accounting/tax advice at the board and committee level for many local nonprofit organizations. His qualifications and education are as follows:

Areas of Concentration

- Tax planning for High-Net-Worth Individuals and family offices, both Domestic and Foreign
- Estate Planning
- International Tax Matters
- Pre-Immigration Tax Planning
- Mergers and acquisition
- Real estate investment groups
- Real estate development, purchases, and capital acquisition
- Tax-free exchanges
- Not for profit accounting and tax compliance
- Business consulting and strategy
- Fiduciary activities, including serving as trustee, executor, and protector
- Foreign trusts
- Wealth transfer and asset protection
- International company expansion and cross-border issues
- US investments for non-residents

Professional & Community Involvement

- Member, Florida Institute of Certified Public Accountants
- Member, American Institute of Certified Public Accountants
- Coral Gables Museum - Treasurer
- Pediatric Associates Foundation - Advisory Committee
- Make a Wish of South Florida-Champions
- Trustee Member-Coral Gables Chamber of Commerce
- Miami Children's Hospital Young Ambassador

Education

- The University of Florida
 - Bachelor of Science in Business Administration, with Honors
 - Member, Delta Chi Fraternity
- Florida International University
- Executive Master of Science in Taxation-Top 1%



3. PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE (CONTINUED)

Amy Beenken, CPA

Amy has been with SWKJD since 2012 and was promoted to partner in 2017. She has comprehensive corporate and partnership compliance/planning experience, as well as extensive experience with technical tax research. Below are her relevant skills and qualifications:

Sharff, Wittmer, Kurtz, Jackson & Diaz, P.A., Coral Gables, Florida 2012-Present
Partner

- Prepare/review domestic filings for both domestic and foreign entities, including Forms 1120, 1120-S, 1065, 1120-F, 5471, 8865, 8858, and FinCEN 114
- Perform technical tax research, including research pertaining to mergers and acquisitions and international restructurings, with analysis of both inbound and outbound transfers. Prepare memos and propose strategies based upon findings.
- Prepare fiduciary accountings; prepare and review foreign/domestic estate tax returns, gift tax returns, and estate/trust income tax returns.
- Prepare and review exempt organization returns, Forms 990, and returns of private foundations, Forms 990-PF
- Provide integrative tax planning services and asset planning techniques for high net worth and ultra-high net worth clientele
- Facilitate client business financing using tax-efficient techniques

Cain Ellsworth & Co., LLP, Sheldon, Iowa 2010-2011
Tax Manager

- Prepared and reviewed consolidated C-corporation and related multi-state income tax returns for large-/mid-sized manufacturing, wholesale, and agricultural enterprises
- Reviewed standalone C- and S-corporation, partnership, and trust tax returns
- Researched complex technical issues and recommended positions based on findings

Appelrouth, Farah & Co., PA, Miami, Florida 2009-2010
Tax Manager

- Supervised, delegated, and reviewed tax work performed by senior and staff accountants, including review of corporate, partnership, and individual income tax returns, as well as exempt organization, gift, trust, and tangible tax returns
- Managed cases falling within the purview of the IRS Offshore Voluntary Disclosure Program and other international tax cases, including preparation of related forms: Forms 5471, 5472, 8865, 3520, FBARs, and performed international tax research

Marvin P. Stein, CPA, PA, Miami, Florida 2007-2009
Senior Accountant

- Provided tax compliance/tax planning services to small businesses and individuals
- Planned, executed, and supervised small business and nonprofit annual audits
- Assisted small businesses with accounting information systems implementation



3. PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE (CONTINUED)

Amy Beenken, CPA (Continued)

Brown & Johns, PA, CPAs, Miami, Florida
Staff Accountant

2001-2003

- Prepared annual write-ups
- Prepared Forms 1040, 1120S, and payroll tax returns
- Assisted with fieldwork for small business

EDUCATION:

- 2006 **Master of Accounting degree**, Drake University, Des Moines, Iowa
- 1997 **Bachelor of Arts degree**, *magna cum laude*, Simpson College, Indianola, Iowa

CERTIFICATION AND PROFESSIONAL AFFILIATIONS:

- Certified Public Accountant, State of Iowa, 01/2009
- Certified Public Accountant, State of Florida, 6/2016
- American Institute of Certified Public Accountants
- Iowa Society of Certified Public Accountants
- Florida Institute of Certified Public Accountants



3. PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE (CONTINUED)

May Escalona, CPA

May is an Audit Senior Manager at SWKJD. She has been practicing with us since 2009. She is experienced in all phases of accounting and auditing. Her related experience, qualifications and education are as follows:

Sharff, Wittmer, Kurtz, Jackson & Diaz P.A. Coral Gables, Florida 3/1/2009 — Present
Audit Senior Manager

- Participating in audit engagements for a variety of closely held entities and non-profit organizations.
- Planning, executing and supervising audit engagements.
- Reviewing audit documentation
- Preparing financial statements in accordance to GAAP and GAGAS

Ernst & Young, LLP Miami, Florida 10/1/2008 – 3/1/2009
Audit Staff

- Participated in financial statement audits in various industries including retail, research and product development, healthcare, and communications.
- Performed test of controls and walkthrough procedures
- Performed analytical and substantive test procedures on significant accounts
- Performed Inventory Observation procedures for a variety of entities in the industries of manufacturing, retail, and healthcare.

Sharff, Wittmer, Kurtz, Jackson & Diaz P.A. Coral Gables, Florida 9/17/2007 — 9/19/2008
Audit Intern

- Participated in audit engagements for a variety of closely held entities and non-profit organizations.
- Performed analytical and substantive test procedures
- Prepared financial statements in financial in accordance with GAAP and GAGAS.

Ernst & Young, LLP Miami, Florida 1/3/2007 — 3/13/2007
Audit Intern

- Participated in financial statement audits in the real estate and technology industries.
- Performed analytical and substantive test procedures on significant accounts.

EDUCATION

- Master of Accounting, graduated in 2008 from Florida International University.
- Bachelor of Accounting, graduated in 2006 from Florida International University



3. PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE (CONTINUED)

Vanessa Vandamas, CPA

Vanessa has been practicing with our firm since 2019. She is one of the recipients of the Prestigious AICPA Elijah Watt Sells Award in 2018. Her related experience, qualifications, and education are as follows:

Sharff, Wittmer, Kurtz, Jackson & Diaz P.A. Coral Gables, Florida
Audit Senior

August 2019- Present

- Perform and document audit testing obtained through client inquiry, substantive testing and analytical procedures
- Prepare financial statements in accordance with GAAP, including required supplementary information as needed
- Serve as in-charge for audit engagements for various entities including dealerships, primary education schools, and not-for profits
- Work alongside Senior, Manager, and Partner in developing audit planning, scope, and strategy
- Assist in onboarding and providing one-on-one training to new hires and interns

Deloitte & Touche, LLP Miami, FL
Audit & Assurance

September 2018- August 2019

- Assisted in performing the yearly audits and quarterly reviews for one of Deloitte's largest South Florida clients
- Assisted in the planning of audit engagements including performing analytical review procedures
- Documented the design, implementation, and operating effectiveness of Company controls
- Completed substantive detail testing for various sections of the audits/reviews
- Completed inventory observations for various clients including retail and manufacturing clients

Audit Intern

June 2017- August 2017

- Assisted the audit team with the preparation of workpapers utilizing detail testing and/or analytical procedures
- Prepared and documented the receipt of cash, debt, and legal confirmations

Berkowitz Pollack Brant Miami, FL
Audit Intern

January 2017- June 2017

- Utilized accounting and investigative skills to provide support to staff and managers on litigation clients
- Performed substantive detail testing and analytical procedures on significant accounts for various audit clients

EDUCATION

- Master of Accounting, graduated in 2018 from Florida International University with 4.0 GPA
- Bachelor of Accounting, graduated in 2016 from Florida International University with 4.0 GPA



4. SIMILAR ENGAGEMENTS WITH OTHER CHARTER SCHOOLS

Below is a list of our current charter school clients.

Beacon College Elementary School
Financial Statement Audit (2016 - 2021)
Engagement Partner: Laura Feinberg
Client contact: John Flickinger, Director of Development
Telephone: 305-905-5418
E-mail: jflickinger@beaconpride.org

Beacon College Middle School
Financial Statement Audit (2019-2021)
Engagement Partner: Laura Feinberg
Client contact: John Flickinger, Director of Development
Telephone: 305-905-5418
E-mail: jflickinger@beaconpride.org

Beacon College Prep, Inc.
Federal Single Audit (2019-2021)
Special-purpose Financial Statement Audit
Engagement Partner: Laura Feinberg
Client contact: John Flickinger, Director of Development
Telephone: 305-905-5418
E-mail: jflickinger@beaconpride.org

Below are charter schools where Luis Diaz, Managing Partner, is the Board Chairman.

True North Classical Academy
Contact person: Marc Snyder
Telephone: (305) 749-5725
E-mail: msnyder@truenorthcharter.org

True North Classical Academy High School
Contact person: Marc Snyder
Telephone: (305) 749-5725
E-mail: msnyder@truenorthcharter.org

True North Classical Academy South
Contact person: Jeanine Finlay
Telephone: (305) 487-8884
E-mail: jfinlay@truenorthcharter.org



5. SPECIFIC AUDIT APPROACH

We will audit the basic financial statements of the Organization and its schools, if applicable, for the years ended June 30, 2021 and thereafter, in accordance with the following standards:

- Generally accepted auditing standards as set forth by the American Institute of Certified, Public Accountants
- Generally accepted government auditing standards as promulgated by the General Accounting Office
- The requirements established by the Auditor General of the State of Florida
- Other applicable federal, state and local laws or regulations.

We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization and its schools or to acts by management or employees acting on behalf of the Organization and its schools. Because the determination of abuse is subjective, Government Auditing Standards do not expect auditors to provide reasonable assurance of detecting abuse.

Following the completion of the audit of the fiscal year's financial statements, we will issue the following reports by February 15, 2022 for fiscal year 2020-21 and by September 30 of each subsequent year:

1. A report on the fair presentation of the basic financial statements as a whole, in conformity with accounting principles generally accepted in the United States. Our reports will be addressed to The Board of Directors of IDEA Florida Inc. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from this engagement.
2. A report on internal control over financial reporting based on an audit of financial statements performed in accordance with Government Auditing Standards. We shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control which could adversely affect the organization's ability to record, process summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions that are also material weaknesses shall be identified as such in the report.
3. A report on compliance with applicable laws and regulations, which includes all material instances of noncompliance.
4. A management letter for the Board of Directors, as defined in Auditor General Rules 10.854(1)(e), stating any non-reportable conditions discovered by us, comments and recommendations. We will work with management before audit fieldwork and during the course of the audit to assess internal controls and review mitigating controls in place in an effort to reduce the control deficiencies, significant control deficiencies and material weaknesses that need to be reported to management in writing, assuming there are mitigating controls in place.
5. Form 990 - We will complete the annual form 990 for submission to the IRS.



5. SPECIFIC AUDIT APPROACH (CONTINUED)

Audit Objective

The objective of our audit is the expression of opinions as to whether the Organization and its schools' financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplementary information when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the rules of the Auditor General, Chapter 10.850, and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the rules of the Auditor General, Chapter 10.850. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the school districts and their environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance, internal control related matters that are required to be communicated under AICPA professional standards.



5. SPECIFIC AUDIT APPROACH (CONTINUED)

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Organization and its schools' compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion.



5. SPECIFIC AUDIT APPROACH (CONTINUED)

5 a.) Proposed Segmentation of the Engagement

Preliminary Fieldwork

Planning:

1. Establish understanding of services to be performed.
2. Complete client acceptance procedures and address any independence issues.
3. Document the understanding of the entity.
4. Identify risks
5. Document significant processes and activities through inquiry and observation and review of the organizational chart, the School's manuals and programs and financial and other management information systems.
6. Assess risk of material misstatement arising from errors or fraud at entity level.
7. Develop overall audit strategy.

Internal Control Documentation:

1. Perform a "walk-through" of significant processes.
2. Identify controls in place. This will include both preventative and detective controls.
3. Evaluate the design of internal controls.
4. Decide whether to test and rely on controls.

Fieldwork

Risk Assessment:

1. Assess the risk of material misstatement
2. Design procedures to test controls if considered necessary.
3. Design procedures to test details of account balances and classes of transactions based on risk.

Testing Procedures:

1. Perform tests of controls if considered necessary.
2. Perform tests of details of account balances and classes of transactions.
3. Evaluate quality and sufficiency of audit evidence.
4. Evaluate misstatements.

Audit Completion and Reporting

1. Conduct a review of subsequent events
2. Complete overall final analytical review
3. Communicate significant deficiencies and material weaknesses, if any
4. Assist in the preparation of the basic financial statements and related notes.
5. Agree financial statement information to working papers
6. Review the completeness of financial statement disclosures
7. Prepare and issue the audit reports
8. Prepare management letter comments.

We will provide a detailed audit plan and a list of all schedules to be prepared by the Organization. For the 2020-21 audit, we will provide a detailed audit plan and list of all schedules to be prepared the Organization no later than two weeks from the start date of the contract. For subsequent years, we will provide by June 30 of each year.

For the 2020-21 audit, we will complete all field work by February 1, 2022. For subsequent years, we will complete all fieldwork by August 30 of each year.



5. SPECIFIC AUDIT APPROACH (CONTINUED)

5 b.) Level of Staff and Hours Assigned to Each Proposed Segment

Segment	Dates		Partner	Manager	Senior	Staff	Total
	First year	Subsequent years					
Planning and Risk Assessments	December 2021	June	1.0	3.0	9.0	-	13.0
General Procedures	December 2021	June	1.0	3.0	10.0	5.0	19.0
Cash	Dec 2021/January 2022	July	0.5	0.5	1.0	2.0	4.0
Other Current Assets	Dec 2021/January 2022	July	1.0	1.0	2.0	5.0	9.0
Payroll Payables	Dec 2021/January 2022	July	0.5	0.5	1.0	1.0	3.0
Other Liabilities	Dec 2021/January 2022	July	1.0	1.0	5.0	5.0	12.0
Fund Balance	January 2022	July/August	0.5	1.0	3.0	-	4.5
Revenues	January 2022	July/August	1.0	2.0	5.0	12.0	20.0
Expenses	January 2022	July/August	1.0	1.0	2.0	5.0	9.0
Review and Supervision	January 2022	August	4.0	8.0	10.0	-	22.0
Reporting	February 2022	August/September	2.0	5.0	16.0	8.0	31.0
Total Hours			13.5	26.0	64.0	43.0	146.5

5 c.) Type and Extent of Analytical Procedures to Be Used In The Engagement

Analytical procedures will include trend analysis, budget analysis, ratio analysis, and predictive or reasonableness tests.

5 d.) Approach to Be Taken to Gain And Document An Understanding Of The IDEA Florida Charter School's Internal Control Structure

We use a practical approach to efficiently and effectively gain and document a sufficient understanding of internal control. Although the steps are presented sequentially, some of them are interrelated and often performed concurrently with other steps. The steps include:

1. Develop an overall strategy for understanding internal control.
2. Perform scoping activities.
3. Evaluate the design and implementation of entity-level controls including the control environment, risk assessment, information and communication (excluding the financial reporting system), and monitoring components of internal control, as well as the IT environment and general computer controls.
4. Evaluate the design and implementation of activity-level controls, including the financial reporting system and control activities component of internal control.
5. Document the understanding of internal control.

The information necessary to complete our process will be obtained through inquiry, observation, and review of certain documentation.



5. SPECIFIC AUDIT APPROACH (CONTINUED)

5 e.) Approach to Be Taken in Determining Laws and Regulations That Will Be Subject To Audit Test Work

Although management is responsible for ensuring that the School complies with laws, regulations, and the provisions of contracts and grant agreements applicable to its activities, the auditor is responsible for obtaining an understanding of the provisions of laws, regulations, contracts, and grant agreements relevant to the entity, and how the entity is complying with them. Therefore, we will perform procedures that may identify instances of noncompliance with such provisions that may have a material effect on the financial statements.

We will consider performing the following procedures to obtain an understanding of relevant compliance requirements as applicable:

1. Discuss the compliance requirements with the Organization's Director of Finance, legal counsel, or grant administrators.
2. Review applicable parts of directly related agreements, such as grant and debt agreements.
3. Identify revenue sources, review related agreements, and inquire about overall regulations applicable to accounting for the revenue.
4. Obtain and review relevant sections of laws and regulations, including articles of incorporation, charters, and bylaws
5. Review minutes of governing board meetings for information about contracts or grant agreements.
6. Inquire of oversight entities about applicable compliance requirements.
7. Review information about applicable federal and state program compliance requirements.
8. Review the guidance in applicable AICPA Audit and Accounting Guides and information from other professional organizations
9. Inquire of the grantor about the restrictions, limitations, terms, and conditions under which the grants were provided.

5 f.) Approach to Be Taken in Drawing Audit Samples For Purposes Of Testing

We will determine the method of selecting items for testing that will be effective in meeting the objective of the audit procedure applied using sampling. The extent of an audit procedure judged necessary is determined after considering materiality, assessed risk, and the degree of assurance needed.

1. Assess the appropriate level of tolerable misstatement.
2. Determine an amount for individually significant dollar items.
3. Identify unusual items.
4. Calculate the remaining balance after selecting individually significant items (Steps 2 and 3).
5. Determine what procedures, if any, are needed to test the remaining balance.

5 g.) Identification of Anticipated Potential Audit Problems:

We do not anticipate any potential audit problems. However, If unexpected circumstances were to be encountered during the engagement, we will communicate them to you immediately together with an assessment of any additional time that may be needed on our part to resolve the issue as well as the additional assistance that may be required from the staff at the Organization.



Price Proposal and Manner of Payment

PRICE PROPOSAL

The fee estimate for the three (3) year audit engagement and Forms 990 preparation is summarized in the table below.

Engagement Type	Engagement Period - June 30,		
	2021	2022	2023
Audit			
Financial Statements of the Organization	\$ 17,280	\$ 17,800	\$ 18,300
Financial Statements of the charter schools	-	14,950	38,496
Schedule of Expenditures of Federal Awards (if required by any grants)	10,110	10,400	10,700
Forms 990	2,350	2,420	2,490
Total	\$ 29,740	\$ 45,570	\$ 69,986

The estimate is based on our analysis of the financial information provided, and the anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

MANNER OF PAYMENT

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.



Appendix A



CERTIFIED PUBLIC ACCOUNTANTS

Sharff, Wittmer, Kurtz, Jackson & Diaz, P.A.
Report on the Firm's System of Quality Control
July 31, 2020



Report on the Firm's System of Quality Control

January 20, 2021

To the Partners of
Sharff, Wittmer, Kurtz, Jackson & Diaz, P.A.
and the Peer Review Committee of the
Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Sharff, Wittmer, Kurtz, Jackson & Diaz, P.A. (the firm) in effect for the year ended July 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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



Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act and an audit of an employee benefit plan.

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Sharff, Wittmer, Kurtz, Jackson & Diaz, P.A. in effect for the year ended July 31, 2020 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. Sharff, Wittmer, Kurtz, Jackson & Diaz, P.A. has received a peer review rating of *pass*.

ZOMMA Group, LLP

**IDEA Florida
Board Action Item
May 26, 2022**

Subject: Drug-Free Workplace Policy & Drug Testing

Proposed Board Action: For Approval

Executive Summary:

IPS Enterprises Inc. and IDEA Florida Inc. (the "Organizations or Organization") recognize that drug and alcohol abuse in the workplace leads to decreased productivity, increased risk of accidents, high turnover, and decreased morale. Because the Organizations are committed to a safe and healthy workplace, we hereby announce our intention to establish a Florida Drug-Free Workplace Program and adopt the following policy on drug and alcohol abuse. This policy conforms with F.A.C. 38F-9.005(2)(a).

To execute the policy, IDEA Florida will use the same vendor currently approved and used for bus driver drug testing, **Concentra**, they have locations in both Tampa and Jacksonville, for drug-free workplace testing. The total cost for approximately 500 employees (IDEA FI and IPS) at \$88.00 per test would be \$44,000 for initial testing, plus an estimate of 10% for other required testing and related services, for a not to exceed total amount of \$48,400, which the board is being asked to approve, since it will be for the remainder of this fiscal year and the 2022-23 fiscal year.

Supporting Documentation: Florida Workplace Drug Free Policy

Presenter: Vice President of Human Resources, Jessica Neyman

FLORIDA WORKPLACE DRUG-FREE POLICY

IPS Enterprises Inc. and IDEA Florida Inc. (the "Organizations or Organization") recognize that drug and alcohol abuse in the workplace leads to decreased productivity, increased risk of accidents, high turnover, and decreased morale. Because the Organizations are committed to a safe and healthy workplace, we hereby announce our intention to establish a Florida Drug-Free Workplace Program and adopt the following policy on drug and alcohol abuse. This policy conforms with F.A.C. 38F-9.005(2)(a).

POLICY – General Statement

The Organization will not tolerate the use of illegal drugs on or off the job, or use of alcohol on the job.

Therefore, the Organization will test, at the organization's expense, all job applicants for drug and alcohol use as outlined in this Policy. Further, the Organization will test, at organization expense, any current employees for drug or alcohol use if a reasonable suspicion exists that the employee is in violation of this Policy; as a regular part of fitness for duty examinations; after a work-related injury, and as a follow-up procedure to any drug or alcohol treatment program. A positive drug test can lead to withdrawal of an offer of employment for job applicants. If a current employee receives a positive result, that employee will be referred to the Employee and Family Assistance Program (EAFP). All drug testing will conform to the requirement of this Policy and to State and Federal law.

POSSESSION OF DRUGS AND ALCOHOL ON THE ORGANIZATION'S PREMISES

Employees who bring drugs or alcohol to work may be subject to immediate termination.

Drugs and alcohol will not be permitted in the workplace. Any employee in possession of or using alcohol or illegal drugs on Organization premises during working hours will be subject to immediate referral to the Employee and Family Assistance Program (EFAP), a program to aid employees in overcoming drug and alcohol addiction.

Organization premises include parking lots and other outlying areas. Use or possession of alcohol or illegal drugs on the Organization's premises shall be reported to a supervisor who will verify the report and report the incident to the person responsible for terminating employees.

VISIBLE IMPAIRMENT

Employees will not be allowed to work while under the influence of drugs (Legal or illegal) or

alcohol.

Any employee who reports to work visibly impaired or becomes visibly impaired while at work will not be allowed to continue work. An employee or other supervisor who observes visible impairment of an employee should seek the opinion of a supervisor or additional competent co-worker regarding the extent of the employee's visible impairment.

The supervisor of the visibly impaired employee should consult privately with the employee in order to determine the basis for the impairment. If, in the opinion of a supervisor, the employee's visible impairment is the result of alcohol or illegal drugs, the employee will be required to submit to drug testing as outlined in the Reasonable Suspicion portion of this policy and will be subject to the prescribed penalty. In addition, the employee will be sent home immediately (after ensuring that someone is home to safely receive employee) by employer's transportation department or with employer bearing cost of paid transport (e.g., taxi or other safe transportation).

PRE-EMPLOYMENT DRUG TESTING

Job offers are conditional pending pre-employment drug test results.

If the Organization chooses to extend an offer of employment to a job applicant who otherwise satisfactorily meets the Organization's employment requirements, the offer is conditioned upon the job applicant submitting to a drug test to determine if illegal drugs or alcohol are present. This test will be administered in compliance with both state and federal law and will be conducted only by a testing laboratory approved by the Florida Agency for Health Care Administration.

Persons receiving a conditional job offer will have an opportunity to confidentially report the use of prescription or non-prescription medications to the MRO, both before and after being tested.

Job applicants shall also receive a list of common medications that may alter or affect a drug test. This list will include those medications that could affect a drug test developed and occasionally amended by the Florida Agency for Health Care Administration or the Department of Labor and Employment Security. Further, job applicants will be given the names, addresses, and telephone numbers of approved local alcohol and drug rehabilitation programs.

A drug test indicating the use of illegal drugs or alcohol abuse will result in revocation of an offer of employment. Job applicants will have the right to challenge any drug test or request a retest at the applicant's expense. The procedures for challenging a drug test or requesting a retest are outlined under the Review of Test Results section of this policy.

ACTIVE EMPLOYEE DRUG TESTING

The Organization reserves the right to ask any employee to submit to drug testing under the

following conditions:

Testing should be done:

(A) When an employee is involved in an accident that causes injury to himself or to any other person or damage to any property. If, because of the accident, an employee is unable to submit to drug testing immediately, the employee will authorize the release of any medical reports or documentation to the MRO, regarding the presence of illegal drugs or alcohol in the employee's body at the time of the accident. Refusal to agree to this release will result in termination of the employee;

(B) If, in the opinion a supervisor, there is reasonable suspicion that any employee may be abusing or under the influence of illegal drugs or alcohol, the supervisory personnel will document, in writing, the basis for their reasonable suspicion. If the reasonable suspicion is based on a report by another person, this report must be confirmed by a supervisor;

(C) If, in the opinion of a supervisor, an employee has sold, or otherwise solicited the sale of illegal drugs or alcohol to any other person during working hours, the supervisory personnel will document, in writing, the basis for their reasonable suspicion. If the suspicion is based on a report by another person, this report must be confirmed by a supervisor. Nothing herein shall prevent the Organization from immediately terminating any employee selling or otherwise soliciting illegal drugs or providing or selling alcohol to another person during working hours upon a report by the supervisor to Human Resources;

(D) Upon return from any extended absence. An extended absence is defined as a continuous absence of three or more months;

(E) Pursuant to any required employee fitness for duty examination; or,

(F) As a follow-up to any referral to the Employee Assistance Program or enrollment in a drug or alcohol abuse program. This follow-up testing will continue at random for two years after referral to an Employee Assistance Program.

LOSS OF WORKERS COMPENSATION BENEFITS - DRUG RULE STATEMENT

Employees who are injured on the job will be tested for the presence of drugs: Positive results may cause loss of workers compensation benefits.

If an employee is injured in the scope of his or her employment and drug tests or other medical evidence indicates the presence of drugs or alcohol in the employee's body at the time of the accident, the employee may be required to forfeit any medical or indemnity benefits available under the Florida Workers' Compensation Statute. (F.S. 440.101(2)). This penalty is in addition to any other penalties that might apply either under this policy or under applicable law.

CONFIDENTIALITY STATEMENT

All drug test results will be strictly confidential, except in so far as release is required by state or federal law.

All test results of active employees will be strictly confidential, except as consented to by the employee, or if placed at issue by the employee in any legal, administrative or other proceeding to determine compensability of a workers compensation claim or as otherwise provided by law. However, any result indicating the use of illegal drugs or alcohol abuse may result in termination as provided for in this policy.

MEDICATION DISCLOSURE PROCEDURE

Disclosure of the use of medication to the Medical Review Officer ("MRO") is strictly confidential.

Employees will have an opportunity to confidentially report the use of prescription or non-prescription medications to the MRO at the drug testing laboratory both before and after being tested. Such reports by employees will not become a part of the employee's personnel file. Employees will also receive a list of common medications that may alter or effect a drug test, including the list of medications developed and occasionally amended by the Florida Agency for Health Care Administration or the department of Labor and Employment Security. Employees will also be given the names, addresses and telephone numbers of approved local alcohol and drug rehabilitation and the Employee Assistance Program. Further, employees will have the right to challenge any drug test or request a retest at the employee's expense. The procedures for challenging a drug test or requesting a retest are outlined under the Review of Test Results section of this policy.

CONSEQUENCES OF REFUSING A DRUG TEST OR TREATMENT

Refusal to cooperate will result in a recommendation for termination after consultation with Human Resources.

1) REFUSAL TO COOPERATE

The Organization immediately disqualifies from employment any person receiving a conditional offer of employment who refuses to submit to drug and alcohol testing, or who alters, adulterates or otherwise interferes with drug testing collection, samples, or analysis.

Any employee who refuses to submit to drug and alcohol testing when required, or who alters, adulterates, or otherwise interferes with drug testing collection, samples, or analysis, will be immediately recommended for termination after consultation with Human Resources and may forfeit any medical or indemnity benefits available under the workers compensation regulations. (F.S. 440.101(2)).

2) LIMITATIONS ON REFERRAL TO EMPLOYEE ASSISTANCE PROGRAM

The Organization wishes to make every effort to rehabilitate its employees who may be experiencing drug or alcohol problems. Because of this, the Organization will not retaliate in any manner against an employee who is referred to an Employee Assistance Program or treatment program, or who voluntarily refers themselves to the Employee Assistance Program or submits to treatment in a drug or alcohol abuse program.

EAP PROGRAM:

Organization's Employee and Family Assistance Program (EFAP) is provided by Lincoln Financial Group and is referred to as *Employee Connect*. Employee Connect offers professional, confidential services to help employees and their immediate dependents, who are also eligible to utilize the services provided.

To access the EFAP Program:

- Online: <https://www.guidanceresources.com>
- Phone: 888-628-4824

REVIEW OF DRUG TEST RESULTS AND EMPLOYEE RIGHT TO CONTEST OR EXPLAIN DRUG TEST RESULTS

Employee has the right to contest results.

REVIEW OF TEST RESULTS

The Medical Review Officer (MRO) will review all test results of job applicants and employees who contest their results.

The MRO shall evaluate the drug test results of an employee or job applicant and verify that the specimens were collected, transported, and analyzed under proper procedures. The MRO shall make this determination by checking any chain of custody forms for required signatures, procedures, and information. If an employee or job applicant fails the drug test, the MRO shall also determine if there are any alternative medical explanations for the failure. The MRO shall maintain the confidentiality of any information received from drug tests, except as authorized by the employee or job applicant, or as otherwise provided by law, or if placed at issue by the employee or job applicant in any legal, administrative, or other proceeding.

In the event a job applicant or employee fails a drug test, the MRO will inform the employee or job applicant of the result within three (3) days after receiving the test result from the testing laboratory. The employee or job applicant will have five (5) days after notification from the MRO to discuss the test results with the MRO, submit documentation of any prescription drugs relevant to the test result to the MRO, or request a retest at the employee or job applicant's

expense.

MRO INABILITY TO CONTACT EMPLOYEE/JOB APPLICANT

If the MRO is unable to contact an employee or job applicant within three (3) days, the MRO shall contact the Organization and request that the Organization direct the employee or job applicant to contact the MRO as soon as possible. If the employee or job applicant does not contact the MRO within two (2) days from the request by the Organization, the MRO shall verify that the job applicant or employee failed the drug test. Should the job applicant or employee present satisfactory documentation that serious illness, injury, or other circumstances unavoidably prevented the job applicant or employee from contacting the MRO within the specified time and present legitimate explanations for the failure of the drug test, the MRO may change the test result. However, if the job applicant or employee refuses to talk with the MRO regarding a drug test failure, the MRO shall record the refusal in the “remarks” section of the verification form.

EXPLANATIONS FOR DRUG TEST RESULTS

The MRO will review all results carefully.

After contacting an employee or job applicant, the MRO will inquire as to whether prescription or over-the-counter medications could have caused a positive test result. If the MRO determines that the employee's medical explanation is not a legitimate explanation for the positive test results, the MRO will within 15 days give a written explanation to the employer.

If the MRO determines that a legitimate medical explanation exists for the test results, the MRO shall report to the Organization that the employee or job applicant passed the drug test. If, however, the legitimate medical explanation is the use of a legal prescription or over-the-counter medication, and the MRO feels that the legal use of the drug would endanger the employee, job applicant, or others, or if the employee or job applicant would be in a safety sensitive or special risk position, then the MRO may confirm that the employee or job applicant passed the drug test. The MRO will note the presence of prescription or other medication and may request that the Organization place the employee or job applicant in a position that would not threaten the safety of anyone.

RETEST REQUESTS

Retesting conducted after written results received (Requested by the employee or job applicant)

Should an employee or job applicant request a retest of an original specimen, the MRO will process this request within one hundred eighty (180) days after the original test. The retest will conform to all the same requirements and procedures applicable to the original test. The retest will occur at another laboratory approved by the Florida Agency for the Health Care Administration and selected by the employee or job applicant. The employee or job applicant shall bear the cost of this retest. Any retesting must be done on the original specimen because new specimens cannot verify the test results.

RETEST BY THE MRO

Should the MRO question the validity of the testing procedures the MRO may, at his or her sole discretion: (1) order a re-analysis of the original sample at any laboratory or clinic approved by the Florida Agency for Health Care Administration; or (2) request additional samples from the employee or job applicant for testing.

TYPES OF TESTS CONDUCTED

The types of tests required by law.

Initial tests for all drugs other than, alcohol shall use an immunoassay method. Initial tests for alcohol shall use an enzyme oxidation method. All tests to confirm an initial positive result for drugs other than alcohol shall use a gas chromatography/mass spectrometry method. All tests to confirm positive results for alcohol shall use a gas chromatography method.

NOTIFICATION TO THE ORGANIZATION

After contacting the employee or job applicant as outlined in this section and conducting any retests, the MRO will notify the organization, in writing, of the verified test results, i.e., either negative, positive, or invalid. If the MRO, employee or job applicant requested a retest, the MRO will report only the verified results of the test to the Organization. The MRO will file any required chain of custody form under confidential procedures. The MRO will maintain these forms for five (5) years from the date of the test.

NOTIFICATION TO THE EMPLOYEE

Within five (5) working days after the receipt of the confirmed positive test results from the MRO the employer shall inform the employee in writing of such positive test results, the consequences of such results, and the options available to the employee, including the right to file an administrative or legal challenge. (F.A.C. 38F-9.008(3))

EMPLOYEE'S DUTY TO NOTIFY LABORATORY OF LEGAL ACTION CONCERNING TEST RESULTS

Employees must notify laboratory 30 days in advance of legal action

Employees are required to notify the Organization and the Drug Testing Laboratory thirty (30) days prior to bringing any legal action concerning the results of a drug test. Such notification shall be a condition precedent to any such legal action. (F.A.C. 38F-9.005(2)(h))

LIST OF DRUGS TESTED

The organization may test for the following drugs:

Alcohol (beer, wine, booze, liquor, etc.)

Amphetamines (speed, eve, biphetamine, desoxyn Dexedrine, etc.)

Cannabinoids (marijuana, hashish, hash, hash oil, pot, joint, reefer, roach, spleaf, grass, weed, etc.)

Cocaine (Coke, blow, snow, flake, crack, etc.)

Phencyclidine (PCP, angel dust, hog, etc.)

Hallucinogens (LSD, acid, mushrooms, shrooms, etc.)

Methaqualone (quaaludes, ludes, etc.)

Opiates (heroin, codeine, morphine, opium, Dover's powder, paregoric, parepectolin, etc.)

Barbiturates (phenobarbital, butobarbital, secobarbital, tuinal, amytal, etc.)

Benzodiazepine (Librium, valium, Ativan, azene, clonopin, dalmone, diazepam,

Halcion, poxipam, Restoril, serax, transene, vertron, Xanax, etc.)

Synthetic narcotics, including Methadone (dolophine, methadose, etc.)

Designer Drugs (ecstasy, etc.)

The Organization reserves the right to expand or otherwise modify the number or types of drugs tested at any time.

The Organization will provide employees with sixty (60) days' notice of any expansion or modification of the drugs tested under the Organization's policy.

EMPLOYEE'S RIGHT TO CONSULT WITH LABORATORY

All employees may consult with the testing laboratory or MRO for technical information regarding the effects of prescription and non-prescription medications on drug testing. Any consultation by an employee with the testing laboratory or MRO for the purpose of gaining technical information shall be confidential. An MRO must supply technical information to any employee who fails a drug test.

REPORT OF DRUG CONVICTIONS

All employees shall report any drug conviction to the Organization within five (5) days after such conviction. The Organization will report the conviction to any Federal agency with which the Organization is contracted, or if otherwise required by Federal law, within ten (10) days of the notification of the conviction. The employee will be referred to the Employee & Family Assistance Program (“EFAP”) immediately upon notification of the condition. If an employee fails to report a drug conviction to the Organization within the required time, the matter may be referred to Human Resources to approve termination of employment.

DEFINITIONS

CHAIN OF CUSTODY: The process of control established by the drug testing laboratory to ensure that drug testing samples remain tamper free and properly identified, including ensuring that all times an individual has responsibility for the samples and tests. The laboratory may create forms for tracking and proving the chain of custody.

CONDITIONAL OFFER OF EMPLOYMENT: Giving a job applicant an offer of employment, conditioned on the applicant passing a drug test. An applicant cannot be required to take a physical examination or drug test before getting a conditional offer of employment. If the applicant passes the drug test, he or she may begin her/his employment upon satisfaction of all other pre-employment conditions. If the applicant fails the drug test, the Organization must withdraw the offer and not allow the applicant to work for the Organization.

EMPLOYEE: Any person classified as a Florida Employee employed by the Organization, in any capacity, including managerial and supervisory personnel.

ILLEGAL DRUG: Any drug which (a) is not legally obtainable; (b) may be legally obtainable but which has not been legally obtained; or (c) is being used in a manner or for purposes other than as prescribed or intended.

LEGAL DRUG: Prescribed drugs and over-the-counter drugs which have been legally obtained or are being used solely for the purpose for which they were prescribed or manufactured, and intended.

MEDICAL REVIEW OFFICER (MRO): A licensed physician employed, contracted with or retained by the Organization, and who has knowledge of substance abuse disorders and shall be knowledgeable in the medical use of prescription drugs and in the pharmacology and toxicology of illegal drugs.

REASONABLE SUSPICION: A belief that an employee is using, or has used drugs or alcohol in violation of the Organization policy. A basis for reasonable suspicion must have specific, objective, and easily discernible facts, or reasonable inferences drawn from those facts in light of the Organization’s experience. Among other things, such facts and inferences may be based upon:

(A) Observable behavior while at work, including a workplace accident

(B) Abnormal conduct or erratic behavior while at work, or significant deterioration of work performance; or

(C) Report of drug use, provided by a reliable and credible source.

SAFETY SENSITIVE POSITION: Any position, including supervisory or management positions, in which drug or alcohol impairment would constitute an immediate and direct threat to public health and safety. Such a position may require an employee to carry a firearm, perform life-threatening procedures, work with confidential information or documents, work with controlled substances, supervise children, or where a momentary lapse of attention could result in injury or death to another person.

**IDEA Florida
Board Action Item
May 26, 2022**

Subject: Form 990

Proposed Board Action: For Ratification

Executive Summary:

Filed each year a Form 990 provides the public information about non-profit organizations. Each year IDEA FL files a Form 990. Requesting board ratification of the filed form.

Supporting Documentation: Final Form 990

Presenter: Director of Accounting

Form **8879-EO****IRS e-file Signature Authorization
for an Exempt Organization**

OMB No. 1545-0047

For calendar year 2020, or fiscal year beginning JUL 1, 2020, and ending JUN 30, 2021**2020**Department of the Treasury
Internal Revenue Service▶ **Do not send to the IRS. Keep for your records.**
▶ **Go to www.irs.gov/Form8879EO for the latest information.**

Name of exempt organization or person subject to tax

Taxpayer identification number

IDEA Florida, Inc.**84-3519271**

Name and title of officer or person subject to tax

**Lizzette Reynolds
Chair****Part I Type of Return and Return Information** (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, or 7a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, or 7b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b <u>8,920,816.</u>
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b _____
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here ▶ <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here ▶ <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above organization or ☐ I am a person subject to tax with respect to (name of organization) _____, (EIN) _____ and that I have examined a copy

of the 2020 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize **Blazek & Vetterling** to enter my PIN **32256**
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the organization, I will enter my PIN as my signature on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶

Date ▶

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

76273977027

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2020 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶

Date ▶

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

LHA For Paperwork Reduction Act Notice, see instructions.

Form **8879-EO** (2020)

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2020Open to Public
Inspection**A** For the 2020 calendar year, or tax year beginning **JUL 1, 2020** and ending **JUN 30, 2021****B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization**IDEA Florida, Inc.**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

4651 Salisbury Rd

Room/suite

418

City or town, state or province, country, and ZIP or foreign postal code

Jacksonville, FL 32256**F** Name and address of principal officer: **Lizzette Reynolds**
same as C above**D** Employer identification number**84-3519271****E** Telephone number**956-332-6311****G** Gross receipts \$ **8,920,816.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

H(c) Group exemption number ▶**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ **ideapublicschools.org/states/florida/****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **2019** **M** State of legal domicile: **FL****Part I Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: IDEA Florida provides educational services to students in grades kindergarten through 12.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	4
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	4
	5 Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	0
	6 Total number of volunteers (estimate if necessary)	6	4
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 1,079,786.	Current Year 8,920,816.
	9 Program service revenue (Part VIII, line 2g)	0.	0.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	0.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	4,637.	0.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,084,423.	8,920,816.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
Expenses	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	6,174,789.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,037,578.	2,515,648.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,037,578.	8,690,437.
19 Revenue less expenses. Subtract line 18 from line 12	46,845.	230,379.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 2,638,996.	End of Year 6,472,132.
	21 Total liabilities (Part X, line 26)	2,639,946.	6,242,703.
	22 Net assets or fund balances. Subtract line 21 from line 20	-950.	229,429.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date			
	Lizzette Reynolds, Chair Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name Barbara Murphy	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN P01386215
	Firm's name ▶ Blazek & Vetterling	Firm's EIN ▶ 76-0269860		Phone no. 713-439-5739	
	Firm's address ▶ 2900 Wesleyan, Suite 200 Houston, TX 77027				

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:

IDEA Florida prepares students from underserved communities for success in college and citizenship by providing educational services to students in grades kindergarten through 12 (Twelve).

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ **4,230,099.** including grants of \$) (Revenue \$)

In 2021, IDEA Florida served a total of 960 students between the academy and college prep campuses. We will open with grades K-3 & 6, and will grow to serve grades K-12 when fully scaled.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **4,230,099.**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	10	X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a	X
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b	X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e	X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13 X	
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	38	X

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	0
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b If "Yes," enter the name of the foreign country		
See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12	10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders	11a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state?	13a	
Note: See the instructions for additional information the organization must report on Schedule O.		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c Enter the amount of reserves on hand	13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15	X
If "Yes," see instructions and file Form 4720, Schedule N.		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16	X
If "Yes," complete Form 4720, Schedule O.		

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

☒**Section A. Governing Body and Management**

	1a	1b	2	3	4	5	6	7a	7b	8a	8b	9	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	4													
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.														
b Enter the number of voting members included on line 1a, above, who are independent		4												
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			2											X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?				3									X	
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?					4									X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?						5								X
6 Did the organization have members or stockholders?							6							X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?								7a						X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?									7b					X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:														
a The governing body?										8a			X	
b Each committee with authority to act on behalf of the governing body?											8b		X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O												9		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	10a	10b	11a	11b	12a	12b	12c	13	14	15a	15b	16a	16b	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a														X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		10b													
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?			11a											X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.															
12a Did the organization have a written conflict of interest policy? If "No," go to line 13					12a									X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?						12b								X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done							12c							X	
13 Did the organization have a written whistleblower policy?								13						X	
14 Did the organization have a written document retention and destruction policy?									14					X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?															
a The organization's CEO, Executive Director, or top management official										15a					X
b Other officers or key employees of the organization											15b				X
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).															
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?												16a			X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?													16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **None**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records **Carlo Hershberger - 956-377-8000**
2115 West Pike Blvd, Weslaco, TX 78596

Part VII

1b Subtotal	0.	0.	0.
c Total from continuation sheets to Part VII, Section A	0.	0.	0.
d Total (add lines 1b and 1c)	0.	0.	0.

C

3	Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	4		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

0

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	7,852,683.			
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	1,068,133.			
	g Noncash contributions included in lines 1a-1f	1g	\$			
	h Total. Add lines 1a-1f		8,920,816.			
Program Service Revenue	2 a		Business Code			
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f					
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)				
4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
		(i) Real	(ii) Personal			
6 a Gross rents		6a				
b Less: rental expenses ...		6b				
c Rental income or (loss)		6c				
d Net rental income or (loss)						
		(i) Securities	(ii) Other			
7 a Gross amount from sales of assets other than inventory		7a				
b Less: cost or other basis and sales expenses		7b				
c Gain or (loss)		7c				
d Net gain or (loss)						
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18		8a				
b Less: direct expenses		8b				
c Net income or (loss) from fundraising events						
9 a Gross income from gaming activities. See Part IV, line 19	9a					
b Less: direct expenses	9b					
c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	10a					
b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a		Business Code			
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d					
	12 Total revenue. See instructions			8,920,816.	0.	0.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

☒ X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	4,777,139.	2,981,883.	1,795,256.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	96,753.	75,105.	21,648.	
9 Other employee benefits	959,257.	624,658.	334,599.	
10 Payroll taxes	341,640.	209,891.	131,749.	
11 Fees for services (nonemployees):				
a Management	233,125.		233,125.	
b Legal	43,511.	43,511.		
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	1,370,313.	113,489.	1,256,824.	
12 Advertising and promotion				
13 Office expenses	258,388.	63,295.	195,093.	
14 Information technology				
15 Royalties				
16 Occupancy	190,907.	36,268.	154,639.	
17 Travel	338,615.	29,285.	309,330.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	2,119.	2,119.		
20 Interest	28,075.		28,075.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	50,595.	50,595.		
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a				
b				
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	8,690,437.	4,230,099.	4,460,338.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	9,746.	1	1,151,639.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	2,716,472.
	4 Accounts receivable, net	2,467,250.	4	2,438,962.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	14,209.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b	10c	
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	162,000.	15	150,850.
16 Total assets. Add lines 1 through 15 (must equal line 33)	2,638,996.	16	6,472,132.	
Liabilities	17 Accounts payable and accrued expenses		17	1,701,848.
	18 Grants payable		18	
	19 Deferred revenue	2,520,214.	19	3,340,855.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	1,200,000.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	119,732.	25	0.
	26 Total liabilities. Add lines 17 through 25	2,639,946.	26	6,242,703.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	-950.	27	224,152.
	28 Net assets with donor restrictions		28	5,277.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	-950.	32	229,429.
	33 Total liabilities and net assets/fund balances	2,638,996.	33	6,472,132.

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	8,920,816.
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,690,437.
3	Revenue less expenses. Subtract line 2 from line 1	3	230,379.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	-950.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	229,429.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

Form 990 (2020)

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")				1079786.	8920816.	10000602.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3				1079786.	8920816.	10000602.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						10000602.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4				1079786.	8920816.	10000602.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources				4,637.		4,637.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						10005239.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input checked="" type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2020. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
b 33 1/3% support test - 2019. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
17a 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		
b 10% -facts-and-circumstances test - 2019. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ► ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2020. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☐

b 33 1/3% support tests - 2019. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?		
11a		
b A family member of a person described in line 11a above?		
11b		
c A 35% controlled entity of a person described in line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

	Yes	No
1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
2a		
b Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
2b		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI .		
3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		
3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.**
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5	
6 Other distributions (<i>describe in Part VI</i>). See instructions.	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8	
9 Distributable amount for 2020 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1 Distributable amount for 2020 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2020 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2020			
a From 2015			
b From 2016			
c From 2017			
d From 2018			
e From 2019			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2020 distributable amount			
i Carryover from 2015 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2020 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2020 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2021. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2016			
b Excess from 2017			
c Excess from 2018			
d Excess from 2019			
e Excess from 2020			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
(See instructions.)

TO BE FILED

Schedule B(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

- ▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2020

Name of the organization

IDEA Florida, Inc.

Employer identification number

84-3519271

Organization type (check one):

Filers of:**Section:**

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- ☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization	Employer identification number
IDEA Florida, Inc.	84-3519271

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Florida Department of Education 325 W Gaines St Tallahassee, FL 32399	\$ 7,852,683.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	Vinik Family Foundation 401 E Jackson St, Ste 2525 Tampa, FL 33602	\$ 598,133.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Employer identification number

84-3519271

Part II

[illegible]

Name of organization

Employer identification number

IDEA Florida, Inc.**84-3519271****Part III**

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) ▶ \$ _____

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

SCHEDULE E
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

► **Complete if the organization answered "Yes" on Form 990,
Part IV, line 13, or Form 990-EZ, Part VI, line 48.**

► **Attach to Form 990 or Form 990-EZ.**

► **Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Name of the organization

IDEA Florida, Inc.

Employer identification number

84-3519271

Part I

- 1** Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?
- 2** Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?
- 3** Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its taxable year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II
- The nondiscriminatory policy is published on the school's website and solicitation advertisements.**
- 4** Does the organization maintain the following?
- a** Records indicating the racial composition of the student body, faculty, and administrative staff?
- b** Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
- c** Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
- d** Copies of all material used by the organization or on its behalf to solicit contributions?
- If you answered "No" to any of the above, please explain. If you need more space, use Part II.
- 5** Does the organization discriminate by race in any way with respect to:
- a** Students' rights or privileges?
- b** Admissions policies?
- c** Employment of faculty or administrative staff?
- d** Scholarships or other financial assistance?
- e** Educational policies?
- f** Use of facilities?
- g** Athletic programs?
- h** Other extracurricular activities?
- If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.
- 6a** Does the organization receive any financial aid or assistance from a governmental agency?
- b** Has the organization's right to such aid ever been revoked or suspended?
- If you answered "Yes" on either line 6a or line 6b, explain on Part II.
- 7** Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II

	YES	NO
1	X	
2	X	
3	X	
4a	X	
4b	X	
4c	X	
4d	X	
5a		X
5b		X
5c		X
5d		X
5e		X
5f		X
5g		X
5h		X
6a	X	
6b		X
7	X	

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or Form 990-EZ.

Schedule E (Form 990 or 990-EZ) 2020

Part II **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information.**Line 6 - Explanation of Government Financial Aid:**

The organization is an open enrollment charter school, which receives substantial support from the Florida Department of Education.

TO BE FILED

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2020

Open to Public
Inspection

Name of the organization

IDEA Florida, Inc.

Employer identification number
84-3519271

Form 990, Part VI, Section A, line 3:

IDEA Florida, Inc. delegates control over all management duties to IPS
Enterprises, Inc.

Form 990, Part VI, Section B, line 11b:

Form 990 is provided to the Board prior to filing with the IRS.

Form 990, Part VI, Section B, Line 12c:

The board of IDEA Florida, Inc. monitors potential conflicts of interest.

Form 990, Part VI, Section C, Line 19:

Upon request.

Form 990, Part IX, Line 11g, Other Fees:

Consulting:

Management and general expenses 48,188.

Total expenses 48,188.

Contract services:

Program service expenses 110,885.

Management and general expenses 1,208,636.

Total expenses 1,319,521.

Professional services:

Program service expenses 2,604.

Total expenses 2,604.

Name of the organization

IDEA Florida, Inc.

Employer identification number

84-3519271

Total Other Fees on Form 990, Part IX, line 11g, Col A

1,370,313.

TO BE FILED

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Name of the organization

IDEA Florida, Inc.

Employer identification number

84-3519271

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
IPS Enterprises, Inc. - 84-4633153 2115 West Pike Blvd. Weslaco, TX 78596	Management	Texas	501(c)(3)	Line 12a	IDEA Public Schools		X

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2020

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)	X	
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses	X	
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

TO BE FILED

Form **8879-EO****IRS e-file Signature Authorization
for an Exempt Organization**

OMB No. 1545-0047

For calendar year 2020, or fiscal year beginning JUL 1, 2020, and ending JUN 30, 2021**2020**Department of the Treasury
Internal Revenue Service▶ **Do not send to the IRS. Keep for your records.**
▶ **Go to www.irs.gov/Form8879EO for the latest information.**

Name of exempt organization or person subject to tax

Taxpayer identification number

IDEA Florida, Inc.**84-3519271**

Name and title of officer or person subject to tax

**Lizzette Reynolds
Chair****Part I Type of Return and Return Information** (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, or 7a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, or 7b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b <u>8,920,816.</u>
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b _____
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here ▶ <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here ▶ <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above organization or ☐ I am a person subject to tax with respect to (name of organization) _____, (EIN) _____ and that I have examined a copy

of the 2020 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize **Blazek & Vetterling** to enter my PIN **32256**
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the organization, I will enter my PIN as my signature on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶

Date ▶

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

76273977027

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2020 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ Barbara Murphy Date ▶ 5/16/2022

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

LHA For Paperwork Reduction Act Notice, see instructions.

Form **8879-EO** (2020)

**IDEA Florida
Board Action Item
May 26, 2022**

Subject: Renewal of Principal Contracts

Proposed Board Action: For Approval

Executive Summary:

As provided for in the agreement between IPS and IDEA Florida, Principals are hired and employed by IDEA Florida. The selection of a school principal is one of the most important decisions made by a school district, and as such, IPS is excited to bring forth these recommendations for Principals for the 2022-23 school year.

IDEA Victory Academy: Latoya Mcghee (renewal)

IDEA Hope Academy: Jamaul Thomas (renewal)

IDEA Hope College Prep: Marc Sachse (renewal)

IDEA Basset Academy: Patricia Jackson (new)

IDEA Bassett College Prep: Katoya McCaskill (new)

IDEA River Bluff Academy: Clint Rankin (new)

IDEA River Bluff College Prep: Curtis Lawrence (new)

Supporting Documentation: Proposed Contracts, Resumes

Presenter: Adam Miller, Executive Director

Your response has been successfully submitted on 3/24/2022 at 4:15 PM.

22-23 IDEA EMPLOYMENT AGREEMENT- FLORIDA

Employee Name: **JAMAUL THOMAS**

IDEA FLORIDA, INC.

AT-WILL EMPLOYMENT AGREEMENT FOR FLORIDA PROFESSIONALS FOR THE 2022–2023 SCHOOL YEAR

This at-will employment agreement is made and entered into by and between IDEA Florida, Inc. (IDEA) and **JAMAUL THOMAS** (Employee). Employee hereby accepts this offer of at-will employment on the following terms and conditions:

1. **Position and Term:** IDEA agrees to employ Employee during the 2022-2023 school year, according to the school and/or work calendar(s) approved by IDEA. Employee acknowledges and agrees that s/he is an **employee at-will** under this agreement. IDEA may terminate this agreement and discharge Employee at any time, without cause. Any change to the at-will nature of Employee's employment must be by a specific written agreement signed by Employee and IDEA's Board of Directors and/or the Board's designee. The parties understand and agree that there is no expectation of assignment of Employee to a position with a stated wage or salary paid per week, month, or year and that this agreement does not create a contract or entitlement for a fixed term or position, or for wages or salary during this agreement, or any period thereafter. IDEA has not adopted any policy, rule, regulation, law, or practice providing for tenure or continued employment. No right of tenure, right of renewal, employment obligation, other expectancy (including but not limited to a right of continued employment), or a claim of entitlement is intended or created by this at-will agreement.

2. **Compensation:** IDEA agrees to pay Employee an annual salary in equal monthly installments, based on the compensation plan/salary schedule approved by IDEA's Board of Directors for the 2022-2023 school year. Even though Employee may be required to work on a less-than-12-month basis, Employee's salary will be paid on an annualized basis over 12 months. Salary shall be reduced for absences in excess of authorized, paid leave in accordance with federal and state law. Payment for additional or supplemental duties, if any, will be the subject of a separate agreement between Employee and IDEA. Any such payments, if any, are not included as part of Employee's annual salary.

If the position to which Employee is assigned or reassigned is an exempt position under the Fair Labor Standards Act, Employee may be required to work more than 40 hours in a workweek without receiving additional compensation. The nature of Employee's position may also necessitate work on the weekends, in the evening, and/or at off-campus locations. Employee's salary includes consideration and compensation for all assigned duties, responsibilities, and tasks—including but not limited to in-service days, meetings, trainings, professional development and conferences—regardless of the actual number of hours or days (including days not designated on the school or work calendar).

Should Employee's employment with IDEA end for any reason, Employee will receive compensation accrued through the date of separation, in accordance with applicable law and IDEA's payroll policies and procedures.

3. **Employment:** Employee has no expectation of employment in a specific position, duties, or responsibilities and is subject to assignment, reassignment, additional duties, changes in responsibilities, transfers, or reclassification of positions or duties, at the sole discretion of IDEA.

4. **At-Will Employment Relationship:** This Employee is being hired to provide educational services at IDEA public charter school, and is hired as an at will Employee who may be released, without cause from employment at any time during the term of the contract. If the term of this contract exceeds the term of the IDEA charter contract (for the charter school the Employee is assigned to) with its sponsor, the contract shall terminate no later than the term of the charter contract.

5. **Duties and Responsibilities:** Employee shall perform assigned duties to the best of Employee's skills and abilities and shall discharge the duties required by state and federal rules and regulations, and the policies, regulations, and directives of IDEA. Employee shall comply with and accept IDEA's policies, rules, regulations, and administrative directives as they exist or may hereafter be amended. Employee is responsible for creating a work and learning environment that will promote the success of all students. Employee shall faithfully perform to the satisfaction of IDEA all duties and responsibilities set forth in the job description or as assigned. Acceptance of this Agreement acknowledges Employee's agreement to adhere to IDEA's Teacher/Parent/Student Agreement and Employee Handbook.

6. **Personnel Records:** This agreement is expressly conditioned on Employee's presentation to IDEA Human Assets official college transcripts, other state-mandated credentials, other records required for the personnel files or payroll purposes, and any other records or documents required by law or school policy to be filed and/or maintained with IDEA. Employee further agrees to provide any certification, service records, teaching credentials, and other records and information required by law, any State agency, or IDEA.

7. **Criminal History Review/Drug Free workplace:** Employee understands that state law requires criminal history background checks to be performed for employment with IDEA. To this end, employment is contingent upon Employee having executed a separate background check authorization and the completion of a satisfactory background and criminal record check under applicable state law, and as determined by IDEA. Employee understands and further authorizes background and criminal history checks to be conducted and/or updated by IDEA at IDEA's discretion. Employee understands and agrees that employment is conditioned on Employee executing IDEA's required employment forms and acknowledgments and meeting all eligibility requirements under law or IDEA policy. Employee represents that Employee has not been convicted of any of the enumerated offenses in Florida Statute 1012.315(1) and (2), nor any criminal act as specified under Florida Statute 1012.315(3) or any delinquent act as specified under Florida Statute 1012.315(4). Employee further agrees to notify IDEA within 48 hours of any arrest, indictment, or conviction for any felony or misdemeanor of any kind. Employee represents that Employee has not resigned from a school district in lieu of disciplinary action with respect to child welfare or safety and has not been dismissed for just cause by any school district with respect to child welfare or safety. Employee agrees to comply with any and all Drug Free Workplace requirements.

8. **Benefits:** IDEA shall provide benefits to Employee as required by state law and IDEA's policies. IDEA reserves the right to amend its policies at any time during the term of this Agreement to reduce or increase these benefits, at the sole discretion of IDEA.

9. **Notice to Employee:** Employee agrees to keep a current address on file with IDEA Human Assets. Employee agrees that IDEA may meet any legal obligation it has to give Employee written notice regarding Employee's employment by hand- delivering the notice to Employee or by sending the notice by certified mail, regular mail, and/or express delivery service to

Employee's address of record.

10. **Confidentiality:** Employee acknowledges that **confidentiality is of the essence** and that the terms of this Agreement, Employer's operations and Employee's work hereunder are important because: (a) confidentiality is extremely important to the Employee's and Employer's ability to conduct normal business operations; (b) preserving confidentiality is a vitally important inducement for both parties to enter into this Agreement; and (c) Employee agrees not to discuss publicly, except as expressly permitted below, any matter relating to Employer's operations or business practices. Employee and Employer understand and agree that discussions within the general public about disputes, real or imagined, about the Employee and/or Employer arising before or as of the date of this Agreement will cause the Employer unnecessary distraction, impaired ability to conduct normal business, and financial detriment. This confidentiality agreement shall be interpreted to be consistent with all applicable Florida and Federal Constitutional and statutory requirements. Therefore, Employee, acknowledges and, agrees to:

(A) Maintain all confidentiality terms contained in this Paragraph 10 at all times outside of Court proceedings, or as otherwise required by law including but not limited to any communications (regardless of form) with the media or in public places within hearing of the general public.

(B) If Employee is ordered or otherwise compelled by subpoena or other legal process to participate in a proceeding which might cause Employee to reveal matters confidential under this Agreement. Employee shall, within five (5) days of receipt provide notice to Employer by mailing by certified mail, return receipt requested, a copy of the court order, subpoena, or other legal process to Employer, **Attention: Chief Human Assets Officer, 2115 W. Pike Blvd., Weslaco, TX 78596.**

(C) If Employee hereto breaches the terms of this Agreement including the confidentiality agreements stated in this Paragraph 9, Employee agrees that the aggrieved Party will not have an adequate remedy at law and shall have the right to obtain, in addition to any other remedies: (a) a temporary and/or permanent injunction to order the offending Party to obey the terms of the confidentiality/non-disparagement agreements, and (b) reasonable attorneys' fees and costs of Court incurred from enforcing this Agreement.

(D) Employee agrees that this Paragraph 10 is not an improper restraint on Employee's Constitutional rights under either the United States or Florida Constitutions.

11. Employee shall satisfactorily submit or account for all grades, school equipment including cell phones, laptops or other required school items at the end of the school year. Except as otherwise required by law, if Employee resigns or abandons the performance of his/her duties, s/he shall not receive his/her final salary payment until all reports, records, school equipment, or other required items are properly submitted or returned to IDEA.

12. Failure to sign and return this Agreement to the IDEA Human Assets by the scheduled deadline shall result in a withdrawal of the employment offer.

13. This Agreement supersedes any and all prior agreements and representations between the parties concerning employment by IDEA of Employee. Neither this agreement nor any amendments thereto shall be binding unless authorized by IDEA in writing and signed by both parties.

14. This Agreement shall be governed by the law of the State of Florida and is performable in Hillsboro County, Florida.

15. The parties agree to be bound by the terms of the Mandatory Arbitration Agreement, attached hereto as Exhibit A.

I have read this Agreement and agree to abide by its terms and conditions:

Employee electronic signature: **JAMAUL THOMAS**

IDEA Florida, Inc.

Martin Winchester

Martin Winchester Chief Human Assets Officer

EXHIBIT A

MANDATORY ARBITRATION AGREEMENT:

(1) The dispute resolution process provided for herein shall be used by IPS Enterprises, Inc. (IDEA) and the Employee to attempt to resolve any claim for breach of contract made by the Employee or any cause of action arising from or relating to Employee's employment with IDEA:

(A) Any and all claims by an Employee must first be brought through and in accordance with IDEA's employee grievance policy as provided in the Employee Handbook. The purpose of the grievance policy is to resolve disputes efficiently and at the lowest level possible. The Employee must exhaust the grievance process, unless otherwise waived or agreed to by IDEA.

(B) After exhaustion of the grievance process, the Employee may appeal the grievance decision and any claims the Employee may bring against IDEA, or any claims IDEA may bring against the Employee, including but not limited to claims for breach of this contract and/or claims arising from or relating to the Employee's employment with IDEA or the termination thereof, that the parties cannot resolve in the ordinary course of business shall be submitted to binding arbitration as established herein. To initiate the process, the aggrieved party shall notify the other that a dispute exists between them. Such notice shall be in writing delivered within 30 calendar days after exhaustion of the grievance process and shall specifically state the article and section of the employment contract that is in dispute, the grounds for the position that such article and section is in dispute, specific details and facts about any other disputes, the administrative record and the grievance decision, and that the Employee is formally requesting arbitration. Failure to submit this written notice constitutes acceptance of the result of the grievance process as complete and total resolution of the dispute, and waives the right to any further dispute resolution. The Employee shall submit written notice to **Martin Winchester, 2115 W. Pike Blvd Weslaco, TX 78596**. Should IDEA be the aggrieved party, such notice shall be provided to the Employee at the address of residence provided by the Employee in his or her employee file. Following receipt of the written request for arbitration described above, IDEA Public Schools shall submit the matter to arbitration within 30 calendar days.

(C) The arbitration process provided in this agreement is the Employee's sole and exclusive process for seeking a remedy for any and all alleged breaches of contract by IDEA or any other disputes arising from or relating to Employee's employment with IDEA under any applicable federal and state law, including, but not limited to, Title VII of the Civil Rights Act of 1964, the Americans with Disabilities Act (as amended), the Age Discrimination in Employment Act, the Pregnancy Discrimination Act, Florida Civil Rights Act of 1992, as amended, the Equal Pay Act of 1967, as amended, the Fair Labor Standards Act, the Employee Retirement Income Security Act of 1974 (ERISA), the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA), the Genetic Information Nondiscrimination Act of 2009, the Health Insurance Portability and Accountability Act of 1996 (HIPAA), the National Labor Relations Act, and Worker Adjustment and Retraining Notification Act (WARN Act), federal and state constitutions, and any other federal or state law, if the parties are unable to resolve their disputes under subparagraph (A) of this paragraph. The inclusion of any law or act in this paragraph is not intended to create an inference that such law may or may not apply to Employee. Arbitration shall not apply to any matter that Federal law explicitly exempts from arbitration.

(D) Any and all disputes which cannot be resolved informally shall be settled by final and binding arbitration in accordance with the Federal Arbitration Act and the Commercial Arbitration Rules of the American Arbitration Association, except as otherwise expressly provided herein or agreed to in writing by the parties, or to the extent inconsistent with the requirements of Florida law. The parties expressly agree that the arbitrator(s) shall be required to render a written opinion concerning the matters in controversy, together with their award. The arbitration shall take place in Florida and that judgment upon the award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof, in accordance with the laws of the State of Florida. The parties expressly agree that the arbitrator(s) shall be required to render a written opinion concerning the matters in controversy, together with their award. The arbitration shall take place in Florida and that judgment upon the award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof, in accordance with the laws of the State of Florida.

(E) Each party shall pay one-half of the reasonable fees and expenses of the neutral arbitrator. All other fees and expenses of each party, including without limitation, the fees and expenses of its counsel, witnesses and others acting for it, arbitrators not jointly appointed, shall be paid by the party incurring such costs.

(F) The arbitrator(s) shall have no authority to add to, delete from, or otherwise modify any provision of this Agreement or to issue an award having such effect.

(G) For every dispute between IDEA and the Employee, the aggrieved party must submit the dispute to arbitration before the applicable statute of limitations, under federal or state law, that in the absence of this arbitration agreement would have barred the aggrieved party from filing a claim with the applicable court or agency.

(2) The Employee and IDEA agree that the existence and details of a dispute notwithstanding, both parties shall continue without delay their performance under the employment agreement, except for any performance that may be directly affected by such dispute, or disputes arising from IDEA's termination or suspension of the Employee's employment with IDEA.

(3) Any disputes regarding this arbitration agreement, including, but not limited to, "Gateway" issues of arbitrability (e.g., issues such as whether this agreement covers a particular controversy or dispute), shall be subject to arbitration, as described herein.

(4) The arbitrator may only award compensatory damages available to the aggrieved party that would be available in a court of law. Any such damages may not include punitive damages and are further limited by and subject to governmental and statutory immunities available to IDEA and any applicable damages cap available to IDEA under either federal or state law.

(5) This Agreement is made under the laws of the State of Florida shall be construed in accordance with and governed by the laws of Florida.

(6) The provisions of this Agreement are severable. Any term or condition deemed illegal or invalid shall be removed and shall not affect any other term or condition, and the remainder of the Agreement shall remain in effect.

Employee Signature: **JAMAUL THOMAS**

IDEA Florida, Inc By:

Martin Winchester

Martin Winchester Chief Human Assets Officer

BY CLICKING "SUBMIT" you agree to the terms of this Agreement and choose to conduct this transaction electronically, receive the documents and disclosures electronically and be legally bound by use of your electronic signature.

- By selecting "Yes, I agree," you are indicating you plan to return for the 2022-2023 school year with IDEA.
- By selecting "No, I do not agree," you are indicating you do not plan to return to IDEA for the 2022-2023 school year.

Response

YES, I AGREE



Your response has been successfully submitted on 3/24/2022 at 4:13 PM.

22-23 IDEA EMPLOYMENT AGREEMENT- FLORIDA

Employee Name: **LATOYA MCGHEE**

IDEA FLORIDA, INC.

AT-WILL EMPLOYMENT AGREEMENT FOR FLORIDA PROFESSIONALS FOR THE 2022–2023 SCHOOL YEAR

This at-will employment agreement is made and entered into by and between IDEA Florida, Inc. (IDEA) and **LATOYA MCGHEE** (Employee). Employee hereby accepts this offer of at-will employment on the following terms and conditions:

1. **Position and Term:** IDEA agrees to employ Employee during the 2022-2023 school year, according to the school and/or work calendar(s) approved by IDEA. Employee acknowledges and agrees that s/he is an **employee at-will** under this agreement. IDEA may terminate this agreement and discharge Employee at any time, without cause. Any change to the at-will nature of Employee's employment must be by a specific written agreement signed by Employee and IDEA's Board of Directors and/or the Board's designee. The parties understand and agree that there is no expectation of assignment of Employee to a position with a stated wage or salary paid per week, month, or year and that this agreement does not create a contract or entitlement for a fixed term or position, or for wages or salary during this agreement, or any period thereafter. IDEA has not adopted any policy, rule, regulation, law, or practice providing for tenure or continued employment. No right of tenure, right of renewal, employment obligation, other expectancy (including but not limited to a right of continued employment), or a claim of entitlement is intended or created by this at-will agreement.

2. **Compensation:** IDEA agrees to pay Employee an annual salary in equal monthly installments, based on the compensation plan/salary schedule approved by IDEA's Board of Directors for the 2022-2023 school year. Even though Employee may be required to work on a less-than-12-month basis, Employee's salary will be paid on an annualized basis over 12 months. Salary shall be reduced for absences in excess of authorized, paid leave in accordance with federal and state law. Payment for additional or supplemental duties, if any, will be the subject of a separate agreement between Employee and IDEA. Any such payments, if any, are not included as part of Employee's annual salary.

If the position to which Employee is assigned or reassigned is an exempt position under the Fair Labor Standards Act, Employee may be required to work more than 40 hours in a workweek without receiving additional compensation. The nature of Employee's position may also necessitate work on the weekends, in the evening, and/or at off-campus locations. Employee's salary includes consideration and compensation for all assigned duties, responsibilities, and tasks—including but not limited to in-service days, meetings, trainings, professional development and conferences—regardless of the actual number of hours or days (including days not designated on the school or work calendar).

Should Employee's employment with IDEA end for any reason, Employee will receive compensation accrued through the date of separation, in accordance with applicable law and IDEA's payroll policies and procedures.

3. **Employment:** Employee has no expectation of employment in a specific position, duties, or responsibilities and is subject to assignment, reassignment, additional duties, changes in responsibilities, transfers, or reclassification of positions or duties, at the sole discretion of IDEA.

4. **At-Will Employment Relationship:** This Employee is being hired to provide educational services at IDEA public charter school, and is hired as an at will Employee who may be released, without cause from employment at any time during the term of the contract. If the term of this contract exceeds the term of the IDEA charter contract (for the charter school the Employee is assigned to) with its sponsor, the contract shall terminate no later than the term of the charter contract.

5. **Duties and Responsibilities:** Employee shall perform assigned duties to the best of Employee's skills and abilities and shall discharge the duties required by state and federal rules and regulations, and the policies, regulations, and directives of IDEA. Employee shall comply with and accept IDEA's policies, rules, regulations, and administrative directives as they exist or may hereafter be amended. Employee is responsible for creating a work and learning environment that will promote the success of all students. Employee shall faithfully perform to the satisfaction of IDEA all duties and responsibilities set forth in the job description or as assigned. Acceptance of this Agreement acknowledges Employee's agreement to adhere to IDEA's Teacher/Parent/Student Agreement and Employee Handbook.

6. **Personnel Records:** This agreement is expressly conditioned on Employee's presentation to IDEA Human Assets official college transcripts, other state-mandated credentials, other records required for the personnel files or payroll purposes, and any other records or documents required by law or school policy to be filed and/or maintained with IDEA. Employee further agrees to provide any certification, service records, teaching credentials, and other records and information required by law, any State agency, or IDEA.

7. **Criminal History Review/Drug Free workplace:** Employee understands that state law requires criminal history background checks to be performed for employment with IDEA. To this end, employment is contingent upon Employee having executed a separate background check authorization and the completion of a satisfactory background and criminal record check under applicable state law, and as determined by IDEA. Employee understands and further authorizes background and criminal history checks to be conducted and/or updated by IDEA at IDEA's discretion. Employee understands and agrees that employment is conditioned on Employee executing IDEA's required employment forms and acknowledgments and meeting all eligibility requirements under law or IDEA policy. Employee represents that Employee has not been convicted of any of the enumerated offenses in Florida Statute 1012.315(1) and (2), nor any criminal act as specified under Florida Statute 1012.315(3) or any delinquent act as specified under Florida Statute 1012.315(4). Employee further agrees to notify IDEA within 48 hours of any arrest, indictment, or conviction for any felony or misdemeanor of any kind. Employee represents that Employee has not resigned from a school district in lieu of disciplinary action with respect to child welfare or safety and has not been dismissed for just cause by any school district with respect to child welfare or safety. Employee agrees to comply with any and all Drug Free Workplace requirements.

8. **Benefits:** IDEA shall provide benefits to Employee as required by state law and IDEA's policies. IDEA reserves the right to amend its policies at any time during the term of this Agreement to reduce or increase these benefits, at the sole discretion of IDEA.

9. **Notice to Employee:** Employee agrees to keep a current address on file with IDEA Human Assets. Employee agrees that IDEA may meet any legal obligation it has to give Employee written notice regarding Employee's employment by hand- delivering the notice to Employee or by sending the notice by certified mail, regular mail, and/or express delivery service to

Employee's address of record.

10. **Confidentiality:** Employee acknowledges that **confidentiality is of the essence** and that the terms of this Agreement, Employer's operations and Employee's work hereunder are important because: (a) confidentiality is extremely important to the Employee's and Employer's ability to conduct normal business operations; (b) preserving confidentiality is a vitally important inducement for both parties to enter into this Agreement; and (c) Employee agrees not to discuss publicly, except as expressly permitted below, any matter relating to Employer's operations or business practices. Employee and Employer understand and agree that discussions within the general public about disputes, real or imagined, about the Employee and/or Employer arising before or as of the date of this Agreement will cause the Employer unnecessary distraction, impaired ability to conduct normal business, and financial detriment. This confidentiality agreement shall be interpreted to be consistent with all applicable Florida and Federal Constitutional and statutory requirements. Therefore, Employee, acknowledges and, agrees to:

(A) Maintain all confidentiality terms contained in this Paragraph 10 at all times outside of Court proceedings, or as otherwise required by law including but not limited to any communications (regardless of form) with the media or in public places within hearing of the general public.

(B) If Employee is ordered or otherwise compelled by subpoena or other legal process to participate in a proceeding which might cause Employee to reveal matters confidential under this Agreement. Employee shall, within five (5) days of receipt provide notice to Employer by mailing by certified mail, return receipt requested, a copy of the court order, subpoena, or other legal process to Employer, **Attention: Chief Human Assets Officer, 2115 W. Pike Blvd., Weslaco, TX 78596.**

(C) If Employee hereto breaches the terms of this Agreement including the confidentiality agreements stated in this Paragraph 9, Employee agrees that the aggrieved Party will not have an adequate remedy at law and shall have the right to obtain, in addition to any other remedies: (a) a temporary and/or permanent injunction to order the offending Party to obey the terms of the confidentiality/non-disparagement agreements, and (b) reasonable attorneys' fees and costs of Court incurred from enforcing this Agreement.

(D) Employee agrees that this Paragraph 10 is not an improper restraint on Employee's Constitutional rights under either the United States or Florida Constitutions.

11. Employee shall satisfactorily submit or account for all grades, school equipment including cell phones, laptops or other required school items at the end of the school year. Except as otherwise required by law, if Employee resigns or abandons the performance of his/her duties, s/he shall not receive his/her final salary payment until all reports, records, school equipment, or other required items are properly submitted or returned to IDEA.

12. Failure to sign and return this Agreement to the IDEA Human Assets by the scheduled deadline shall result in a withdrawal of the employment offer.

13. This Agreement supersedes any and all prior agreements and representations between the parties concerning employment by IDEA of Employee. Neither this agreement nor any amendments thereto shall be binding unless authorized by IDEA in writing and signed by both parties.

14. This Agreement shall be governed by the law of the State of Florida and is performable in Hillsboro County, Florida.

15. The parties agree to be bound by the terms of the Mandatory Arbitration Agreement, attached hereto as Exhibit A.

I have read this Agreement and agree to abide by its terms and conditions:

Employee electronic signature: **LATOYA MCGHEE**

IDEA Florida, Inc.

Martin Winchester

Martin Winchester Chief Human Assets Officer

EXHIBIT A

MANDATORY ARBITRATION AGREEMENT:

(1) The dispute resolution process provided for herein shall be used by IPS Enterprises, Inc. (IDEA) and the Employee to attempt to resolve any claim for breach of contract made by the Employee or any cause of action arising from or relating to Employee's employment with IDEA:

(A) Any and all claims by an Employee must first be brought through and in accordance with IDEA's employee grievance policy as provided in the Employee Handbook. The purpose of the grievance policy is to resolve disputes efficiently and at the lowest level possible. The Employee must exhaust the grievance process, unless otherwise waived or agreed to by IDEA.

(B) After exhaustion of the grievance process, the Employee may appeal the grievance decision and any claims the Employee may bring against IDEA, or any claims IDEA may bring against the Employee, including but not limited to claims for breach of this contract and/or claims arising from or relating to the Employee's employment with IDEA or the termination thereof, that the parties cannot resolve in the ordinary course of business shall be submitted to binding arbitration as established herein. To initiate the process, the aggrieved party shall notify the other that a dispute exists between them. Such notice shall be in writing delivered within 30 calendar days after exhaustion of the grievance process and shall specifically state the article and section of the employment contract that is in dispute, the grounds for the position that such article and section is in dispute, specific details and facts about any other disputes, the administrative record and the grievance decision, and that the Employee is formally requesting arbitration. Failure to submit this written notice constitutes acceptance of the result of the grievance process as complete and total resolution of the dispute, and waives the right to any further dispute resolution. The Employee shall submit written notice to **Martin Winchester, 2115 W. Pike Blvd Weslaco, TX 78596**. Should IDEA be the aggrieved party, such notice shall be provided to the Employee at the address of residence provided by the Employee in his or her employee file. Following receipt of the written request for arbitration described above, IDEA Public Schools shall submit the matter to arbitration within 30 calendar days.

(C) The arbitration process provided in this agreement is the Employee's sole and exclusive process for seeking a remedy for any and all alleged breaches of contract by IDEA or any other disputes arising from or relating to Employee's employment with IDEA under any applicable federal and state law, including, but not limited to, Title VII of the Civil Rights Act of 1964, the Americans with Disabilities Act (as amended), the Age Discrimination in Employment Act, the Pregnancy Discrimination Act, Florida Civil Rights Act of 1992, as amended, the Equal Pay Act of 1967, as amended, the Fair Labor Standards Act, the Employee Retirement Income Security Act of 1974 (ERISA), the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA), the Genetic Information Nondiscrimination Act of 2009, the Health Insurance Portability and Accountability Act of 1996 (HIPAA), the National Labor Relations Act, and Worker Adjustment and Retraining Notification Act (WARN Act), federal and state constitutions, and any other federal or state law, if the parties are unable to resolve their disputes under subparagraph (A) of this paragraph. The inclusion of any law or act in this paragraph is not intended to create an inference that such law may or may not apply to Employee. Arbitration shall not apply to any matter that Federal law explicitly exempts from arbitration.

(D) Any and all disputes which cannot be resolved informally shall be settled by final and binding arbitration in accordance with the Federal Arbitration Act and the Commercial Arbitration Rules of the American Arbitration Association, except as otherwise expressly provided herein or agreed to in writing by the parties, or to the extent inconsistent with the requirements of Florida law. The parties expressly agree that the arbitrator(s) shall be required to render a written opinion concerning the matters in controversy, together with their award. The arbitration shall take place in Florida and that judgment upon the award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof, in accordance with the laws of the State of Florida. The parties expressly agree that the arbitrator(s) shall be required to render a written opinion concerning the matters in controversy, together with their award. The arbitration shall take place in Florida and that judgment upon the award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof, in accordance with the laws of the State of Florida.

(E) Each party shall pay one-half of the reasonable fees and expenses of the neutral arbitrator. All other fees and expenses of each party, including without limitation, the fees and expenses of its counsel, witnesses and others acting for it, arbitrators not jointly appointed, shall be paid by the party incurring such costs.

(F) The arbitrator(s) shall have no authority to add to, delete from, or otherwise modify any provision of this Agreement or to issue an award having such effect.

(G) For every dispute between IDEA and the Employee, the aggrieved party must submit the dispute to arbitration before the applicable statute of limitations, under federal or state law, that in the absence of this arbitration agreement would have barred the aggrieved party from filing a claim with the applicable court or agency.

(2) The Employee and IDEA agree that the existence and details of a dispute notwithstanding, both parties shall continue without delay their performance under the employment agreement, except for any performance that may be directly affected by such dispute, or disputes arising from IDEA's termination or suspension of the Employee's employment with IDEA.

(3) Any disputes regarding this arbitration agreement, including, but not limited to, "Gateway" issues of arbitrability (e.g., issues such as whether this agreement covers a particular controversy or dispute), shall be subject to arbitration, as described herein.

(4) The arbitrator may only award compensatory damages available to the aggrieved party that would be available in a court of law. Any such damages may not include punitive damages and are further limited by and subject to governmental and statutory immunities available to IDEA and any applicable damages cap available to IDEA under either federal or state law.

(5) This Agreement is made under the laws of the State of Florida shall be construed in accordance with and governed by the laws of Florida.

(6) The provisions of this Agreement are severable. Any term or condition deemed illegal or invalid shall be removed and shall not affect any other term or condition, and the remainder of the Agreement shall remain in effect.

Employee Signature: **LATOYA MCGHEE**

IDEA Florida, Inc By:

Martin Winchester

Martin Winchester Chief Human Assets Officer

BY CLICKING "SUBMIT" you agree to the terms of this Agreement and choose to conduct this transaction electronically, receive the documents and disclosures electronically and be legally bound by use of your electronic signature.

- By selecting "Yes, I agree," you are indicating you plan to return for the 2022-2023 school year with IDEA.
- By selecting "No, I do not agree," you are indicating you do not plan to return to IDEA for the 2022-2023 school year.

Response

YES, I AGREE

▼

Your response has been successfully submitted on 5/18/2022 at 8:39 AM.

22-23 IDEA EMPLOYMENT AGREEMENT- FLORIDA

Employee Name: **MARC SACHSE**

IDEA FLORIDA, INC.

AT-WILL EMPLOYMENT AGREEMENT FOR FLORIDA PROFESSIONALS FOR THE 2022–2023 SCHOOL YEAR

This at-will employment agreement is made and entered into by and between IDEA Florida, Inc. (IDEA) and **MARC SACHSE** (Employee). Employee hereby accepts this offer of at-will employment on the following terms and conditions:

1. **Position and Term:** IDEA agrees to employ Employee during the 2022-2023 school year, according to the school and/or work calendar(s) approved by IDEA. Employee acknowledges and agrees that s/he is an **employee at-will** under this agreement. IDEA may terminate this agreement and discharge Employee at any time, without cause. Any change to the at-will nature of Employee's employment must be by a specific written agreement signed by Employee and IDEA's Board of Directors and/or the Board's designee. The parties understand and agree that there is no expectation of assignment of Employee to a position with a stated wage or salary paid per week, month, or year and that this agreement does not create a contract or entitlement for a fixed term or position, or for wages or salary during this agreement, or any period thereafter. IDEA has not adopted any policy, rule, regulation, law, or practice providing for tenure or continued employment. No right of tenure, right of renewal, employment obligation, other expectancy (including but not limited to a right of continued employment), or a claim of entitlement is intended or created by this at-will agreement.

2. **Compensation:** IDEA agrees to pay Employee an annual salary in equal monthly installments, based on the compensation plan/salary schedule approved by IDEA's Board of Directors for the 2022-2023 school year. Even though Employee may be required to work on a less-than-12-month basis, Employee's salary will be paid on an annualized basis over 12 months. Salary shall be reduced for absences in excess of authorized, paid leave in accordance with federal and state law. Payment for additional or supplemental duties, if any, will be the subject of a separate agreement between Employee and IDEA. Any such payments, if any, are not included as part of Employee's annual salary.

If the position to which Employee is assigned or reassigned is an exempt position under the Fair Labor Standards Act, Employee may be required to work more than 40 hours in a workweek without receiving additional compensation. The nature of Employee's position may also necessitate work on the weekends, in the evening, and/or at off-campus locations. Employee's salary includes consideration and compensation for all assigned duties, responsibilities, and tasks—including but not limited to in-service days, meetings, trainings, professional development and conferences—regardless of the actual number of hours or days (including days not designated on the school or work calendar).

Should Employee's employment with IDEA end for any reason, Employee will receive compensation accrued through the date of separation, in accordance with applicable law and IDEA's payroll policies and procedures.

3. **Employment:** Employee has no expectation of employment in a specific position, duties, or responsibilities and is subject to assignment, reassignment, additional duties, changes in responsibilities, transfers, or reclassification of positions or duties, at the sole discretion of IDEA.

4. **At-Will Employment Relationship:** This Employee is being hired to provide educational services at IDEA public charter school, and is hired as an at will Employee who may be released, without cause from employment at any time during the term of the contract. If the term of this contract exceeds the term of the IDEA charter contract (for the charter school the Employee is assigned to) with its sponsor, the contract shall terminate no later than the term of the charter contract.

5. **Duties and Responsibilities:** Employee shall perform assigned duties to the best of Employee's skills and abilities and shall discharge the duties required by state and federal rules and regulations, and the policies, regulations, and directives of IDEA. Employee shall comply with and accept IDEA's policies, rules, regulations, and administrative directives as they exist or may hereafter be amended. Employee is responsible for creating a work and learning environment that will promote the success of all students. Employee shall faithfully perform to the satisfaction of IDEA all duties and responsibilities set forth in the job description or as assigned. Acceptance of this Agreement acknowledges Employee's agreement to adhere to IDEA's Teacher/Parent/Student Agreement and Employee Handbook.

6. **Personnel Records:** This agreement is expressly conditioned on Employee's presentation to IDEA Human Assets official college transcripts, other state-mandated credentials, other records required for the personnel files or payroll purposes, and any other records or documents required by law or school policy to be filed and/or maintained with IDEA. Employee further agrees to provide any certification, service records, teaching credentials, and other records and information required by law, any State agency, or IDEA.

7. **Criminal History Review/Drug Free workplace:** Employee understands that state law requires criminal history background checks to be performed for employment with IDEA. To this end, employment is contingent upon Employee having executed a separate background check authorization and the completion of a satisfactory background and criminal record check under applicable state law, and as determined by IDEA. Employee understands and further authorizes background and criminal history checks to be conducted and/or updated by IDEA at IDEA's discretion. Employee understands and agrees that employment is conditioned on Employee executing IDEA's required employment forms and acknowledgments and meeting all eligibility requirements under law or IDEA policy. Employee represents that Employee has not been convicted of any of the enumerated offenses in Florida Statute 1012.315(1) and (2), nor any criminal act as specified under Florida Statute 1012.315(3) or any delinquent act as specified under Florida Statute 1012.315(4). Employee further agrees to notify IDEA within 48 hours of any arrest, indictment, or conviction for any felony or misdemeanor of any kind. Employee represents that Employee has not resigned from a school district in lieu of disciplinary action with respect to child welfare or safety and has not been dismissed for just cause by any school district with respect to child welfare or safety. Employee agrees to comply with any and all Drug Free Workplace requirements.

8. **Benefits:** IDEA shall provide benefits to Employee as required by state law and IDEA's policies. IDEA reserves the right to amend its policies at any time during the term of this Agreement to reduce or increase these benefits, at the sole discretion of IDEA.

9. **Notice to Employee:** Employee agrees to keep a current address on file with IDEA Human Assets. Employee agrees that IDEA may meet any legal obligation it has to give Employee written notice regarding Employee's employment by hand- delivering the notice to Employee or by sending the notice by certified mail, regular mail, and/or express delivery service to

Employee's address of record.

10. **Confidentiality:** Employee acknowledges that **confidentiality is of the essence** and that the terms of this Agreement, Employer's operations and Employee's work hereunder are important because: (a) confidentiality is extremely important to the Employee's and Employer's ability to conduct normal business operations; (b) preserving confidentiality is a vitally important inducement for both parties to enter into this Agreement; and (c) Employee agrees not to discuss publicly, except as expressly permitted below, any matter relating to Employer's operations or business practices. Employee and Employer understand and agree that discussions within the general public about disputes, real or imagined, about the Employee and/or Employer arising before or as of the date of this Agreement will cause the Employer unnecessary distraction, impaired ability to conduct normal business, and financial detriment. This confidentiality agreement shall be interpreted to be consistent with all applicable Florida and Federal Constitutional and statutory requirements. Therefore, Employee, acknowledges and, agrees to:

(A) Maintain all confidentiality terms contained in this Paragraph 10 at all times outside of Court proceedings, or as otherwise required by law including but not limited to any communications (regardless of form) with the media or in public places within hearing of the general public.

(B) If Employee is ordered or otherwise compelled by subpoena or other legal process to participate in a proceeding which might cause Employee to reveal matters confidential under this Agreement. Employee shall, within five (5) days of receipt provide notice to Employer by mailing by certified mail, return receipt requested, a copy of the court order, subpoena, or other legal process to Employer, **Attention: Chief Human Assets Officer, 2115 W. Pike Blvd., Weslaco, TX 78596.**

(C) If Employee hereto breaches the terms of this Agreement including the confidentiality agreements stated in this Paragraph 9, Employee agrees that the aggrieved Party will not have an adequate remedy at law and shall have the right to obtain, in addition to any other remedies: (a) a temporary and/or permanent injunction to order the offending Party to obey the terms of the confidentiality/non-disparagement agreements, and (b) reasonable attorneys' fees and costs of Court incurred from enforcing this Agreement.

(D) Employee agrees that this Paragraph 10 is not an improper restraint on Employee's Constitutional rights under either the United States or Florida Constitutions.

11. Employee shall satisfactorily submit or account for all grades, school equipment including cell phones, laptops or other required school items at the end of the school year. Except as otherwise required by law, if Employee resigns or abandons the performance of his/her duties, s/he shall not receive his/her final salary payment until all reports, records, school equipment, or other required items are properly submitted or returned to IDEA.

12. Failure to sign and return this Agreement to the IDEA Human Assets by the scheduled deadline shall result in a withdrawal of the employment offer.

13. This Agreement supersedes any and all prior agreements and representations between the parties concerning employment by IDEA of Employee. Neither this agreement nor any amendments thereto shall be binding unless authorized by IDEA in writing and signed by both parties.

14. This Agreement shall be governed by the law of the State of Florida and is performable in Hillsboro County, Florida.

15. The parties agree to be bound by the terms of the Mandatory Arbitration Agreement, attached hereto as Exhibit A.

I have read this Agreement and agree to abide by its terms and conditions:

Employee electronic signature: **MARC SACHSE**

IDEA Florida, Inc.

Martin Winchester

Martin Winchester Chief Human Assets Officer

EXHIBIT A

MANDATORY ARBITRATION AGREEMENT:

(1) The dispute resolution process provided for herein shall be used by IPS Enterprises, Inc. (IDEA) and the Employee to attempt to resolve any claim for breach of contract made by the Employee or any cause of action arising from or relating to Employee's employment with IDEA:

(A) Any and all claims by an Employee must first be brought through and in accordance with IDEA's employee grievance policy as provided in the Employee Handbook. The purpose of the grievance policy is to resolve disputes efficiently and at the lowest level possible. The Employee must exhaust the grievance process, unless otherwise waived or agreed to by IDEA.

(B) After exhaustion of the grievance process, the Employee may appeal the grievance decision and any claims the Employee may bring against IDEA, or any claims IDEA may bring against the Employee, including but not limited to claims for breach of this contract and/or claims arising from or relating to the Employee's employment with IDEA or the termination thereof, that the parties cannot resolve in the ordinary course of business shall be submitted to binding arbitration as established herein. To initiate the process, the aggrieved party shall notify the other that a dispute exists between them. Such notice shall be in writing delivered within 30 calendar days after exhaustion of the grievance process and shall specifically state the article and section of the employment contract that is in dispute, the grounds for the position that such article and section is in dispute, specific details and facts about any other disputes, the administrative record and the grievance decision, and that the Employee is formally requesting arbitration. Failure to submit this written notice constitutes acceptance of the result of the grievance process as complete and total resolution of the dispute, and waives the right to any further dispute resolution. The Employee shall submit written notice to **Martin Winchester, 2115 W. Pike Blvd Weslaco, TX 78596**. Should IDEA be the aggrieved party, such notice shall be provided to the Employee at the address of residence provided by the Employee in his or her employee file. Following receipt of the written request for arbitration described above, IDEA Public Schools shall submit the matter to arbitration within 30 calendar days.

(C) The arbitration process provided in this agreement is the Employee's sole and exclusive process for seeking a remedy for any and all alleged breaches of contract by IDEA or any other disputes arising from or relating to Employee's employment with IDEA under any applicable federal and state law, including, but not limited to, Title VII of the Civil Rights Act of 1964, the Americans with Disabilities Act (as amended), the Age Discrimination in Employment Act, the Pregnancy Discrimination Act, Florida Civil Rights Act of 1992, as amended, the Equal Pay Act of 1967, as amended, the Fair Labor Standards Act, the Employee Retirement Income Security Act of 1974 (ERISA), the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA), the Genetic Information Nondiscrimination Act of 2009, the Health Insurance Portability and Accountability Act of 1996 (HIPAA), the National Labor Relations Act, and Worker Adjustment and Retraining Notification Act (WARN Act), federal and state constitutions, and any other federal or state law, if the parties are unable to resolve their disputes under subparagraph (A) of this paragraph. The inclusion of any law or act in this paragraph is not intended to create an inference that such law may or may not apply to Employee. Arbitration shall not apply to any matter that Federal law explicitly exempts from arbitration.

(D) Any and all disputes which cannot be resolved informally shall be settled by final and binding arbitration in accordance with the Federal Arbitration Act and the Commercial Arbitration Rules of the American Arbitration Association, except as otherwise expressly provided herein or agreed to in writing by the parties, or to the extent inconsistent with the requirements of Florida law. The parties expressly agree that the arbitrator(s) shall be required to render a written opinion concerning the matters in controversy, together with their award. The arbitration shall take place in Florida and that judgment upon the award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof, in accordance with the laws of the State of Florida. The parties expressly agree that the arbitrator(s) shall be required to render a written opinion concerning the matters in controversy, together with their award. The arbitration shall take place in Florida and that judgment upon the award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof, in accordance with the laws of the State of Florida.

(E) Each party shall pay one-half of the reasonable fees and expenses of the neutral arbitrator. All other fees and expenses of each party, including without limitation, the fees and expenses of its counsel, witnesses and others acting for it, arbitrators not jointly appointed, shall be paid by the party incurring such costs.

(F) The arbitrator(s) shall have no authority to add to, delete from, or otherwise modify any provision of this Agreement or to issue an award having such effect.

(G) For every dispute between IDEA and the Employee, the aggrieved party must submit the dispute to arbitration before the applicable statute of limitations, under federal or state law, that in the absence of this arbitration agreement would have barred the aggrieved party from filing a claim with the applicable court or agency.

(2) The Employee and IDEA agree that the existence and details of a dispute notwithstanding, both parties shall continue without delay their performance under the employment agreement, except for any performance that may be directly affected by such dispute, or disputes arising from IDEA's termination or suspension of the Employee's employment with IDEA.

(3) Any disputes regarding this arbitration agreement, including, but not limited to, "Gateway" issues of arbitrability (e.g., issues such as whether this agreement covers a particular controversy or dispute), shall be subject to arbitration, as described herein.

(4) The arbitrator may only award compensatory damages available to the aggrieved party that would be available in a court of law. Any such damages may not include punitive damages and are further limited by and subject to governmental and statutory immunities available to IDEA and any applicable damages cap available to IDEA under either federal or state law.

(5) This Agreement is made under the laws of the State of Florida shall be construed in accordance with and governed by the laws of Florida.

(6) The provisions of this Agreement are severable. Any term or condition deemed illegal or invalid shall be removed and shall not affect any other term or condition, and the remainder of the Agreement shall remain in effect.

Employee Signature: **MARC SACHSE**

IDEA Florida, Inc By:

Martin Winchester

Martin Winchester Chief Human Assets Officer

BY CLICKING "SUBMIT" you agree to the terms of this Agreement and choose to conduct this transaction electronically, receive the documents and disclosures electronically and be legally bound by use of your electronic signature.

- By selecting "Yes, I agree," you are indicating you plan to return for the 2022-2023 school year with IDEA.
- By selecting "No, I do not agree," you are indicating you do not plan to return to IDEA for the 2022-2023 school year.

Response

YES, I AGREE



Katoya L. McCaskill, M.Ed.

Principal in Residence, IDEA Florida-IDEA Public Schools-Jacksonville, FL

Contact

2417 Colorado Street
Mission, TX
404-210-1765

k.l.mccaskill@outlook.com

Education

Northcentral University
Master of Education (2016)
Tougaloo College **Bachelor of Arts in History** (2006)

Certifications

Florida Professional Educator's License
Pre-k-3rd grade
Kindergarten-6th grade
Social Studies 5th grade-9th grade
ESOL (2021)

Innovative and motivated instructional leader who is dedicated to creating school communities that are committed to serving student and families from elementary to high schools in urban settings for 11 years. Vast knowledge of effective teaching and learning pedagogy for diverse learners, instructional best practices for experienced and novice teachers, and organizational leadership efficacy practices.

Experience

Principal in Residence, IDEA Florida, IDEA McAllen Academy, IDEA Victory College Prep, IDEA Bassett College Prep ~ 2020- Present

- Worked with Regional Vice President and principal preparation team master IDEA systems and network operating mechanisms.
- Coached and managed 3rd-5th grade Assistant Principal of Instruction on coaching mechanisms and instructional best practices
- Synthesized, analyze, and prioritize data opportunities to develop strategies that achieve quantifiable goals that allow for Kindergarten and STAAR tested grade levels (3rd – 5th grade)
- Coached and managed the Kindergarten team to improve their teaching quickly and measurably through daily observations, on-the-spot coaching, data conversations, and effective evaluations.
- Led Professional Developments surrounding lesson planning, unit unpacking, and technology integrations.
- Established and maintained a cooperative working relationship with students, teachers, and families
- Facilitated weekly manager check-ins, grade-level meetings, professional learning communities, lead team huddles and tacticals.

Intermediate & Middle Grades Educator (5th – 8th grades) ~ 2010-2020

- Developed intervention lessons planning for students who are designated as lowest quartile and bubble status.
- Create rigorous standards-based lessons using blended learning models
- Analyzed student data to make instructional decisions and created individual student learning plans to close learning gaps
- Evaluated growth in achievement of the Florida Standards Assessment using USA Testprep, and iReady platform

Schools:

Northwestern Middle School (2010 – 2013), Garden City Elementary (2012-2015), *Virtue Arts and Science Academy (2015 –2017), Biltmore Elementary (2017-2018), Somerset Academy-K-8 (2018-2020)

Curriculum and Testing Coordinator ~ 2015-2020

- Attended district testing administrator and Assistant Principal of Curriculum trainings/meetings.
- Schedule, monitor, train teachers to administer/proctor all national and state exams (SAT 10,
- Monitor academic promotion requirements.
- Coach new and veteran teachers with standards alignment, classroom management, and resource implementation.
- Implement and monitor (2nd -8th grade) four-week standards progress monitoring schedule
- Order and catalog curriculum orders.
- Manage school wide technology platforms.
- Compile and analyze school-wide data reports.
- Assist the school leadership team with school logistics, professional development, Title I collection document, and school recruitment.

References available upon request



Your response has been successfully submitted on 3/1/2022 at 7:17 PM.

22-23 IDEA EMPLOYMENT AGREEMENT- FLORIDA

Employee Name: KATOYA MCCASKILL

IDEA FLORIDA, INC. AT-WILL EMPLOYMENT AGREEMENT FOR FLORIDA PROFESSIONALS FOR THE 2022–2023 SCHOOL YEAR

This at-will employment agreement is made and entered into by and between IDEA Florida, Inc. (IDEA) and KATOYA MCCASKILL (Employee). Employee hereby accepts this offer of at-will employment on the following terms and conditions:

1. **Position and Term:** IDEA agrees to employ Employee during the 2022-2023 school year, according to the school and/or work calendar(s) approved by IDEA. Employee acknowledges and agrees that s/he is an **employee at-will** under this agreement. IDEA may terminate this agreement and discharge Employee at any time, without cause. Any change to the at-will nature of Employee's employment must be by a specific written agreement signed by Employee and IDEA's Board of Directors and/or the Board's designee. The parties understand and agree that there is no expectation of assignment of Employee to a position with a stated wage or salary paid per week, month, or year and that this agreement does not create a contract or entitlement for a fixed term or position, or for wages or salary during this agreement, or any period thereafter. IDEA has not adopted any policy, rule, regulation, law, or practice providing for tenure or continued employment. No right of tenure, right of renewal, employment obligation, other expectancy (including but not limited to a right of continued employment), or a claim of entitlement is intended or created by this at-will agreement.

2. **Compensation:** IDEA agrees to pay Employee an annual salary in equal monthly installments, based on the compensation plan/salary schedule approved by IDEA's Board of Directors for the 2022-2023 school year. Even though Employee may be required to work on a less-than-12-month basis, Employee's salary will be paid on an annualized basis over 12 months. Salary shall be reduced for absences in excess of authorized, paid leave in accordance with federal and state law. Payment for additional or supplemental duties, if any, will be the subject of a separate agreement between Employee and IDEA. Any such payments, if any, are not included as part of Employee's annual salary.

If the position to which Employee is assigned or reassigned is an exempt position under the Fair Labor Standards Act, Employee may be required to work more than 40 hours in a workweek without receiving additional compensation. The nature of Employee's position may also necessitate work on the weekends, in the evening, and/or at off-campus locations. Employee's salary includes consideration and compensation for all assigned duties, responsibilities, and tasks—including but not limited to in-service days, meetings, trainings, professional development and conferences—regardless of the actual number of hours or days (including days not designated on the school or work calendar).

Should Employee's employment with IDEA end for any reason, Employee will receive compensation accrued through the date of separation, in accordance with applicable law and IDEA's payroll policies and procedures.

3. **Employment:** Employee has no expectation of employment in a specific position, duties, or responsibilities and is subject to assignment, reassignment, additional duties, changes in responsibilities, transfers, or reclassification of positions or duties, at the sole discretion of IDEA.

4. **At-Will Employment Relationship:** This Employee is being hired to provide educational services at IDEA public charter school, and is hired as an at will Employee who may be released, without cause from employment at any time during the term of the contract. If the term of this contract exceeds the term of the IDEA charter contract (for the charter school the Employee is assigned to) with its sponsor, the contract shall terminate no later than the term of the charter contract.

5. **Duties and Responsibilities:** Employee shall perform assigned duties to the best of Employee's skills and abilities and shall discharge the duties required by state and federal rules and regulations, and the policies, regulations, and directives of IDEA. Employee shall comply with and accept IDEA's policies, rules, regulations, and administrative directives as they exist or may hereafter be amended. Employee is responsible for creating a work and learning environment that will promote the success of all students. Employee shall faithfully perform to the satisfaction of IDEA all duties and responsibilities set forth in the job description or as assigned. Acceptance of this Agreement acknowledges Employee's agreement to adhere to IDEA's Teacher/Parent/Student Agreement and Employee Handbook.

6. **Personnel Records:** This agreement is expressly conditioned on Employee's presentation to IDEA Human Assets official college transcripts, other state-mandated credentials, other records required for the personnel files or payroll purposes, and any other records or documents required by law or school policy to be filed and/or maintained with IDEA. Employee further agrees to provide any certification, service records, teaching credentials, and other records and information required by law, any State agency, or IDEA.

7. **Criminal History Review/Drug Free workplace:** Employee understands that state law requires criminal history background checks to be performed for employment with IDEA. To this end, employment is contingent upon Employee having executed a separate background check authorization and the completion of a satisfactory background and criminal record check under applicable state law, and as determined by IDEA. Employee understands and further authorizes background and criminal history checks to be conducted and/or updated by IDEA at IDEA's discretion. Employee understands and agrees that employment is conditioned on Employee executing IDEA's required employment forms and acknowledgments and meeting all eligibility requirements under law or IDEA policy. Employee represents that Employee has not been convicted of any of the enumerated offenses in Florida Statute 1012.315(1) and (2), nor any criminal act as specified under Florida Statute 1012.315(3) or any delinquent act as specified under Florida Statute 1012.315(4). Employee further agrees to notify IDEA within 48 hours of any arrest, indictment, or conviction for any felony or misdemeanor of any kind. Employee represents that Employee has not resigned from a school district in lieu of disciplinary action with respect to child welfare or safety and has not been dismissed for just cause by any school district with respect to child welfare or safety. Employee agrees to comply with any and all Drug Free Workplace requirements.

8. **Benefits:** IDEA shall provide benefits to Employee as required by state law and IDEA's policies. IDEA reserves the right to amend its policies at any time during the term of this Agreement to reduce or increase these benefits, at the sole discretion of IDEA.

9. **Notice to Employee:** Employee agrees to keep a current address on file with IDEA Human Assets. Employee agrees that IDEA may meet any legal obligation it has to give Employee written notice regarding Employee's employment by hand- delivering the notice to Employee or by sending the notice by certified mail, regular mail, and/or express delivery service to Employee's address of record.

10. **Confidentiality:** Employee acknowledges that **confidentiality is of the essence** and that the terms of this Agreement, Employer's operations and Employee's work hereunder are important because: (a) confidentiality is extremely important to the Employee's and Employer's ability to conduct normal business operations; (b) preserving confidentiality is a vitally important inducement for both parties to enter into this Agreement; and (c) Employee agrees not to discuss publicly, except as expressly permitted below, any matter relating to Employer's operations or business practices. Employee and Employer understand and agree that discussions within the general public about disputes, real or imagined, about the Employee and/or Employer arising before or as of the date of this Agreement will cause the Employer unnecessary distraction, impaired ability to conduct normal business, and financial detriment. This confidentiality agreement shall be interpreted to be consistent with all applicable Florida and Federal Constitutional and statutory requirements. Therefore, Employee, acknowledges and, agrees to:

(A) Maintain all confidentiality terms contained in this Paragraph 10 at all times outside of Court proceedings, or as otherwise required by law including but not limited to any communications (regardless of form) with the media or in public places within hearing of the general public.

(B) If Employee is ordered or otherwise compelled by subpoena or other legal process to participate in a proceeding which might cause Employee to reveal matters confidential under this Agreement. Employee shall, within five (5) days of receipt provide notice to Employer by mailing by certified mail, return receipt requested, a copy of the court order, subpoena, or other legal process to Employer, **Attention: Chief Human Assets Officer, 2115 W. Pike Blvd., Weslaco, TX 78596.**

(C) If Employee hereto breaches the terms of this Agreement including the confidentiality agreements stated in this Paragraph 9, Employee agrees that the aggrieved Party will not have an adequate remedy at law and shall have the right to obtain, in addition to any other remedies: (a) a temporary and/or permanent injunction to order the offending Party to obey the terms of the confidentiality/non-disparagement agreements, and (b) reasonable attorneys' fees and costs of Court incurred from enforcing this Agreement.

(D) Employee agrees that this Paragraph 10 is not an improper restraint on Employee's Constitutional rights under either the United States or Florida Constitutions.

11. Employee shall satisfactorily submit or account for all grades, school equipment including cell phones, laptops or other required school items at the end of the school year. Except as otherwise required by law, if Employee resigns or abandons the performance of his/her duties, s/he shall not receive his/her final salary payment until all reports, records, school equipment, or other required items are properly submitted or returned to IDEA.

12. **Failure to sign and return this Agreement to the IDEA Human Assets by the scheduled deadline shall result in a withdrawal of the employment offer.**

13. This Agreement supersedes any and all prior agreements and representations between the parties concerning employment by IDEA of Employee. Neither this agreement nor any amendments thereto shall be binding unless authorized by IDEA in writing and signed by both parties.

14. This Agreement shall be governed by the law of the State of Florida and is performable in Hillsboro County, Florida.

15. The parties agree to be bound by the terms of the Mandatory Arbitration Agreement, attached hereto as Exhibit A.

I have read this Agreement and agree to abide by its terms and conditions:

Employee electronic signature: **KATOYA MCCASKILL**

IDEA Florida, Inc.

Martin Winchester

Martin Winchester Chief Human Assets Officer

EXHIBIT A MANDATORY ARBITRATION AGREEMENT:

(1) The dispute resolution process provided for herein shall be used by IPS Enterprises, Inc. (IDEA) and the Employee to attempt to resolve any claim for breach of contract made by the Employee or any cause of action arising from or relating to Employee's employment with IDEA:

(A) Any and all claims by an Employee must first be brought through and in accordance with IDEA's employee grievance policy as provided in the Employee Handbook. The purpose of the grievance policy is to resolve disputes efficiently and at the lowest level possible. The Employee must exhaust the grievance process, unless otherwise waived or agreed to by IDEA.

(B) After exhaustion of the grievance process, the Employee may appeal the grievance decision and any claims the Employee may bring against IDEA, or any claims IDEA may bring against the Employee, including but not limited to claims for breach of this contract and/or claims arising from or relating to the Employee's employment with IDEA or the termination thereof, that the parties cannot resolve in the ordinary course of business shall be submitted to binding arbitration as established herein. To initiate the process, the aggrieved party shall notify the other that a dispute exists between them. Such notice shall be in writing delivered within 30 calendar days after exhaustion of the grievance process and shall specifically state the article and section of the employment contract that is in dispute, the grounds for the position that such article and section is in dispute, specific details and facts about any other disputes, the administrative record and the grievance decision, and that the Employee is formally requesting arbitration. Failure to submit this written notice constitutes acceptance of the result of the grievance process as complete and total resolution of the dispute, and waives the right to any further dispute resolution. The Employee shall submit written notice to **Martin Winchester, 2115 W. Pike Blvd Weslaco, TX 78596**. Should IDEA be the aggrieved party, such notice shall be provided to the Employee at the address of residence provided by the Employee in his or her employee file. Following receipt of the written request for arbitration described above, IDEA Public Schools shall submit the matter to arbitration within 30 calendar days.

(C) The arbitration process provided in this agreement is the Employee's sole and exclusive process for seeking a remedy for any and all alleged breaches of contract by IDEA or any other disputes arising from or relating to Employee's employment with IDEA under any applicable federal and state law, including, but not limited to, Title VII of the Civil Rights Act of 1964, the Americans with Disabilities Act (as amended), the Age Discrimination in Employment Act, the Pregnancy Discrimination Act, Florida Civil Rights Act of 1992, as amended, the Equal Pay Act of 1967, as amended, the Fair Labor Standards Act, the Employee Retirement Income Security Act of 1974 (ERISA), the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA), the Genetic Information Nondiscrimination Act of 2009, the Health Insurance Portability and Accountability Act of 1996 (HIPAA), the National Labor Relations Act, and Worker Adjustment and Retraining Notification Act (WARN Act), federal and state constitutions, and any other federal or state law, if the parties are unable to resolve their disputes under subparagraph (A) of this paragraph. The inclusion of any law or act in this paragraph is not intended to create an inference that such law may or may not apply to Employee. Arbitration shall not apply to any matter that Federal law explicitly exempts from arbitration.

(D) Any and all disputes which cannot be resolved informally shall be settled by final and binding arbitration in accordance with the Federal Arbitration Act and the Commercial Arbitration Rules of the American Arbitration Association, except as otherwise expressly provided herein or agreed to in writing by the parties, or to the extent inconsistent with the requirements of Florida law. The parties expressly agree that the arbitrator(s) shall be required to render a written opinion concerning the matters in controversy, together with their award. The arbitration shall take place in Florida and that judgment upon the award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof, in accordance with the laws of the State of Florida. The parties expressly agree that the arbitrator(s) shall be required to render a written opinion concerning the matters in controversy, together with their award. The arbitration shall take place in Florida and that judgment upon the award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof, in accordance with the laws of the State of Florida.

(E) Each party shall pay one-half of the reasonable fees and expenses of the neutral arbitrator. All other fees and expenses of each party, including without limitation, the fees and expenses of its counsel, witnesses and others acting for it, arbitrators not jointly appointed, shall be paid by the party incurring such costs.

(F) The arbitrator(s) shall have no authority to add to, delete from, or otherwise modify any provision of this Agreement or to issue an award having such effect.

(G) For every dispute between IDEA and the Employee, the aggrieved party must submit the dispute to arbitration before the applicable statute of limitations, under federal or state law, that in the absence of this arbitration agreement would have barred the aggrieved party from filing a claim with the applicable court or agency.

(2) The Employee and IDEA agree that the existence and details of a dispute notwithstanding, both parties shall continue without delay their performance under the employment agreement, except for any performance that may be directly affected by such dispute, or disputes arising from IDEA's termination or suspension of the Employee's employment with IDEA.

(3) Any disputes regarding this arbitration agreement, including, but not limited to, "Gateway" issues of arbitrability (e.g., issues such as whether this agreement covers a particular controversy or dispute), shall be subject to arbitration, as described herein.

(4) The arbitrator may only award compensatory damages available to the aggrieved party that would be available in a court of law. Any such damages may not include punitive damages and are further limited by and subject to governmental and statutory immunities available to IDEA and any applicable damages cap available to IDEA under either federal or state law.

(5) This Agreement is made under the laws of the State of Florida shall be construed in accordance with and governed by the laws of Florida.

(6) The provisions of this Agreement are severable. Any term or condition deemed illegal or invalid shall be removed and shall not affect any other term or condition, and the remainder of the Agreement shall remain in effect.

Employee Signature: KATOYA MCCASKILL

IDEA Florida, Inc By:

Martin Winchester

Martin Winchester Chief Human Assets Officer

BY CLICKING "SUBMIT" you agree to the terms of this Agreement and choose to conduct this transaction electronically, receive the documents and disclosures electronically and be legally bound by use of your electronic signature.

- By selecting "*Yes, I agree*," you are indicating you plan to return for the 2022-2023 school year with IDEA.
- By selecting "*No, I do not agree*," you are indicating you do not plan to return to IDEA for the 2022-2023 school year.

Response

YES, I AGREE ▼

[Send an email to the human resources department](#)



Curtis F. Lawrence Jr.

13651 Brookwater Drive ~ Jacksonville, FL 32256
646.739.3074 ~ mrlawrencempts@gmail.com

Leadership Interests: Leading and developing educators in an innovative and challenging environment designed to meet all elements of student achievement and development in underserved communities.

EDUCATION:

PhD. Education Leadership & Innovation

Arizona State University, Tempe, AZ

May, 2024

M.S. Ed. Education Administration

Baruch College of the City University of New York, New York, NY

September, 2006

M.S. Speech Communication

Southern Illinois University, Carbondale, IL

December, 1999

Area of Specialization: Transmission of African Linguistic Patterns to the Americas

B.A. Speech Communication

Utica College of Syracuse University, Utica, NY

May, 1994

Area of Specialization: Political Speech Writing

Minor: African American Studies

EXPERIENCE:

2018 – 2019 Executive Director, Democracy Prep/Congress Heights Public Charter School, Washington DC

- Coached new Principal on Building Management, Organization, Parental Communication
- Coached Assistant Principals on pedagogy using RELAY format to inform teacher practice
- Established Partnership with Community Mediation Org of DC, NAARC, & Hillcrest Mental Health Services
- Co-managed Democracy Prep separation and departure from Washington DC

2017 – 2018 Principal, Friendship Collegiate Academy, Washington DC

- Instructional Leadership: Coaching leaders on pedagogy using RELAY format to inform teacher practice
 - Led school to highest PSAT & SAT performance, and overall Academic Performance in school's history
 - Re-formatted leadership structure conducive to teacher growth
- Led school to become 1 of 100 US high schools accepted into The College Board's Pre-AP Pilot Program
- Revised budget to reduce 7-figure deficit and support the programmatic structure of the school

2013 – 2017, 2019 - 2021 Progressive assignments, IDEA Public Schools

April 2019 – 2021 Executive Principal, IDEA Bridge Academy & College Prep, Baton Rouge, LA

- Design behavioral and cultural systems for reforming a new IDEA school
- Train Principals-in-Residence to become effective leaders to launch/lead an IDEA School
- Led school to A-rating in Growth with 78% Growth
- Instructional Leadership: Coaching leaders on pedagogy using RELAY format to inform teacher practice
 - Led school from "F" in performance to "C"
 - Increased teacher retention from 57% to 98%
 - Increased Elementary student attendance from 91% to 93%
 - Increased Middle School student attendance from 83% to 98%
- Revised budget to reduce multi-figure deficit to 7-figure surplus

Spring 2014 - 2017 Founding Principal, IDEA Monterrey Park College Prep, San Antonio, TX

- Design behavioral and cultural systems for launching a new school
- Interview and hire founding staff
- Instructional Leadership: Coaching teachers & leaders on pedagogy, data analysis, and behavior management
 - Top 25% of middle schools in Texas; Top 1% of middle schools in San Antonio

- All Texas Academic Distinctions; Texas Honor Roll; A-Rated School
- Cultural Leadership: Lead onboarding and cultural development of families, scholars, and staff
- Extracurricular Development: Co-created Academic Clubs and League Sport Teams - 70% participation
 - 21 Sports teams; 16 clubs; Alpha Mentoring Program for Young Men

Spring 2014 **Principal in Residence**, IDEA South Flores College Prep, San Antonio, TX

- Restructured and managed in-class Intervention system increasing higher ELA & Math results by 55%

Fall 2013 **Principal in Residence**, IDEA Carver Academy & College Prep, San Antonio, TX

- Instructional Leadership: Coaching teachers & leaders on pedagogy, data analysis, and behavior management
- Coached newly hired teachers on classroom management and behavior modification strategies

2011 – 2013 **Assistant Principal**, St. HOPE Leadership Academy, New York, NY

- Supervised and re-organized Student Support Services and History Department
- Real Time Coaching Facilitator to increase teacher effectiveness
- Coordinator of Saturday Academy Academic Programs

2010 – 2011 **Planning Team Member**, Brooklyn City Prep Charter School, New York, NY

- Working with a cohort of school leaders to design a blended learning high school
- Created School Handbook: School program, school policies & protocols
- Evaluated online learning systems

2009 – 2010 **Assistant Principal**, Marion P. Thomas Charter School, Newark, NJ

- Supervisor of Student Support Services, grades K – 8
 - Created intervention courses leading to Special Education scholars passing state exam for first time
- Coaching teachers to improve instructional practice, grades K – 8
- Successfully created & implemented plan to remove school from New Jersey's Persistently Dangerous Schools list
- Reduced school violence by 85% in 3 months; Reduced suspensions by 90% in 3 months
- Co-led school to meet AYP

2008 – 2009 **New Leaders for New Schools Resident Principal**, Eagle Academy for Young Men, Bronx, NY

- Supervisor of Lower School; 9th & 10th grade building
- Observed and improved 9th & 10th teacher practice through Individual Professional Development Conferences
- Co-adapted Dean's Manual to revise discipline system in the lower school
- Developed partnership with Usher Raymond

1998 – 2008 **Progressive assignments**, Frederick Douglass Academy, New York, NY

2007 – 2008 **Dean of Middle School**, Frederick Douglass Academy, New York, NY

- Co-created Dean's Manual and co-developed protocols for teacher accountability and reporting
- Coached newly hired teachers on classroom management and behavior modification strategies
- Facilitated disciplinary hearings and parent-teachers case conferences

2005 – 2008 **Member of African Alliance Project**, Frederick Douglass Academy, New York, NY

- Replicated Frederick Douglass Academy at Edinaman Secondary School in Elmina, Ghana
- Co-organized fundraisers to support the scholarship fund for Frederick Douglass Scholars at Edinaman Secondary School in Elmina, Ghana

2003 – 2008 **Chair of History Department**, Frederick Douglass Academy, New York, NY

- Restructured scope and sequence of History curriculum, grades 6 – 12.
- Served as liaison between administration and History Department
- Mentored and coached newly hired History teachers

2001 – 2008 **CEI-PEA Project Boost Coordinator**, Frederick Douglass Academy, New York, NY

- Managed annual budget
- Planned Saturday Cultural experiences for 7th & 8th grade students

2002 – 2006 **Member of School Based Option Committee**, Frederick Douglass Academy, New York, NY

- Interviewed prospective middle and high school teachers
- Recommended teachers for hire to the Principal

1999 – 2008 **Middle School Screening Interview Committee**

- Interviewed prospective parents and students
- Administered and graded diagnostic screening examination

1998 – 2008 **7th Grade Teacher**, Frederick Douglass Academy, New York, NY

- Taught U.S. History and prepared middle school students for 11th grade NYS U.S. History Regents
- Developed school-wide standard student progress reports
- Developed multiple museum projects; increased parental involvement in the educational process

2001 Spring Semester **Curriculum Writer**, New Jersey Department of Education

- Co-wrote curriculum units on African American History to be included in the state's History curriculum

2000 Spring Semester **Adjunct Professor of History**, College of New Rochelle, Bronx, NY

- Instructed entry-level students in the development of the US through the contributions of different cultures.
- Instructed students in using texts and facts to support experiential writing

LICENSE:

Public School Teacher Certificate, Social Studies

September, 1999

University of the State of New York, Albany, NY

Area of Specialization: Grades 7 – 12; Permanent

New York City Public Schools License, Social Studies

September, 2000

New York City Board of Education, New York City, New York

Area of Specialization: Grades 9 – 12; Permanent

New York City Public Schools License, Social Studies

September, 2000

New York City Board of Education, New York City, New York

Area of Specialization: Grades 6 – 8; Permanent

New York State School Administrator and Supervisor Certificate

September, 2006

University of the State of New York, Albany, NY

New York State School District Administrator Certificate

September, 2006

University of the State of New York, Albany, NY

New Jersey Leadership Certificate of Eligibility

November, 2009

New Jersey Department of Education, Trenton, NJ

Florida Educational Leadership (All levels) Certificate of Eligibility

October, 2021

OTHER LEADERSHIP EXPERIENCE:

- 2019 – Present **Volunteer VEX Robotics Referee**, Friendship Public Schools & VEX Robotics, Washington DC
- 2018 – Present **Founding HS VEX Robotics Coach**, DMV NSBE Jr, Washington DC
- 2009 – 2010 **Director of Educational Activities**, Alpha Gamma Lambda Chapter, Alpha Phi Alpha Fraternity, Inc.
- 2007 – 2009 **Historian**, Alpha Gamma Lambda Chapter, Alpha Phi Alpha Fraternity, Inc.
- 2001 – 2003 **Mentoring Partnership of New York Mentor**, St. John Baptist Church, Inwood, NY
- 1992 – 1994 **Production Manager & Urban Director**, WPNR 90.7, Utica College of Syracuse University, Utica, NY
- 1993 – 1994 **President of Cultural Board**, Student Senate, Utica College of Syracuse University, Utica, NY
- 1993 – 1994 **Co-Executive Officer**, African Company of Theatrical Expressions, Utica College of Syracuse University, Utica, NY
- 1991 – 1992 **Vice President of Black Student Union**, Utica College of Syracuse University, Utica, NY.

ACADEMIC & LEADERSHIP HONORS:

- Spring 2020 **ULead Fellow** National Urban League, Baton Rouge Chapter
- Fall 2019 **A-Rating for Growth, Top Honors School**, Louisiana Department of Education
- 2016 – 2017 **Texas Honor Roll for School Performance**, Texas
All Distinctions for School Performance, Texas Education Agency

2015 – 2016	All Eligible Texas Education Agency Distinctions for School Performance, Texas IDEA Operations Auxiliary Campus of the Year, San Antonio, Texas Operations Campus of the Year Runner-Up, San Antonio Texas
2014 – 2015	All 4 Academic Indices Met 1st year in Operation, Texas
2013 – 2014	Rhodes Fellow – IDEA Public Schools, San Antonio, TX
2003 – 2004	American Legacy Magazine National History Teacher of the Year, USA
2003 - 2004	Gilder Lehrman Institute of American History Fellow, University of Maryland, College Park
1997 – 1998	Graduate Dean's Fellow, Southern Illinois University, Carbondale, IL
1991 – 1992	Dean's Honor List, Utica College of Syracuse University, Utica, NY

Your response has been successfully submitted on 3/1/2022 at 11:13 PM.

22-23 IDEA EMPLOYMENT AGREEMENT- FLORIDA

Employee Name: **CURTIS LAWRENCE**

IDEA FLORIDA, INC.

AT-WILL EMPLOYMENT AGREEMENT FOR FLORIDA PROFESSIONALS FOR THE 2022–2023 SCHOOL YEAR

This at-will employment agreement is made and entered into by and between IDEA Florida, Inc. (IDEA) and **CURTIS LAWRENCE** (Employee). Employee hereby accepts this offer of at-will employment on the following terms and conditions:

1. **Position and Term:** IDEA agrees to employ Employee during the 2022-2023 school year, according to the school and/or work calendar(s) approved by IDEA. Employee acknowledges and agrees that s/he is an **employee at-will** under this agreement. IDEA may terminate this agreement and discharge Employee at any time, without cause. Any change to the at-will nature of Employee's employment must be by a specific written agreement signed by Employee and IDEA's Board of Directors and/or the Board's designee. The parties understand and agree that there is no expectation of assignment of Employee to a position with a stated wage or salary paid per week, month, or year and that this agreement does not create a contract or entitlement for a fixed term or position, or for wages or salary during this agreement, or any period thereafter. IDEA has not adopted any policy, rule, regulation, law, or practice providing for tenure or continued employment. No right of tenure, right of renewal, employment obligation, other expectancy (including but not limited to a right of continued employment), or a claim of entitlement is intended or created by this at-will agreement.

2. **Compensation:** IDEA agrees to pay Employee an annual salary in equal monthly installments, based on the compensation plan/salary schedule approved by IDEA's Board of Directors for the 2022-2023 school year. Even though Employee may be required to work on a less-than-12-month basis, Employee's salary will be paid on an annualized basis over 12 months. Salary shall be reduced for absences in excess of authorized, paid leave in accordance with federal and state law. Payment for additional or supplemental duties, if any, will be the subject of a separate agreement between Employee and IDEA. Any such payments, if any, are not included as part of Employee's annual salary.

If the position to which Employee is assigned or reassigned is an exempt position under the Fair Labor Standards Act, Employee may be required to work more than 40 hours in a workweek without receiving additional compensation. The nature of Employee's position may also necessitate work on the weekends, in the evening, and/or at off-campus locations. Employee's salary includes consideration and compensation for all assigned duties, responsibilities, and tasks—including but not limited to in-service days, meetings, trainings, professional development and conferences—regardless of the actual number of hours or days (including days not designated on the school or work calendar).

Should Employee's employment with IDEA end for any reason, Employee will receive compensation accrued through the date of separation, in accordance with applicable law and IDEA's payroll policies and procedures.

3. **Employment:** Employee has no expectation of employment in a specific position, duties, or responsibilities and is subject to assignment, reassignment, additional duties, changes in responsibilities, transfers, or reclassification of positions or duties, at the sole discretion of IDEA.

4. **At-Will Employment Relationship:** This Employee is being hired to provide educational services at IDEA public charter school, and is hired as an at will Employee who may be released, without cause from employment at any time during the term of the contract. If the term of this contract exceeds the term of the IDEA charter contract (for the charter school the Employee is assigned to) with its sponsor, the contract shall terminate no later than the term of the charter contract.

5. **Duties and Responsibilities:** Employee shall perform assigned duties to the best of Employee's skills and abilities and shall discharge the duties required by state and federal rules and regulations, and the policies, regulations, and directives of IDEA. Employee shall comply with and accept IDEA's policies, rules, regulations, and administrative directives as they exist or may hereafter be amended. Employee is responsible for creating a work and learning environment that will promote the success of all students. Employee shall faithfully perform to the satisfaction of IDEA all duties and responsibilities set forth in the job description or as assigned. Acceptance of this Agreement acknowledges Employee's agreement to adhere to IDEA's Teacher/Parent/Student Agreement and Employee Handbook.

6. **Personnel Records:** This agreement is expressly conditioned on Employee's presentation to IDEA Human Assets official college transcripts, other state-mandated credentials, other records required for the personnel files or payroll purposes, and any other records or documents required by law or school policy to be filed and/or maintained with IDEA. Employee further agrees to provide any certification, service records, teaching credentials, and other records and information required by law, any State agency, or IDEA.

7. **Criminal History Review/Drug Free workplace:** Employee understands that state law requires criminal history background checks to be performed for employment with IDEA. To this end, employment is contingent upon Employee having executed a separate background check authorization and the completion of a satisfactory background and criminal record check under applicable state law, and as determined by IDEA. Employee understands and further authorizes background and criminal history checks to be conducted and/or updated by IDEA at IDEA's discretion. Employee understands and agrees that employment is conditioned on Employee executing IDEA's required employment forms and acknowledgments and meeting all eligibility requirements under law or IDEA policy. Employee represents that Employee has not been convicted of any of the enumerated offenses in Florida Statute 1012.315(1) and (2), nor any criminal act as specified under Florida Statute 1012.315(3) or any delinquent act as specified under Florida Statute 1012.315(4). Employee further agrees to notify IDEA within 48 hours of any arrest, indictment, or conviction for any felony or misdemeanor of any kind. Employee represents that Employee has not resigned from a school district in lieu of disciplinary action with respect to child welfare or safety and has not been dismissed for just cause by any school district with respect to child welfare or safety. Employee agrees to comply with any and all Drug Free Workplace requirements.

8. **Benefits:** IDEA shall provide benefits to Employee as required by state law and IDEA's policies. IDEA reserves the right to amend its policies at any time during the term of this Agreement to reduce or increase these benefits, at the sole discretion of IDEA.

9. **Notice to Employee:** Employee agrees to keep a current address on file with IDEA Human Assets. Employee agrees that IDEA may meet any legal obligation it has to give Employee written notice regarding Employee's employment by hand- delivering the notice to Employee or by sending the notice by certified mail, regular mail, and/or express delivery service to Employee's address of record.

10. **Confidentiality:** Employee acknowledges that **confidentiality is of the essence** and that the terms of this Agreement, Employer's operations and Employee's work hereunder are important because: (a) confidentiality is extremely important to the Employee's and Employer's ability to conduct normal business operations; (b) preserving confidentiality is a vitally important inducement for both parties to enter into this Agreement; and (c) Employee agrees not to discuss publicly, except as expressly permitted below, any matter relating to Employer's operations or business practices. Employee and Employer understand and agree that discussions within the general public about disputes, real or imagined, about the Employee and/or Employer arising before or as of the date of this Agreement will cause the Employer unnecessary distraction, impaired ability to conduct normal business, and financial detriment. This confidentiality agreement shall be interpreted to be consistent with all applicable Florida and Federal Constitutional and statutory requirements. Therefore, Employee, acknowledges and, agrees to:

(A) Maintain all confidentiality terms contained in this Paragraph 10 at all times outside of Court proceedings, or as otherwise required by law including but not limited to any communications (regardless of form) with the media or in public places within hearing of the general public.

(B) If Employee is ordered or otherwise compelled by subpoena or other legal process to participate in a proceeding which might cause Employee to reveal matters confidential under this Agreement. Employee shall, within five (5) days of receipt provide notice to Employer by mailing by certified mail, return receipt requested, a copy of the court order, subpoena, or other legal process to Employer, **Attention: Chief Human Assets Officer, 2115 W. Pike Blvd., Weslaco, TX 78596.**

(C) If Employee hereto breaches the terms of this Agreement including the confidentiality agreements stated in this Paragraph 9, Employee agrees that the aggrieved Party will not have an adequate remedy at law and shall have the right to obtain, in addition to any other remedies: (a) a temporary and/or permanent injunction to order the offending Party to obey the terms of the confidentiality/non-disparagement agreements, and (b) reasonable attorneys' fees and costs of Court incurred from enforcing this Agreement.

(D) Employee agrees that this Paragraph 10 is not an improper restraint on Employee's Constitutional rights under either the United States or Florida Constitutions.

11. Employee shall satisfactorily submit or account for all grades, school equipment including cell phones, laptops or other required school items at the end of the school year. Except as otherwise required by law, if Employee resigns or abandons the performance of his/her duties, s/he shall not receive his/her final salary payment until all reports, records, school equipment, or other required items are properly submitted or returned to IDEA.

12. **Failure to sign and return this Agreement to the IDEA Human Assets by the scheduled deadline shall result in a withdrawal of the employment offer.**

13. This Agreement supersedes any and all prior agreements and representations between the parties concerning employment by IDEA of Employee. Neither this agreement nor any amendments thereto shall be binding unless authorized by IDEA in writing and signed by both parties.

14. This Agreement shall be governed by the law of the State of Florida and is performable in Hillsboro County, Florida.

15. The parties agree to be bound by the terms of the Mandatory Arbitration Agreement, attached hereto as Exhibit A.

I have read this Agreement and agree to abide by its terms and conditions:

Employee electronic signature: CURTIS LAWRENCE

IDEA Florida, Inc.

Martin Winchester

Martin Winchester Chief Human Assets Officer

EXHIBIT A MANDATORY ARBITRATION AGREEMENT:

(1) The dispute resolution process provided for herein shall be used by IPS Enterprises, Inc. (IDEA) and the Employee to attempt to resolve any claim for breach of contract made by the Employee or any cause of action arising from or relating to Employee's employment with IDEA:

(A) Any and all claims by an Employee must first be brought through and in accordance with IDEA's employee grievance policy as provided in the Employee Handbook. The purpose of the grievance policy is to resolve disputes efficiently and at the lowest level possible. The Employee must exhaust the grievance process, unless otherwise waived or agreed to by IDEA.

(B) After exhaustion of the grievance process, the Employee may appeal the grievance decision and any claims the Employee may bring against IDEA, or any claims IDEA may bring against the Employee, including but not limited to claims for breach of this contract and/or claims arising from or relating to the Employee's employment with IDEA or the termination thereof, that the parties cannot resolve in the ordinary course of business shall be submitted to binding arbitration as established herein. To initiate the process, the aggrieved party shall notify the other that a dispute exists between them. Such notice shall be in writing delivered within 30 calendar days after exhaustion of the grievance process and shall specifically state the article and section of the employment contract that is in dispute, the grounds for the position that such article and section is in dispute, specific details and facts about any other disputes, the administrative record and the grievance decision, and that the Employee is formally requesting arbitration. Failure to submit this written notice constitutes acceptance of the result of the grievance process as complete and total resolution of the dispute, and waives the right to any further dispute resolution. The Employee shall submit written notice to **Martin Winchester, 2115 W. Pike Blvd Weslaco, TX 78596**. Should IDEA be the aggrieved party, such notice shall be provided to the Employee at the address of residence provided by the Employee in his or her employee file. Following receipt of the written request for arbitration described above, IDEA Public Schools shall submit the matter to arbitration within 30 calendar days.

(C) The arbitration process provided in this agreement is the Employee's sole and exclusive process for seeking a remedy for any and all alleged breaches of contract by IDEA or any other disputes arising from or relating to Employee's employment with IDEA under any applicable federal and state law, including, but not limited to, Title VII of the Civil Rights Act of 1964, the Americans with Disabilities Act (as amended), the Age Discrimination in Employment Act, the Pregnancy Discrimination Act, Florida Civil Rights Act of 1992, as amended, the Equal Pay Act of 1967, as amended, the Fair Labor Standards Act, the Employee Retirement Income Security Act of 1974 (ERISA), the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA), the Genetic Information Nondiscrimination Act of 2009, the Health Insurance Portability and Accountability Act of 1996 (HIPAA), the National Labor Relations Act, and Worker Adjustment and Retraining Notification Act (WARN Act), federal and state constitutions, and any other federal or state law, if the parties are unable to resolve their disputes under subparagraph (A) of this paragraph. The inclusion of any law or act in this paragraph is not intended to create an inference that such law may or may not apply to Employee. Arbitration shall not apply to any matter that Federal law explicitly exempts from arbitration.

(D) Any and all disputes which cannot be resolved informally shall be settled by final and binding arbitration in accordance with the Federal Arbitration Act and the Commercial Arbitration Rules of the American Arbitration Association, except as otherwise expressly provided herein or agreed to in writing by the parties, or to the extent inconsistent with the requirements of Florida law. The parties expressly agree that the arbitrator(s) shall be required to render a written opinion concerning the matters in controversy, together with their award. The arbitration shall take place in Florida and that judgment upon the award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof, in accordance with the laws of the State of Florida. The parties expressly agree that the arbitrator(s) shall be required to render a written opinion concerning the matters in controversy, together with their award. The arbitration shall take place in Florida and that judgment upon the award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof, in accordance with the laws of the State of Florida.

(E) Each party shall pay one-half of the reasonable fees and expenses of the neutral arbitrator. All other fees and expenses of each party, including without limitation, the fees and expenses of its counsel, witnesses and others acting for it, arbitrators not jointly appointed, shall be paid by the party incurring such costs.

(F) The arbitrator(s) shall have no authority to add to, delete from, or otherwise modify any provision of this Agreement or to issue an award having such effect.

(G) For every dispute between IDEA and the Employee, the aggrieved party must submit the dispute to arbitration before the applicable statute of limitations, under federal or state law, that in the absence of this arbitration agreement would have barred the aggrieved party from filing a claim with the applicable court or agency.

(2) The Employee and IDEA agree that the existence and details of a dispute notwithstanding, both parties shall continue without delay their performance under the employment agreement, except for any performance that may be directly affected by such dispute, or disputes arising from IDEA's termination or suspension of the Employee's employment with IDEA.

(3) Any disputes regarding this arbitration agreement, including, but not limited to, "Gateway" issues of arbitrability (e.g., issues such as whether this agreement covers a particular controversy or dispute), shall be subject to arbitration, as described herein.

(4) The arbitrator may only award compensatory damages available to the aggrieved party that would be available in a court of law. Any such damages may not include punitive damages and are further limited by and subject to governmental and statutory immunities available to IDEA and any applicable damages cap available to IDEA under either federal or state law.

(5) This Agreement is made under the laws of the State of Florida shall be construed in accordance with and governed by the laws of Florida.

(6) The provisions of this Agreement are severable. Any term or condition deemed illegal or invalid shall be removed and shall not affect any other term or condition, and the remainder of the Agreement shall remain in effect.

Employee Signature: **CURTIS LAWRENCE**

IDEA Florida, Inc By:

Martin Winchester

Martin Winchester Chief Human Assets Officer

BY CLICKING "SUBMIT" you agree to the terms of this Agreement and choose to conduct this transaction electronically, receive the documents and disclosures electronically and be legally bound by use of your electronic signature.

- By selecting "*Yes, I agree*," you are indicating you plan to return for the 2022-2023 school year with IDEA.
- By selecting "*No, I do not agree*," you are indicating you do not plan to return to IDEA for the 2022-2023 school year.

Response

YES, I AGREE ▼

[Send an email to the human resources department](#)

CLINT RANKIN

Clint.Rankin@ideapublicschools.org · 210-347-8306

I will empower teachers to become renowned educators that help scholars get to and through college by creating sustainable relationships with the community, focusing on a data driven classroom structure, and producing outcomes that result in academic success.

EXPERIENCE

JULY 2020 – PRESENT

PRINCIPAL IN RESIDENCE IDEA MCALLEN ACADEMY, JACKSONVILLE REGION

AUGUST 2016 – MAY 2020

FIFTH GRADE MATH TEACHER, IDEA CARVER ACADEMY

- Advanced High Performing Teacher

JANUARY 2016 – AUGUST 2016

SPECIAL EDUCATION CO-TEACHER, SPECHT ELEMENTARY, COMAL ISD

AUGUST 2014 – AUGUST 2015

BUSINESS ENGLISH PROFESSOR, UNIVERSITY OF BARCELONA

AUGUST 2013 – OCTOBER 2015

ENGLISH TEACHER, KIDDO BARCELONA

EDUCATION

MAY 2012

JURIS DOCTORATE, UNIVERSITY OF ARKANSAS AT LITTLE ROCK

MAY 2009

MASTER'S OF BUSINESS ADMINISTRATION, HARDING UNIVERSITY

MAY 2008

BACHELOR'S OF BUSINESS ADMINISTRATION, HARDING UNIVERSITY

STAAR DATA

- 2016-2017 - 92/22
- 2017-2018 - 98/70/41
- 2018-2019 – 97/65/45

LEADERSHIP ROLES

- Culture Advisory Committee, 2020-Present
- Fifth Math Course Leader, 2018 - 2020
- Guiding Math Coalition, 2019 - 2020
- Relay Advisor, 2019-2020
- Teacher Advisory Council, 2019-2020
- Teacher Policy Leadership Program

Your response has been successfully submitted on 3/4/2022 at 3:49 PM.

22-23 IDEA EMPLOYMENT AGREEMENT- FLORIDA

Employee Name: CLINT RANKIN

IDEA FLORIDA, INC. AT-WILL EMPLOYMENT AGREEMENT FOR FLORIDA PROFESSIONALS FOR THE 2022–2023 SCHOOL YEAR

This at-will employment agreement is made and entered into by and between IDEA Florida, Inc. (IDEA) and CLINT RANKIN (Employee). Employee hereby accepts this offer of at-will employment on the following terms and conditions:

1. **Position and Term:** IDEA agrees to employ Employee during the 2022-2023 school year, according to the school and/or work calendar(s) approved by IDEA. Employee acknowledges and agrees that s/he is an **employee at-will** under this agreement. IDEA may terminate this agreement and discharge Employee at any time, without cause. Any change to the at-will nature of Employee's employment must be by a specific written agreement signed by Employee and IDEA's Board of Directors and/or the Board's designee. The parties understand and agree that there is no expectation of assignment of Employee to a position with a stated wage or salary paid per week, month, or year and that this agreement does not create a contract or entitlement for a fixed term or position, or for wages or salary during this agreement, or any period thereafter. IDEA has not adopted any policy, rule, regulation, law, or practice providing for tenure or continued employment. No right of tenure, right of renewal, employment obligation, other expectancy (including but not limited to a right of continued employment), or a claim of entitlement is intended or created by this at-will agreement.

2. **Compensation:** IDEA agrees to pay Employee an annual salary in equal monthly installments, based on the compensation plan/salary schedule approved by IDEA's Board of Directors for the 2022-2023 school year. Even though Employee may be required to work on a less-than-12-month basis, Employee's salary will be paid on an annualized basis over 12 months. Salary shall be reduced for absences in excess of authorized, paid leave in accordance with federal and state law. Payment for additional or supplemental duties, if any, will be the subject of a separate agreement between Employee and IDEA. Any such payments, if any, are not included as part of Employee's annual salary.

If the position to which Employee is assigned or reassigned is an exempt position under the Fair Labor Standards Act, Employee may be required to work more than 40 hours in a workweek without receiving additional compensation. The nature of Employee's position may also necessitate work on the weekends, in the evening, and/or at off-campus locations. Employee's salary includes consideration and compensation for all assigned duties, responsibilities, and tasks—including but not limited to in-service days, meetings, trainings, professional development and conferences—regardless of the actual number of hours or days (including days not designated on the school or work calendar).

Should Employee's employment with IDEA end for any reason, Employee will receive compensation accrued through the date of separation, in accordance with applicable law and IDEA's payroll policies and procedures.

3. **Employment:** Employee has no expectation of employment in a specific position, duties, or responsibilities and is subject to assignment, reassignment, additional duties, changes in responsibilities, transfers, or reclassification of positions or duties, at the sole discretion of IDEA.

4. **At-Will Employment Relationship:** This Employee is being hired to provide educational services at IDEA public charter school, and is hired as an at will Employee who may be released, without cause from employment at any time during the term of the contract. If the term of this contract exceeds the term of the IDEA charter contract (for the charter school the Employee is assigned to) with its sponsor, the contract shall terminate no later than the term of the charter contract.

5. **Duties and Responsibilities:** Employee shall perform assigned duties to the best of Employee's skills and abilities and shall discharge the duties required by state and federal rules and regulations, and the policies, regulations, and directives of IDEA. Employee shall comply with and accept IDEA's policies, rules, regulations, and administrative directives as they exist or may hereafter be amended. Employee is responsible for creating a work and learning environment that will promote the success of all students. Employee shall faithfully perform to the satisfaction of IDEA all duties and responsibilities set forth in the job description or as assigned. Acceptance of this Agreement acknowledges Employee's agreement to adhere to IDEA's Teacher/Parent/Student Agreement and Employee Handbook.

6. **Personnel Records:** This agreement is expressly conditioned on Employee's presentation to IDEA Human Assets official college transcripts, other state-mandated credentials, other records required for the personnel files or payroll purposes, and any other records or documents required by law or school policy to be filed and/or maintained with IDEA. Employee further agrees to provide any certification, service records, teaching credentials, and other records and information required by law, any State agency, or IDEA.

7. **Criminal History Review/Drug Free workplace:** Employee understands that state law requires criminal history background checks to be performed for employment with IDEA. To this end, employment is contingent upon Employee having executed a separate background check authorization and the completion of a satisfactory background and criminal record check under applicable state law, and as determined by IDEA. Employee understands and further authorizes background and criminal history checks to be conducted and/or updated by IDEA at IDEA's discretion. Employee understands and agrees that employment is conditioned on Employee executing IDEA's required employment forms and acknowledgments and meeting all eligibility requirements under law or IDEA policy. Employee represents that Employee has not been convicted of any of the enumerated offenses in Florida Statute 1012.315(1) and (2), nor any criminal act as specified under Florida Statute 1012.315(3) or any delinquent act as specified under Florida Statute 1012.315(4). Employee further agrees to notify IDEA within 48 hours of any arrest, indictment, or conviction for any felony or misdemeanor of any kind. Employee represents that Employee has not resigned from a school district in lieu of disciplinary action with respect to child welfare or safety and has not been dismissed for just cause by any school district with respect to child welfare or safety. Employee agrees to comply with any and all Drug Free Workplace requirements.

8. **Benefits:** IDEA shall provide benefits to Employee as required by state law and IDEA's policies. IDEA reserves the right to amend its policies at any time during the term of this Agreement to reduce or increase these benefits, at the sole discretion of IDEA.

9. **Notice to Employee:** Employee agrees to keep a current address on file with IDEA Human Assets. Employee agrees that IDEA may meet any legal obligation it has to give Employee written notice regarding Employee's employment by hand- delivering the notice to Employee or by sending the notice by certified mail, regular mail, and/or express delivery service to Employee's address of record.

10. **Confidentiality:** Employee acknowledges that **confidentiality is of the essence** and that the terms of this Agreement, Employer's operations and Employee's work hereunder are important because: (a) confidentiality is extremely important to the Employee's and Employer's ability to conduct normal business operations; (b) preserving confidentiality is a vitally important inducement for both parties to enter into this Agreement; and (c) Employee agrees not to discuss publicly, except as expressly permitted below, any matter relating to Employer's operations or business practices. Employee and Employer understand and agree that discussions within the general public about disputes, real or imagined, about the Employee and/or Employer arising before or as of the date of this Agreement will cause the Employer unnecessary distraction, impaired ability to conduct normal business, and financial detriment. This confidentiality agreement shall be interpreted to be consistent with all applicable Florida and Federal Constitutional and statutory requirements. Therefore, Employee, acknowledges and, agrees to:

(A) Maintain all confidentiality terms contained in this Paragraph 10 at all times outside of Court proceedings, or as otherwise required by law including but not limited to any communications (regardless of form) with the media or in public places within hearing of the general public.

(B) If Employee is ordered or otherwise compelled by subpoena or other legal process to participate in a proceeding which might cause Employee to reveal matters confidential under this Agreement. Employee shall, within five (5) days of receipt provide notice to Employer by mailing by certified mail, return receipt requested, a copy of the court order, subpoena, or other legal process to Employer, **Attention: Chief Human Assets Officer, 2115 W. Pike Blvd., Weslaco, TX 78596.**

(C) If Employee hereto breaches the terms of this Agreement including the confidentiality agreements stated in this Paragraph 9, Employee agrees that the aggrieved Party will not have an adequate remedy at law and shall have the right to obtain, in addition to any other remedies: (a) a temporary and/or permanent injunction to order the offending Party to obey the terms of the confidentiality/non-disparagement agreements, and (b) reasonable attorneys' fees and costs of Court incurred from enforcing this Agreement.

(D) Employee agrees that this Paragraph 10 is not an improper restraint on Employee's Constitutional rights under either the United States or Florida Constitutions.

11. Employee shall satisfactorily submit or account for all grades, school equipment including cell phones, laptops or other required school items at the end of the school year. Except as otherwise required by law, if Employee resigns or abandons the performance of his/her duties, s/he shall not receive his/her final salary payment until all reports, records, school equipment, or other required items are properly submitted or returned to IDEA.

12. **Failure to sign and return this Agreement to the IDEA Human Assets by the scheduled deadline shall result in a withdrawal of the employment offer.**

13. This Agreement supersedes any and all prior agreements and representations between the parties concerning employment by IDEA of Employee. Neither this agreement nor any amendments thereto shall be binding unless authorized by IDEA in writing and signed by both parties.

14. This Agreement shall be governed by the law of the State of Florida and is performable in Hillsboro County, Florida.

15. The parties agree to be bound by the terms of the Mandatory Arbitration Agreement, attached hereto as Exhibit A.

I have read this Agreement and agree to abide by its terms and conditions:

Employee electronic signature: **CLINT RANKIN**

IDEA Florida, Inc.

Martin Winchester

Martin Winchester Chief Human Assets Officer

EXHIBIT A MANDATORY ARBITRATION AGREEMENT:

(1) The dispute resolution process provided for herein shall be used by IPS Enterprises, Inc. (IDEA) and the Employee to attempt to resolve any claim for breach of contract made by the Employee or any cause of action arising from or relating to Employee's employment with IDEA:

(A) Any and all claims by an Employee must first be brought through and in accordance with IDEA's employee grievance policy as provided in the Employee Handbook. The purpose of the grievance policy is to resolve disputes efficiently and at the lowest level possible. The Employee must exhaust the grievance process, unless otherwise waived or agreed to by IDEA.

(B) After exhaustion of the grievance process, the Employee may appeal the grievance decision and any claims the Employee may bring against IDEA, or any claims IDEA may bring against the Employee, including but not limited to claims for breach of this contract and/or claims arising from or relating to the Employee's employment with IDEA or the termination thereof, that the parties cannot resolve in the ordinary course of business shall be submitted to binding arbitration as established herein. To initiate the process, the aggrieved party shall notify the other that a dispute exists between them. Such notice shall be in writing delivered within 30 calendar days after exhaustion of the grievance process and shall specifically state the article and section of the employment contract that is in dispute, the grounds for the position that such article and section is in dispute, specific details and facts about any other disputes, the administrative record and the grievance decision, and that the Employee is formally requesting arbitration. Failure to submit this written notice constitutes acceptance of the result of the grievance process as complete and total resolution of the dispute, and waives the right to any further dispute resolution. The Employee shall submit written notice to **Martin Winchester, 2115 W. Pike Blvd Weslaco, TX 78596**. Should IDEA be the aggrieved party, such notice shall be provided to the Employee at the address of residence provided by the Employee in his or her employee file. Following receipt of the written request for arbitration described above, IDEA Public Schools shall submit the matter to arbitration within 30 calendar days.

(C) The arbitration process provided in this agreement is the Employee's sole and exclusive process for seeking a remedy for any and all alleged breaches of contract by IDEA or any other disputes arising from or relating to Employee's employment with IDEA under any applicable federal and state law, including, but not limited to, Title VII of the Civil Rights Act of 1964, the Americans with Disabilities Act (as amended), the Age Discrimination in Employment Act, the Pregnancy Discrimination Act, Florida Civil Rights Act of 1992, as amended, the Equal Pay Act of 1967, as amended, the Fair Labor Standards Act, the Employee Retirement Income Security Act of 1974 (ERISA), the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA), the Genetic Information Nondiscrimination Act of 2009, the Health Insurance Portability and Accountability Act of 1996 (HIPAA), the National Labor Relations Act, and Worker Adjustment and Retraining Notification Act (WARN Act), federal and state constitutions, and any other federal or state law, if the parties are unable to resolve their disputes under subparagraph (A) of this paragraph. The inclusion of any law or act in this paragraph is not intended to create an inference that such law may or may not apply to Employee. Arbitration shall not apply to any matter that Federal law explicitly exempts from arbitration.

(D) Any and all disputes which cannot be resolved informally shall be settled by final and binding arbitration in accordance with the Federal Arbitration Act and the Commercial Arbitration Rules of the American Arbitration Association, except as otherwise expressly provided herein or agreed to in writing by the parties, or to the extent inconsistent with the requirements of Florida law. The parties expressly agree that the arbitrator(s) shall be required to render a written opinion concerning the matters in controversy, together with their award. The arbitration shall take place in Florida and that judgment upon the award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof, in accordance with the laws of the State of Florida. The parties expressly agree that the arbitrator(s) shall be required to render a written opinion concerning the matters in controversy, together with their award. The arbitration shall take place in Florida and that judgment upon the award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof, in accordance with the laws of the State of Florida.

(E) Each party shall pay one-half of the reasonable fees and expenses of the neutral arbitrator. All other fees and expenses of each party, including without limitation, the fees and expenses of its counsel, witnesses and others acting for it, arbitrators not jointly appointed, shall be paid by the party incurring such costs.

(F) The arbitrator(s) shall have no authority to add to, delete from, or otherwise modify any provision of this Agreement or to issue an award having such effect.

(G) For every dispute between IDEA and the Employee, the aggrieved party must submit the dispute to arbitration before the applicable statute of limitations, under federal or state law, that in the absence of this arbitration agreement would have barred the aggrieved party from filing a claim with the applicable court or agency.

(2) The Employee and IDEA agree that the existence and details of a dispute notwithstanding, both parties shall continue without delay their performance under the employment agreement, except for any performance that may be directly affected by such dispute, or disputes arising from IDEA's termination or suspension of the Employee's employment with IDEA.

(3) Any disputes regarding this arbitration agreement, including, but not limited to, "Gateway" issues of arbitrability (e.g., issues such as whether this agreement covers a particular controversy or dispute), shall be subject to arbitration, as described herein.

(4) The arbitrator may only award compensatory damages available to the aggrieved party that would be available in a court of law. Any such damages may not include punitive damages and are further limited by and subject to governmental and statutory immunities available to IDEA and any applicable damages cap available to IDEA under either federal or state law.

(5) This Agreement is made under the laws of the State of Florida shall be construed in accordance with and governed by the laws of Florida.

(6) The provisions of this Agreement are severable. Any term or condition deemed illegal or invalid shall be removed and shall not affect any other term or condition, and the remainder of the Agreement shall remain in effect.

Employee Signature: **CLINT RANKIN**

IDEA Florida, Inc By:

Martin Winchester

Martin Winchester Chief Human Assets Officer

BY CLICKING "SUBMIT" you agree to the terms of this Agreement and choose to conduct this transaction electronically, receive the documents and disclosures electronically and be legally bound by use of your electronic signature.

- By selecting "*Yes, I agree*," you are indicating you plan to return for the 2022-2023 school year with IDEA.
- By selecting "*No, I do not agree*," you are indicating you do not plan to return to IDEA for the 2022-2023 school year.

Response

YES, I AGREE ▼

[Send an email to the human resources department](#)

Patricia Jackson

Instructional and Transformational Leader

Utilizing my years of experience in various school and district based capacities in which I will; provide vision and leadership while developing and implementing innovative ideas that will optimize learning and propel overall achievement. I offer a proven track record of commended performance developing and training educators with a passion for education and a commitment to driving instructional leadership.



pjackson1908@gmail.com ✉

954-483-5305 📞

Jacksonville, United States 📍

<https://www.linkedin.com/in/patricia-jackson-m-ed-94282068> in

SKILLS

Curriculum Development

Teacher Coaching and Development

Word processing, spreadsheet, and presentation software

Creative problem solving

Data Analysis

Manage and allocate resources effectively

Decision Making

EDUCATION

Master of Science in Educational Leadership

Nova Southeastern University

2003 - 2005

Fort Lauderdale, FL

Bachelor of Science in Specific Learning Disabilities/VE

Bethune-Cookman University

1997 - 2001

Daytona Beach, FL

CERTIFICATES

National Institute for Urban School Leaders: Harvard Graduate School of Education (06/2018)

Professional Educators Certificate (07/2014 - 06/2024)

Reading Endorsement; Educational Leadership All Levels; Specific Learning Disabilities Grades K-12; School Principal All Levels

PROFESSIONAL EXPERIENCE

Principal In Residence

IDEA McAllen Academy

07/2020 - Present

Achievements/Tasks

- Coached and managed kindergarten teachers to implement Core Curriculum that supported overall student performance by providing the following: lesson plan feedback, data conversations, professional development, observations/action steps, etc.
- Coached and managed an Assistant Principal in the area of Reading to ensure that actions taken yielded the highest results in student performance through the following: Data conversations, student work analysis, on-spot coaching, shared observations, weekly check-ins, etc.
- Lead professional development for instructional staff to support campus priorities
- Further developed Principal Leadership skills through Mentor Principal and Vice President Coaching

Contact: Principal Darlene Espinoza - 956-429-4100

PROFESSIONAL EXPERIENCE

Assistant Principal Biscayne Elementary School

07/2015 - Present

Achievements/Tasks

- Propels student learning through continuous teacher feedback
- Provides continuous collaboration with faculty on performance objectives
- Lead school based professional development activities
- Assist in the development and administration of policies dealing with discipline, conduct and attendance

Contact: Principal Sanaa McBride - 904-714-4650 ext. 102

AdvancED Accreditation Team Member The Polk Pre-Collegiate Academy

03/2019 - Present

Achievements/Tasks

- System Engagement Review for the Polk Pre-Collegiate Academy
- Review artifacts and evidence for school system accreditation
- Engage the Leadership, Faculty, Staff and Community for feedback
- Conducted Instructional walks with team

Auburndale, Florida

AdvancED Accreditation Team Member The Duneland School Corporation

01/2018 - 01/2018

Achievements/Tasks

- System Engagement Review for the Duneland School Corporation

Chesterton, Indiana

District Based Literacy Specialist Duval County Public Schools

06/2013 - 07/2015

Achievements/Tasks

- Develops and delivers professional development for teachers in reading content
- Worked to develop an atmosphere of collaboration with team members, schools and administrators to contribute to the district's mission and strategic planning and instructional strategies
- Managed a team of educators to develop curriculum to be used by Duval County Public Schools

CONFERENCES

TEACH: Better Together (03/2019)

WJCT 6th Annual Teach Conference

10th College Board Conference: A Dream Deferred
(04/2013)

College Board

PROFESSIONAL ORGANIZATIONS

International Literacy Association (ILA)

ASCD Learn. Teach. Lead.

National Education Association (NEA)

Kappa Delta PI, Internal Honor Society in Education

Alpha Kappa Alpha Sorority, Inc.

Your response has been successfully submitted on 3/3/2022 at 10:31 PM.

22-23 IDEA EMPLOYMENT AGREEMENT- FLORIDA

Employee Name: PATRICIA JACKSON

IDEA FLORIDA, INC. AT-WILL EMPLOYMENT AGREEMENT FOR FLORIDA PROFESSIONALS FOR THE 2022–2023 SCHOOL YEAR

This at-will employment agreement is made and entered into by and between IDEA Florida, Inc. (IDEA) and PATRICIA JACKSON (Employee). Employee hereby accepts this offer of at-will employment on the following terms and conditions:

1. **Position and Term:** IDEA agrees to employ Employee during the 2022-2023 school year, according to the school and/or work calendar(s) approved by IDEA. Employee acknowledges and agrees that s/he is an **employee at-will** under this agreement. IDEA may terminate this agreement and discharge Employee at any time, without cause. Any change to the at-will nature of Employee's employment must be by a specific written agreement signed by Employee and IDEA's Board of Directors and/or the Board's designee. The parties understand and agree that there is no expectation of assignment of Employee to a position with a stated wage or salary paid per week, month, or year and that this agreement does not create a contract or entitlement for a fixed term or position, or for wages or salary during this agreement, or any period thereafter. IDEA has not adopted any policy, rule, regulation, law, or practice providing for tenure or continued employment. No right of tenure, right of renewal, employment obligation, other expectancy (including but not limited to a right of continued employment), or a claim of entitlement is intended or created by this at-will agreement.

2. **Compensation:** IDEA agrees to pay Employee an annual salary in equal monthly installments, based on the compensation plan/salary schedule approved by IDEA's Board of Directors for the 2022-2023 school year. Even though Employee may be required to work on a less-than-12-month basis, Employee's salary will be paid on an annualized basis over 12 months. Salary shall be reduced for absences in excess of authorized, paid leave in accordance with federal and state law. Payment for additional or supplemental duties, if any, will be the subject of a separate agreement between Employee and IDEA. Any such payments, if any, are not included as part of Employee's annual salary.

If the position to which Employee is assigned or reassigned is an exempt position under the Fair Labor Standards Act, Employee may be required to work more than 40 hours in a workweek without receiving additional compensation. The nature of Employee's position may also necessitate work on the weekends, in the evening, and/or at off-campus locations. Employee's salary includes consideration and compensation for all assigned duties, responsibilities, and tasks—including but not limited to in-service days, meetings, trainings, professional development and conferences—regardless of the actual number of hours or days (including days not designated on the school or work calendar).

Should Employee's employment with IDEA end for any reason, Employee will receive compensation accrued through the date of separation, in accordance with applicable law and IDEA's payroll policies and procedures.

3. **Employment:** Employee has no expectation of employment in a specific position, duties, or responsibilities and is subject to assignment, reassignment, additional duties, changes in responsibilities, transfers, or reclassification of positions or duties, at the sole discretion of IDEA.

4. **At-Will Employment Relationship:** This Employee is being hired to provide educational services at IDEA public charter school, and is hired as an at will Employee who may be released, without cause from employment at any time during the term of the contract. If the term of this contract exceeds the term of the IDEA charter contract (for the charter school the Employee is assigned to) with its sponsor, the contract shall terminate no later than the term of the charter contract.

5. **Duties and Responsibilities:** Employee shall perform assigned duties to the best of Employee's skills and abilities and shall discharge the duties required by state and federal rules and regulations, and the policies, regulations, and directives of IDEA. Employee shall comply with and accept IDEA's policies, rules, regulations, and administrative directives as they exist or may hereafter be amended. Employee is responsible for creating a work and learning environment that will promote the success of all students. Employee shall faithfully perform to the satisfaction of IDEA all duties and responsibilities set forth in the job description or as assigned. Acceptance of this Agreement acknowledges Employee's agreement to adhere to IDEA's Teacher/Parent/Student Agreement and Employee Handbook.

6. **Personnel Records:** This agreement is expressly conditioned on Employee's presentation to IDEA Human Assets official college transcripts, other state-mandated credentials, other records required for the personnel files or payroll purposes, and any other records or documents required by law or school policy to be filed and/or maintained with IDEA. Employee further agrees to provide any certification, service records, teaching credentials, and other records and information required by law, any State agency, or IDEA.

7. **Criminal History Review/Drug Free workplace:** Employee understands that state law requires criminal history background checks to be performed for employment with IDEA. To this end, employment is contingent upon Employee having executed a separate background check authorization and the completion of a satisfactory background and criminal record check under applicable state law, and as determined by IDEA. Employee understands and further authorizes background and criminal history checks to be conducted and/or updated by IDEA at IDEA's discretion. Employee understands and agrees that employment is conditioned on Employee executing IDEA's required employment forms and acknowledgments and meeting all eligibility requirements under law or IDEA policy. Employee represents that Employee has not been convicted of any of the enumerated offenses in Florida Statute 1012.315(1) and (2), nor any criminal act as specified under Florida Statute 1012.315(3) or any delinquent act as specified under Florida Statute 1012.315(4). Employee further agrees to notify IDEA within 48 hours of any arrest, indictment, or conviction for any felony or misdemeanor of any kind. Employee represents that Employee has not resigned from a school district in lieu of disciplinary action with respect to child welfare or safety and has not been dismissed for just cause by any school district with respect to child welfare or safety. Employee agrees to comply with any and all Drug Free Workplace requirements.

8. **Benefits:** IDEA shall provide benefits to Employee as required by state law and IDEA's policies. IDEA reserves the right to amend its policies at any time during the term of this Agreement to reduce or increase these benefits, at the sole discretion of IDEA.

9. **Notice to Employee:** Employee agrees to keep a current address on file with IDEA Human Assets. Employee agrees that IDEA may meet any legal obligation it has to give Employee written notice regarding Employee's employment by hand- delivering the notice to Employee or by sending the notice by certified mail, regular mail, and/or express delivery service to Employee's address of record.

10. **Confidentiality:** Employee acknowledges that **confidentiality is of the essence** and that the terms of this Agreement, Employer's operations and Employee's work hereunder are important because: (a) confidentiality is extremely important to the Employee's and Employer's ability to conduct normal business operations; (b) preserving confidentiality is a vitally important inducement for both parties to enter into this Agreement; and (c) Employee agrees not to discuss publicly, except as expressly permitted below, any matter relating to Employer's operations or business practices. Employee and Employer understand and agree that discussions within the general public about disputes, real or imagined, about the Employee and/or Employer arising before or as of the date of this Agreement will cause the Employer unnecessary distraction, impaired ability to conduct normal business, and financial detriment. This confidentiality agreement shall be interpreted to be consistent with all applicable Florida and Federal Constitutional and statutory requirements. Therefore, Employee, acknowledges and, agrees to:

(A) Maintain all confidentiality terms contained in this Paragraph 10 at all times outside of Court proceedings, or as otherwise required by law including but not limited to any communications (regardless of form) with the media or in public places within hearing of the general public.

(B) If Employee is ordered or otherwise compelled by subpoena or other legal process to participate in a proceeding which might cause Employee to reveal matters confidential under this Agreement. Employee shall, within five (5) days of receipt provide notice to Employer by mailing by certified mail, return receipt requested, a copy of the court order, subpoena, or other legal process to Employer, **Attention: Chief Human Assets Officer, 2115 W. Pike Blvd., Weslaco, TX 78596.**

(C) If Employee hereto breaches the terms of this Agreement including the confidentiality agreements stated in this Paragraph 9, Employee agrees that the aggrieved Party will not have an adequate remedy at law and shall have the right to obtain, in addition to any other remedies: (a) a temporary and/or permanent injunction to order the offending Party to obey the terms of the confidentiality/non-disparagement agreements, and (b) reasonable attorneys' fees and costs of Court incurred from enforcing this Agreement.

(D) Employee agrees that this Paragraph 10 is not an improper restraint on Employee's Constitutional rights under either the United States or Florida Constitutions.

11. Employee shall satisfactorily submit or account for all grades, school equipment including cell phones, laptops or other required school items at the end of the school year. Except as otherwise required by law, if Employee resigns or abandons the performance of his/her duties, s/he shall not receive his/her final salary payment until all reports, records, school equipment, or other required items are properly submitted or returned to IDEA.

12. **Failure to sign and return this Agreement to the IDEA Human Assets by the scheduled deadline shall result in a withdrawal of the employment offer.**

13. This Agreement supersedes any and all prior agreements and representations between the parties concerning employment by IDEA of Employee. Neither this agreement nor any amendments thereto shall be binding unless authorized by IDEA in writing and signed by both parties.

14. This Agreement shall be governed by the law of the State of Florida and is performable in Hillsboro County, Florida.

15. The parties agree to be bound by the terms of the Mandatory Arbitration Agreement, attached hereto as Exhibit A.

I have read this Agreement and agree to abide by its terms and conditions:

Employee electronic signature: **PATRICIA JACKSON**

IDEA Florida, Inc.

Martin Winchester

Martin Winchester Chief Human Assets Officer

EXHIBIT A MANDATORY ARBITRATION AGREEMENT:

(1) The dispute resolution process provided for herein shall be used by IPS Enterprises, Inc. (IDEA) and the Employee to attempt to resolve any claim for breach of contract made by the Employee or any cause of action arising from or relating to Employee's employment with IDEA:

(A) Any and all claims by an Employee must first be brought through and in accordance with IDEA's employee grievance policy as provided in the Employee Handbook. The purpose of the grievance policy is to resolve disputes efficiently and at the lowest level possible. The Employee must exhaust the grievance process, unless otherwise waived or agreed to by IDEA.

(B) After exhaustion of the grievance process, the Employee may appeal the grievance decision and any claims the Employee may bring against IDEA, or any claims IDEA may bring against the Employee, including but not limited to claims for breach of this contract and/or claims arising from or relating to the Employee's employment with IDEA or the termination thereof, that the parties cannot resolve in the ordinary course of business shall be submitted to binding arbitration as established herein. To initiate the process, the aggrieved party shall notify the other that a dispute exists between them. Such notice shall be in writing delivered within 30 calendar days after exhaustion of the grievance process and shall specifically state the article and section of the employment contract that is in dispute, the grounds for the position that such article and section is in dispute, specific details and facts about any other disputes, the administrative record and the grievance decision, and that the Employee is formally requesting arbitration. Failure to submit this written notice constitutes acceptance of the result of the grievance process as complete and total resolution of the dispute, and waives the right to any further dispute resolution. The Employee shall submit written notice to **Martin Winchester, 2115 W. Pike Blvd Weslaco, TX 78596**. Should IDEA be the aggrieved party, such notice shall be provided to the Employee at the address of residence provided by the Employee in his or her employee file. Following receipt of the written request for arbitration described above, IDEA Public Schools shall submit the matter to arbitration within 30 calendar days.

(C) The arbitration process provided in this agreement is the Employee's sole and exclusive process for seeking a remedy for any and all alleged breaches of contract by IDEA or any other disputes arising from or relating to Employee's employment with IDEA under any applicable federal and state law, including, but not limited to, Title VII of the Civil Rights Act of 1964, the Americans with Disabilities Act (as amended), the Age Discrimination in Employment Act, the Pregnancy Discrimination Act, Florida Civil Rights Act of 1992, as amended, the Equal Pay Act of 1967, as amended, the Fair Labor Standards Act, the Employee Retirement Income Security Act of 1974 (ERISA), the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA), the Genetic Information Nondiscrimination Act of 2009, the Health Insurance Portability and Accountability Act of 1996 (HIPAA), the National Labor Relations Act, and Worker Adjustment and Retraining Notification Act (WARN Act), federal and state constitutions, and any other federal or state law, if the parties are unable to resolve their disputes under subparagraph (A) of this paragraph. The inclusion of any law or act in this paragraph is not intended to create an inference that such law may or may not apply to Employee. Arbitration shall not apply to any matter that Federal law explicitly exempts from arbitration.

(D) Any and all disputes which cannot be resolved informally shall be settled by final and binding arbitration in accordance with the Federal Arbitration Act and the Commercial Arbitration Rules of the American Arbitration Association, except as otherwise expressly provided herein or agreed to in writing by the parties, or to the extent inconsistent with the requirements of Florida law. The parties expressly agree that the arbitrator(s) shall be required to render a written opinion concerning the matters in controversy, together with their award. The arbitration shall take place in Florida and that judgment upon the award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof, in accordance with the laws of the State of Florida. The parties expressly agree that the arbitrator(s) shall be required to render a written opinion concerning the matters in controversy, together with their award. The arbitration shall take place in Florida and that judgment upon the award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof, in accordance with the laws of the State of Florida.

(E) Each party shall pay one-half of the reasonable fees and expenses of the neutral arbitrator. All other fees and expenses of each party, including without limitation, the fees and expenses of its counsel, witnesses and others acting for it, arbitrators not jointly appointed, shall be paid by the party incurring such costs.

(F) The arbitrator(s) shall have no authority to add to, delete from, or otherwise modify any provision of this Agreement or to issue an award having such effect.

(G) For every dispute between IDEA and the Employee, the aggrieved party must submit the dispute to arbitration before the applicable statute of limitations, under federal or state law, that in the absence of this arbitration agreement would have barred the aggrieved party from filing a claim with the applicable court or agency.

(2) The Employee and IDEA agree that the existence and details of a dispute notwithstanding, both parties shall continue without delay their performance under the employment agreement, except for any performance that may be directly affected by such dispute, or disputes arising from IDEA's termination or suspension of the Employee's employment with IDEA.

(3) Any disputes regarding this arbitration agreement, including, but not limited to, "Gateway" issues of arbitrability (e.g., issues such as whether this agreement covers a particular controversy or dispute), shall be subject to arbitration, as described herein.

(4) The arbitrator may only award compensatory damages available to the aggrieved party that would be available in a court of law. Any such damages may not include punitive damages and are further limited by and subject to governmental and statutory immunities available to IDEA and any applicable damages cap available to IDEA under either federal or state law.

(5) This Agreement is made under the laws of the State of Florida shall be construed in accordance with and governed by the laws of Florida.

(6) The provisions of this Agreement are severable. Any term or condition deemed illegal or invalid shall be removed and shall not affect any other term or condition, and the remainder of the Agreement shall remain in effect.

Employee Signature: **PATRICIA JACKSON**

IDEA Florida, Inc By:

Martin Winchester

Martin Winchester Chief Human Assets Officer

BY CLICKING "SUBMIT" you agree to the terms of this Agreement and choose to conduct this transaction electronically, receive the documents and disclosures electronically and be legally bound by use of your electronic signature.

- By selecting "*Yes, I agree*," you are indicating you plan to return for the 2022-2023 school year with IDEA.
- By selecting "*No, I do not agree*," you are indicating you do not plan to return to IDEA for the 2022-2023 school year.

Response

YES, I AGREE



[Send an email to the human resources department](#)

HOUSING DOWN PAYMENT AGREEMENT

This Housing Down Payment Agreement (“the Agreement”) is entered into by and between IDEA FLORIDA and Patricia Jackson (“Employee”) effective on the date stated below.

I.

Employee has accepted employment with IDEA as Principal. IDEA FLORIDA has offered a Housing Down Payment of \$5,000.00 to Employee, contingent upon Employee’s commitment to continue employment with IDEA FLORIDA for a period of two years. The Housing Down Payment will be paid in a single lump-sum on the next regularly scheduled pay date after Employee signs this Agreement. Employee recognizes and agrees that the Housing Down Payment is taxable, and that all applicable withholdings will be made from the payment.

II.

IDEA FLORIDA and Employee agree that Employee’s acceptance of this Agreement does not constitute a contract for employment between IDEA FLORIDA and Employee, and that this Agreement does not alter the at-will employment relationship between IDEA FLORIDA and Employee. Nothing contained in this Agreement grants Employee a right to continued employment with IDEA FLORIDA or interferes with the right of IDEA FLORIDA to discharge Employee at any time, regardless of the effect such discharge may have upon Employee under this Agreement. Accordingly, IDEA FLORIDA may terminate Employee’s employment at any time, with or without reason. Employee may also end Employee’s employment with IDEA FLORIDA at any time, with or without reason.

III.

Upon receipt of the Housing Down Payment amount, Employee will be expected to continue employment with IDEA FLORIDA as assigned by the CEO/Superintendent for a period of two complete school years (the “Service Period”).

IV.

Employee and IDEA FLORIDA agree that if Employee voluntarily leaves employment with IDEA FLORIDA prior to completion of the Service Period, Employee will have defaulted under this Agreement. In such event, Employee will be required to repay IDEA FLORIDA the Housing Down Payment according to the following schedule:

- The full amount of the Housing Down Payment must be repaid if Employee does not complete Employee’s first year of the Service Period.

- Eighty percent (80%) of the Housing Down Payment must be repaid if Employee completes one year, but less than two years, of the Service Period.
- Sixty percent (60%) of the Housing Down Payment must be repaid if Employee completes two years, but less than three years, of the Service Period.
- Forty percent (40%) of the Housing Down Payment must be repaid if Employee completes three years, but less than four years, of the Service Period.
- Twenty percent (20%) of the Housing Down Payment must be repaid if Employee completes four years, but less than five years, of the Service Period.

If IDEA FLORIDA terminates Employee's employment during the Service Period, Employee is not obligated to repay any portion of the Housing Down Payment Incentive.

Repayment will be made in the form of equal monthly installments, and will begin within three (3) months of the date Employee is deemed to have defaulted under this Agreement. The applicable repayment amount must be repaid to IDEA FLORIDA within one (1) year after payments begin.

V.

IDEA FLORIDA and Employee agree that any claim or dispute arising out of or relating to this Agreement, or the breach thereof or the relationship or duties contemplated under this Agreement, shall be subject to venue in the state courts of Duval County, Florida.

IN WITNESS WHEREOF, the parties hereto have set their hands this as of the dates indicated below:

EMPLOYEE

Patricia Jackson

Date

IDEA FLORIDA

Executive Director

Date

**IDEA Florida
Board Action Item
May 26, 2022**

Subject: Proposed Board of Directors Meeting Calendar for 2022-23

Proposed Board Action: For Adoption

Executive Summary:

The proposed calendar provides 10 regular Board of Directors meetings throughout the upcoming fiscal year beginning July 1, 2022. The day of the meeting has been moved from the last Thursday of each month to the second to last Wednesday of each month. The move is strategic in that the IPS board meets ahead of these proposed dates, allowing for action taken in the national meetings to cascade to the regional fiduciary board. Additionally, the second to last Wednesday allows for all paperwork needed following the IDEA FL meeting to be submitted by the close of that month.

Supporting Documentation: Proposed 2022-23 Board Meeting Calendar

Presenter: Director of Board Relations & Governance

Proposed IDEA FL Board of Directors Meeting Calendar for 2022-2023 School Year:

- Wednesday July 27, 2022
- Wednesday September 28, 2022
- Wednesday October 26, 2022
- Wednesday November 30, 2022
- Wednesday January 25, 2023
- Wednesday February 22, 2023
- Wednesday March 29, 2023
- Wednesday April 26, 2023
- Wednesday May 24, 2023
- Wednesday June 28, 2023

**IDEA Florida
Board Action Item
March 24, 2022**

Subject: Cathedral Arts Project Agreement

Proposed Board Action: For Approval

Executive Summary:

This community partnership with the Cathedral Arts Project, Inc. would provide visual, musical and theatrical arts to our Academy students, during instructional time; and provided to College Prep students after school.

Programming cost for Academy scholars is \$84,328 (per River Bluff & Bassett campus) and programming cost for College Prep scholars is \$37,243 (per River Bluff & Bassett campus)

Supporting Documentation: Cathedral Arts Project Agreement

Presenter: Octavius Davis, Regional Director of Operations, IDEA – Jacksonville

Academy Scholars
IDEA Bassett and River Bluff



CATHEDRAL ARTS PROJECT

PARTNER AGREEMENT

2022-2023 School Year

IDEA Bassett

THIS PARTNER AGREEMENT ("Partner Agreement"), is entered into this _____ day of _____, 2022 by and between the Cathedral Arts Project, Inc. ("CAP"), a Florida not-for-profit corporation, whose mailing address is 207 N. Laura St. Suite 300, Jacksonville, FL 32202 and IDEA Florida, Inc (the "Host Site"), whose mailing address is 1845 Bassett Road, Jacksonville, FL 32208.

WHEREAS, CAP provides in school, afterschool and summer instruction in dance, music, theatre, visual arts and other art forms to students who attend select public schools, charter schools and community centers in Jacksonville, Florida;

WHEREAS, CAP desires to provide full year school day instruction in Visual Arts and Music to students who attend the Host Site;

WHEREAS, CAP requires the use of certain facilities and resources of the Host Site in order to provide Visual Arts and Music instruction at the Host Site; and

WHEREAS, CAP is pleased to partner with the Host Site during the 2022-2023 academic year subject to the provisions of this Partner Agreement.

NOW, THEREFORE, for and in consideration of the mutual covenants herein contained and other good and valuable consideration having been exchanged between the parties, the receipt and sufficiency of which is hereby acknowledged, the parties hereto agree as follows:

1. Instruction:

- a. CAP agrees to provide fifteen (15) Visual Arts classes ("CAP class") once weekly for 36 weeks from August 15, 2022 - June 2, 2023.

5 visual arts classes will be offered each week, one per kindergarten class at **TBD** times.

5 visual arts classes will be offered each week, one per first grade class at **TBD** times.

5 visual arts classes will be offered each week, one per second grade class at **TBD** times.

All classes will serve a maximum of 25 students each. Class schedules will be determined and finalized in late July between CAP staff and IDEA School Principals based on enrollment.

Per the IDEA Calendar, CAP classes will not be held **September 5, October 10, November 21-25, December 19-31, January 2, January 16, March 13-17, May 29**. These dates are subject to change. Any revisions of the school calendar voted for and approved by the IDEA school administration will be incorporated.

- b. CAP agrees to provide fifteen (15) Music classes ("CAP class") once weekly for 36 weeks from August 15, 2022 - June 2, 2023.

5 music classes will be offered each week, one per kindergarten class at **TBD** times.

5 music classes will be offered each week, one per first grade class at **TBD** times.

5 music classes will be offered each week, one per second grade class at **TBD** times

All classes will serve a maximum of 25 students each. Class schedules will be determined and finalized in late July between CAP staff and IDEA School Principals based on enrollment.

Per the IDEA Calendar, CAP classes will not be held **September 5, October 10, November 21-25, December 19-31, January 2, January 16, March 13-17, May 29**. These dates are subject to change. Any revisions voted for and approved by the IDEA school administration will be incorporated.

- c. In consideration of the services to be provided by CAP to the Host Site, the Host Site agrees to pay CAP the sum of \$84,328.00. To be payable for each class as follows

<input type="checkbox"/> <u>Amount</u>	<u>Class</u>
\$43,439.00	Visual Arts
\$40,889.00	Music

- ☐ Total amount to be paid at the dates listed below

<u>Amount</u>	<u>Date</u>
\$42,164.00	By first class
\$42,164.00	January 9, 2023

- d. Host Site agrees to make a good faith effort to assist CAP in recruiting and maintaining full enrollment as requested by the CAP Vice President of Programs. Class sizes may only be adjusted with the approval of the CAP Vice President of Programs.
- e. With notice to the Host Site, CAP reserves the right to eject or request permanent drop status for any student whose behavior or actions disrupt the ability of the instructor to teach or is a safety concern to either the other students, the instructor, themselves or school property.
- f. Each individual providing the Visual Arts and Music instruction (the "Instructor") will be an employee of CAP, and CAP will be responsible for paying the salary of the Instructor.
- g. CAP agrees to conduct and pay for a Level II background screening on Instructor will make every reasonable effort to ensure each Instructor is qualified to perform the duties required of them. Background checks are completed through the Duval County School Board and meet their regulations.
- h. Cancellation policy

X PAID SITES Should a class need to be cancelled (in its entirety or on any particular day) or shortened more than 30 minutes, due to Instructor availability, CAP agrees to give a credit to the Host Site, against the final payment owed by Host Site, in an amount equal to \$44.00 per hour (prorated for any period of less than one hour for which a credit is allowed). Should the Host Site elect to cancel a class in its entirety, or requests CAP to shorten the duration of a class or if CAP is unable to provide one or more sessions of a class as a result of an Act of God (as defined below), no deductions to the total owed will be made. All requests of the instructor outside of the duties contemplated by this Agreement (including without limitation additional time onsite) must be requested through the CAP Vice President of

Programs and Host Site shall be responsible for any and all additional costs attributable thereto at the rate of \$44.00 per hour.

For purposes hereof, "Act of God" shall mean forces beyond CAP's control, including, without limitation, strikes, work stoppages, lock-outs, pandemic lockdowns, accidents, acts of war or terrorism, civil or military disturbances, nuclear or natural catastrophes or other acts of God, and interruptions, loss or malfunctions of utilities.

2. Administration:

- a. Host Site Principal, Asst. Principal(s), Afterschool Program Coordinator and Bookkeeper (the "Admin Team") will provide at least one representative to meet with CAP Vice President of Programs and/or Instructor to vet students for the class prior to the start of class.
- b. Admin Team will promote the partnership between CAP & Host Site on website, parent newsletter, robo calls, school improvement plan, etc. In addition, the CAP materials such as posters, banners, etc. will be hung in a prominent location at the front of the school.
- c. Admin Team agrees to make a mailbox available for Instructor(s) use in connection with the CAP Class. Said mailbox shall be assigned to CAP for CAP's sole use.
- d. Admin Team agrees to assist with communication to CAP families, including but not limited to promoting enrollment in CAP programs, distribution of CAP family newsletter to CAP families, etc.
- e. Admin Team agrees to provide support for the CAP class and Instructor by visiting the class at least once annually. Admin Team will complete annual surveys and evaluations provided by CAP and submit to the CAP Vice President of Programs.
- f. Admin Team will make arrangements for buses as needed for CAP class field trips. Bus costs will be reimbursed to the Host Site by CAP at cost. Host Site requests for reimbursement must be submitted within 30 days of the trip to be eligible for reimbursement.

3. Facilities:

- a. Host Site agrees to provide CAP with a suitable space for the CAP class (the "Classroom"). Host Site agrees that (i) the Classroom will be spacious enough to accommodate the Visual Arts and Music instruction, (ii) the floors of the Classroom will be free of debris and other obstructions in order to provide a safe, healthy environment for the CAP students to attend the CAP class, (iii) the Classroom will offer a secure place for the storage of supplies and projects and (iv) the Classroom will be secure, private and free from distractions.
 - ☐ Visual Arts classroom spaces need to include a sink and space to store materials
 - ☐ Theatre and Dance spaces need to include approximately 25 square feet per student.
- b. Host Site will provide evacuation routes, and contact information in case of emergency. Host Site will inform CAP who is the Host School representative after the close of the school day and while CAP classes are in session. The Instructor will be informed immediately if any adjustment is made.

4. Activities:

- a. Host Site agrees to provide at least one opportunity for CAP students to perform and/or exhibit artwork during the duration of the CAP class at the Host Site. The program cost listed above includes 5 hours per class for rehearsal and performance hours.
- b. All requests of the instructor outside of the duties contemplated by this Agreement (including without limitation additional time onsite) must be requested through the CAP Vice President of Programs and Host Site shall be responsible for any and all additional costs attributable thereto.

5. Students:

- a. Host Site will assist the Instructor in obtaining completed enrollment, field trip forms and other paperwork from parents of CAP students necessary to the execution of the CAP class. A completed enrollment form includes name, gender, grade level, ethnicity and IDEA student number for all CAP students. The enrollment form will give CAP permission to
 - ☐ obtain the CAP Student's data as needed to evaluate programs.
 - ☐ allow CAP and its officers, directors, employees, agents and partners to publish any photos or video taken during class or during any activities organized by CAP and
 - ☐ allow the student to participate in performance and exhibition activities throughout the year
- b. The Host Site will ask teachers and parents of CAP students to make every reasonable effort to ensure the CAP students arrive to the CAP class on time, attend the CAP class for the duration of the instructional time allotted and are picked up immediately upon conclusion of the CAP class. The Host Site agrees to assist on maintaining this policy.

6. Term of Partner Agreement:

- a. This Partner Agreement will be effective as of the date first above written until May 31, 2023, unless either party notifies the other in writing that it wishes to terminate this Partner Agreement, whereupon this Partner Agreement shall immediately terminate and be of no further force or effect. In the event of such termination in accordance with the terms of this Section 6, neither party shall have any further liability to the other as a result of such termination.

7. Insurance and Liability:

- a. Host Site shall at its own expense obtain and maintain during the term of this Partner Agreement public liability insurance issued by a company authorized to provide insurance in this State, to cover personal bodily injury and wrongful death in the amount of \$1,000,000, as well as property damage liability insurance in the amount of \$1,000,000, or combined coverage of \$2,000,000 aggregate. The insurance shall cover all of Host Site's operations and activities under this Partner Agreement and shall be effective throughout the effective period of this Agreement, with no exclusions or deductibles. The Cathedral Arts Project, their officers, agents and employees shall be named as additional named insured on each policy by written endorsement. Host Site shall provide written evidence that such policies are current and in effect with the signed copy of the Partner Agreement.

Listing for Insurance Certificate:

Cathedral Arts Project, Inc.,
 their officers, agents and employees
 207 N. Laura Street, Suite 300
 Jacksonville, FL 32202

- b. Host Site agrees to defend, hold harmless, and indemnify CAP and its directors, officers, employees, and agents against and from any and all loss, liability, damage, claim, cost, charge, demand, or expense (including any direct, indirect or consequential loss, liability, damage, claim, cost, charge, demand, or expense, including without limitation, attorneys' fees) for injury or death to persons, including employees or other agents of CAP, and damage to property including property of Host Site,

caused by the negligent acts or omissions of Host Site in the performance of the Agreement. Host Site's duty to indemnify CAP under this Agreement shall not extend to loss, liability, damage, claim, cost, charge, demand, or expense resulting from CAP's negligence or willful misconduct. Nothing herein shall be construed to waive the protections of FL State Statute 768.28 as applicable to the host site.

- c. CAP agrees to defend, hold harmless, and indemnify Host Site and its directors, officers, employees, and agents against and from any and all loss, liability, damage, claim, cost, charge, demand, or expense (including any direct, indirect or consequential loss, liability, damage, claim, cost, charge, demand, or expense, including without limitation, attorneys' fees) for injury or death to persons, including employees of Host Site, and damage to property including property of CAP, caused by the negligent acts or omissions of CAP in the performance of the Agreement. CAP's duty to indemnify Host Site under this Agreement shall not extend to loss, liability, damage, claim, cost, charge, demand, or expense resulting from Host Site's negligence or willful misconduct.
- d. CAP is, for all purposes, an independent contractor and shall not be deemed an employee of the Host Site or IDEA. CAP specifically acknowledges that it controls the manner and means by which the program contemplated by this Partner Agreement is accomplished, agrees to hold itself out as an independent contractor, and waives any rights to claim that it is an employee of the Host Site or IDEA under the common law agency test, the economic realities test, or any other legal test.

IN WITNESS WHEREOF, the parties hereto have duly executed this Agreement as of the date set forth above.

[Adam Miller, Executive Director, IDEA Florida, Inc](#)
[1845 Bassett Road | Jacksonville, FL | 32208](#)

Signature: _____

Print Name: _____

Title: _____

CATHEDRAL ARTS PROJECT, INC.
207 N. Laura Street, Suite 300 | Jacksonville, FL 32202

Signature: _____

The Rev. Kimberly L. Hyatt
President & CEO



CATHEDRAL ARTS PROJECT

PARTNER AGREEMENT

2022-2023 School Year

IDEA Bassett

THIS PARTNER AGREEMENT ("Partner Agreement"), is entered into this _____ day of _____, 2022 by and between the Cathedral Arts Project, Inc. ("CAP"), a Florida not-for-profit corporation, whose mailing address is 207 N. Laura St. Suite 300, Jacksonville, FL 32202 and IDEA Florida, Inc (the "Host Site"), whose mailing address is 1845 Bassett Rd, Jacksonville, FL 32208.

WHEREAS, CAP provides afterschool and summer instruction in dance, music, theatre, visual arts and other art forms to students who attend select public schools, charter schools and community centers in Jacksonville, Florida;

WHEREAS, CAP desires to provide full year afterschool instruction in Theatre and part-time afterschool instruction in Dance and Visual Arts to students who attend the Host Site;

WHEREAS, CAP requires the use of certain facilities and resources of the Host Site in order to provide Visual Arts, Dance and Theatre instruction at the Host Site; and

WHEREAS, CAP is pleased to partner with the Host Site during the 2022-2023 academic year subject to the provisions of this Partner Agreement.

NOW, THEREFORE, for and in consideration of the mutual covenants herein contained and other good and valuable consideration having been exchanged between the parties, the receipt and sufficiency of which is hereby acknowledged, the parties hereto agree as follows:

1. Instruction:

- a. CAP agrees to provide three Visual Arts classes ("CAP class") twice weekly for 18 weeks from August 29, 2022 - January 13, 2023.

Class A will meet for one hour twice weekly between the hours of 4-6pm.

Class B will meet for one hour between the hours of 4-6pm.

Class C will meet for one hour between the hours of 4-6pm.

All classes will serve a maximum of 25 students each. Class schedules will be determined and finalized in late July between CAP staff and IDEA School Principals based on enrollment.

Per the IDEA Calendar, CAP classes will not be held **September 5, October 17, November 11, November 23-25, December 19-31, January 2-3, January 16, March 13-17, April 7, May 29**. These dates are subject to change. Any revisions of the school calendar voted for and approved by the IDEA school administration will be incorporated.

- b. CAP agrees to provide three Dance classes ("CAP class") twice weekly for 18 weeks from January 16 – May 26, 2023.

Class A will meet for one hour twice weekly between the hours of 4-6pm.

Class B will meet for one hour between the hours of 4-6pm.

Class C will meet for one hour between the hours of 4-6pm.

All classes will serve a maximum of 25 students each. Class schedules will be determined and finalized in late July between CAP staff and IDEA School Principals based on enrollment.

Per the IDEA Calendar, CAP classes will not be held **September 5, October 17, November 11, November 23-25, December 19-31, January 2-3, January 16, March 13-17, April 7, May 29**. These dates are subject to change. Any revisions voted for and approved by the IDEA school administration will be incorporated.

- c. CAP agrees to provide three Theatre classes ("CAP class") twice weekly for 35 weeks from August 29, 2022 to May 26, 2023.

Class A will meet for one hour twice weekly between the hours of 4-6pm.

Class B will meet for one hour between the hours of 4-6pm.

Class C will meet for one hour between the hours of 4-6pm.

All classes will serve a maximum of 25 students each. Class schedules will be determined and finalized in late July between CAP staff and IDEA School Principals based on enrollment.

Per the IDEA Calendar, CAP classes will not be held **September 5, October 17, November 11, November 23-25, December 19-31, January 2-3, January 16, March 13-17, April 7, May 29**. These dates are subject to change. Any revisions voted for and approved by the IDEA school administration will be incorporated.

- d. In consideration of the services to be provided by CAP to the Host Site, the Host Site agrees to pay CAP the sum of \$37,243.00. To be payable for each class as follows

<u>Amount</u>	<u>Class</u>
\$10,217.00	Visual Arts – Fall 2022 (18 weeks)
\$9,842.00	Dance – Spring 2023 (18 weeks)
\$17,183.00	Theatre – Full Year 2022-2023 (36 weeks)

- ☐ Total amount to be paid at the dates listed below

<u>Amount</u>	<u>Date</u>
\$18,809.00	By first class
\$18,434.00	January 9, 2023

- e. Host Site agrees to make a good faith effort to assist CAP in recruiting and maintaining full enrollment as requested by the CAP Vice President of Programs. Class sizes may only be adjusted with the approval of the CAP Vice President of Programs.

- f. With notice to the Host Site, CAP reserves the right to eject or request permanent drop status for any student whose behavior or actions disrupt the ability of the instructor to teach or is a safety concern to either the other students, the instructor, themselves or school property.
- g. Each individual providing the Visual Arts, Dance and Theatre instruction (the "Instructor") will be an employee of CAP, and CAP will be responsible for paying the salary of the Instructor.
- h. The Host Site agrees to provide a Host Site Representative for the Instructor in the form of a classroom assistant (the "Assistant"). CAP agrees to provide the necessary training for the Assistant and will be responsible for paying the salary or salaries of the Assistant.
- i. CAP agrees to conduct and pay for a Level II background screening on Instructor and Assistant and will make every reasonable effort to ensure each Instructor and Assistant is qualified to perform the duties required of them. Background checks are completed through the Duval County School Board and meet their regulations.

j. Cancellation policy

X PAID SITES Should a class need to be cancelled (in its entirety or on any particular day) or shortened more than 30 minutes, due to Instructor availability, CAP agrees to give a credit to the Host Site, against the final payment owed by Host Site, in an amount equal to \$53.00 per hour (prorated for any period of less than one hour for which a credit is allowed). Should the Host Site elect to cancel a class in its entirety, or requests CAP to shorten the duration of a class or if CAP is unable to provide one or more sessions of a class as a result of an Act of God (as defined below), no deductions to the total owed will be made. All requests of the instructor or assistant outside of the duties contemplated by this Agreement (including without limitation additional time onsite) must be requested through the CAP Vice President of Programs and Host Site shall be responsible for any and all additional costs attributable thereto at the rate of \$53.00 per hour.

For purposes hereof, "Act of God" shall mean forces beyond CAP's control, including, without limitation, strikes, work stoppages, lock-outs, pandemic lockdowns, accidents, acts of war or terrorism, civil or military disturbances, nuclear or natural catastrophes or other acts of God, and interruptions, loss or malfunctions of utilities.

2. Administration:

- a. Host Site Principal, Asst. Principal(s), Afterschool Program Coordinator and Bookkeeper (the "Admin Team") will provide at least one representative to meet with CAP Vice President of Programs and/or Instructor to vet students for the class prior to the start of class.
- b. Admin Team will promote the partnership between CAP & Host Site on website, parent newsletter, robo calls, school improvement plan, etc. In addition, the CAP materials such as posters, banners, etc. will be hung in a prominent location at the front of the school.
- c. Admin Team agrees to make a mailbox available for Instructor(s) use in connection with the CAP Class. Said mailbox shall be assigned to CAP for CAP's sole use.
- d. Admin Team agrees to assist with communication to CAP families, including but not limited to promoting enrollment in CAP programs, distribution of CAP family newsletter to CAP families, etc.

- e. Admin Team agrees to provide support for the CAP class and Instructor by visiting the class at least once annually. Admin Team will complete annual surveys and evaluations provided by CAP and submit to the CAP Vice President of Programs.
 - f. Admin Team will make arrangements for buses as needed for CAP class field trips. Bus costs will be reimbursed to the Host Site by CAP at cost. Host Site requests for reimbursement must be submitted within 30 days of the trip to be eligible for reimbursement.
3. Facilities:
- a. Host Site agrees to provide CAP with a suitable space for the CAP class (the "Classroom"). Host Site agrees that (i) the Classroom will be spacious enough to accommodate the Visual Arts, Dance and Theatre instruction, (ii) the floors of the Classroom will be free of debris and other obstructions in order to provide a safe, healthy environment for the CAP students to attend the CAP class, (iii) the Classroom will offer a secure place for the storage of supplies and projects and (iv) the Classroom will be secure, private and free from distractions.
 - i. Visual Arts classroom spaces need to include a sink and space to store materials
 - ii. Theatre and Dance spaces need to include approximately 25 square feet per student.
 - b. Host Site will provide evacuation routes, and contact information in case of emergency. Host Site will inform CAP who is the Host School representative after the close of the school day and while CAP classes are in session. The Instructor will be informed immediately if any adjustment is made.
4. Activities:
- a. Host Site agrees to provide at least one opportunity for CAP students to perform and/or exhibit artwork during the duration of the CAP class at the Host Site. The program cost listed above includes 5 hours per class for rehearsal and performance hours.
 - b. All requests of the instructor outside of the duties contemplated by this Agreement (including without limitation additional time onsite) must be requested through the CAP Vice President of Programs and Host Site shall be responsible for any and all additional costs attributable thereto.
5. Students:
- a. Host Site will assist the Instructor in obtaining completed enrollment, field trip forms and other paperwork from parents of CAP students necessary to the execution of the CAP class. A completed enrollment form includes name, gender, grade level, ethnicity and IDEA student number for all CAP students. The enrollment form will give CAP permission to
 - i. obtain the CAP Student's data as needed to evaluate programs.
 - ii. allow CAP and its officers, directors, employees, agents and partners to publish any photos or video taken during class or during any activities organized by CAP and
 - iii. allow the student to participate in performance and exhibition activities throughout the year
 - b. The Host Site will ask teachers and parents of CAP students to make every reasonable effort to ensure the CAP students arrive to the CAP class on time, attend the CAP class for the duration of the instructional time allotted and are picked up immediately upon conclusion of the CAP class. The Host Site agrees to assist on maintaining this policy.
6. Term of Partner Agreement.:

- a. This Partner Agreement will be effective as of the date first above written until May 31, 2023, unless either party notifies the other in writing that it wishes to terminate this Partner Agreement, whereupon this Partner Agreement shall immediately terminate and be of no further force or effect. In the event of such termination in accordance with the terms of this Section 6, neither party shall have any further liability to the other as a result of such termination.

7. Insurance and Liability:

- a. Host Site shall at its own expense obtain and maintain during the term of this Partner Agreement public liability insurance issued by a company authorized to provide insurance in this State, to cover personal bodily injury and wrongful death in the amount of \$1,000,000, as well as property damage liability insurance in the amount of \$1,000,000, or combined coverage of \$2,000,000 aggregate. The insurance shall cover all of Host Site's operations and activities under this Partner Agreement and shall be effective throughout the effective period of this Agreement, with no exclusions or deductibles. The Cathedral Arts Project, their officers, agents and employees shall be named as additional named insured on each policy by written endorsement. Host Site shall provide written evidence that such policies are current and in effect with the signed copy of the Partner Agreement.

Listing for Insurance Certificate:

Cathedral Arts Project, Inc.,
their officers, agents and employees
207 N. Laura Street, Suite 300
Jacksonville, FL 32202

- b. Host Site agrees to defend, hold harmless, and indemnify CAP and its directors, officers, employees, and agents against and from any and all loss, liability, damage, claim, cost, charge, demand, or expense (including any direct, indirect or consequential loss, liability, damage, claim, cost, charge, demand, or expense, including without limitation, attorneys' fees) for injury or death to persons, including employees or other agents of CAP, and damage to property including property of Host Site, caused by the negligent acts or omissions of Host Site in the performance of the Agreement. Host Site's duty to indemnify CAP under this Agreement shall not extend to loss, liability, damage, claim, cost, charge, demand, or expense resulting from CAP's negligence or willful misconduct. Nothing herein shall be construed to waive the protections of FL State Statute 768.28 as applicable to the host site.
- c. CAP agrees to defend, hold harmless, and indemnify Host Site and its directors, officers, employees, and agents against and from any and all loss, liability, damage, claim, cost, charge, demand, or expense (including any direct, indirect or consequential loss, liability, damage, claim, cost, charge, demand, or expense, including without limitation, attorneys' fees) for injury or death to persons, including employees of Host Site, and damage to property including property of CAP, caused by the negligent acts or omissions of CAP in the performance of the Agreement. CAP's duty to indemnify Host Site under this Agreement shall not extend to loss, liability, damage, claim, cost, charge, demand, or expense resulting from Host Site's negligence or willful misconduct.
- d. CAP is, for all purposes, an independent contractor and shall not be deemed an employee of the Host Site or IDEA. CAP specifically acknowledges that it controls the manner and means by which the program contemplated by this Partner Agreement is accomplished, agrees to hold itself out as an independent contractor, and waives any rights to claim that it is an employee of the Host Site or IDEA under the common law agency test, the economic realities test, or any other legal test.

IN WITNESS WHEREOF, the parties hereto have duly executed this Agreement as of the date set forth above.

Adam Miller, Executive Director, IDEA
Florida, Inc
1845 Bassett Rd | Jacksonville | FL 32208

Signature: _____

Print Name: _____

Title: _____

CATHEDRAL ARTS PROJECT, INC.
207 N. Laura Street, Suite 300 | Jacksonville, FL 32202

Signature: _____
The Rev. Kimberly L. Hyatt
President & CEO



CATHEDRAL ARTS PROJECT

PARTNER AGREEMENT

2022-2023 School Year

IDEA River Bluff

THIS PARTNER AGREEMENT ("Partner Agreement"), is entered into this _____ day of _____, 2022 by and between the Cathedral Arts Project, Inc. ("CAP"), a Florida not-for-profit corporation, whose mailing address is 207 N. Laura St. Suite 300, Jacksonville, FL 32202 and IDEA Florida, Inc (the "Host Site"), whose mailing address is 2354 University Blvd N, Jacksonville, FL 32211.

WHEREAS, CAP provides in school, afterschool and summer instruction in dance, music, theatre, visual arts and other art forms to students who attend select public schools, charter schools and community centers in Jacksonville, Florida;

WHEREAS, CAP desires to provide full year school day instruction in Visual Arts and Music to students who attend the Host Site;

WHEREAS, CAP requires the use of certain facilities and resources of the Host Site in order to provide Visual Arts and Music instruction at the Host Site; and

WHEREAS, CAP is pleased to partner with the Host Site during the 2022-2023 academic year subject to the provisions of this Partner Agreement.

NOW, THEREFORE, for and in consideration of the mutual covenants herein contained and other good and valuable consideration having been exchanged between the parties, the receipt and sufficiency of which is hereby acknowledged, the parties hereto agree as follows:

1. Instruction:

- a. CAP agrees to provide fifteen (15) Visual Arts classes ("CAP class") once weekly for 36 weeks from August 15, 2022 - June 2, 2023.

5 visual arts classes will be offered each week, one per kindergarten class at **TBD** times.

5 visual arts classes will be offered each week, one per first grade class at **TBD** times.

5 visual arts classes will be offered each week, one per second grade class at **TBD** times.

All classes will serve a maximum of 25 students each. Class schedules will be determined and finalized in late July between CAP staff and IDEA School Principals based on enrollment.

Per the IDEA Calendar, CAP classes will not be held **September 5, October 10, November 21-25, December 19-31, January 2, January 16, March 13-17, May 29**. These dates are subject to change. Any revisions of the school calendar voted for and approved by the IDEA school administration will be incorporated.

- b. CAP agrees to provide fifteen (15) Music classes ("CAP class") once weekly for 36 weeks from August 15, 2022 - June 2, 2023.

5 music classes will be offered each week, one per kindergarten class at **TBD** times.

5 music classes will be offered each week, one per first grade class at **TBD** times.

5 music classes will be offered each week, one per second grade class at **TBD** times

All classes will serve a maximum of 25 students each. Class schedules will be determined and finalized in late July between CAP staff and IDEA School Principals based on enrollment.

Per the IDEA Calendar, CAP classes will not be held **September 5, October 10, November 21-25, December 19-31, January 2, January 16, March 13-17, May 29**. These dates are subject to change. Any revisions voted for and approved by the IDEA school administration will be incorporated.

- c. In consideration of the services to be provided by CAP to the Host Site, the Host Site agrees to pay CAP the sum of \$84,328.00. To be payable for each class as follows

<input type="checkbox"/> <u>Amount</u>	<u>Class</u>
\$43,439.00	Visual Arts
\$40,889.00	Music

- ☐ Total amount to be paid at the dates listed below

<u>Amount</u>	<u>Date</u>
\$42,164.00	By first class
\$42,164.00	January 9, 2023

- d. Host Site agrees to make a good faith effort to assist CAP in recruiting and maintaining full enrollment as requested by the CAP Vice President of Programs. Class sizes may only be adjusted with the approval of the CAP Vice President of Programs.
- e. With notice to the Host Site, CAP reserves the right to eject or request permanent drop status for any student whose behavior or actions disrupt the ability of the instructor to teach or is a safety concern to either the other students, the instructor, themselves or school property.
- f. Each individual providing the Visual Arts and Music instruction (the "Instructor") will be an employee of CAP, and CAP will be responsible for paying the salary of the Instructor.
- g. CAP agrees to conduct and pay for a Level II background screening on Instructor will make every reasonable effort to ensure each Instructor is qualified to perform the duties required of them. Background checks are completed through the Duval County School Board and meet their regulations.
- h. Cancellation policy

X PAID SITES Should a class need to be cancelled (in its entirety or on any particular day) or shortened more than 30 minutes, due to Instructor availability, CAP agrees to give a credit to the Host Site, against the final payment owed by Host Site, in an amount equal to \$44.00 per hour (prorated for any period of less than one hour for which a credit is allowed). Should the Host Site elect to cancel a class in its entirety, or requests CAP to shorten the duration of a class or if CAP is unable to provide one or more sessions of a class as a result of an Act of God (as defined below), no deductions to the total owed will be made. All requests of the instructor outside of the duties contemplated by this Agreement (including without limitation additional time onsite) must be requested through the CAP Vice President of

Programs and Host Site shall be responsible for any and all additional costs attributable thereto at the rate of \$44.00 per hour.

For purposes hereof, "Act of God" shall mean forces beyond CAP's control, including, without limitation, strikes, work stoppages, lock-outs, pandemic lockdowns, accidents, acts of war or terrorism, civil or military disturbances, nuclear or natural catastrophes or other acts of God, and interruptions, loss or malfunctions of utilities.

2. Administration:

- a. Host Site Principal, Asst. Principal(s), Afterschool Program Coordinator and Bookkeeper (the "Admin Team") will provide at least one representative to meet with CAP Vice President of Programs and/or Instructor to vet students for the class prior to the start of class.
- b. Admin Team will promote the partnership between CAP & Host Site on website, parent newsletter, robo calls, school improvement plan, etc. In addition, the CAP materials such as posters, banners, etc. will be hung in a prominent location at the front of the school.
- c. Admin Team agrees to make a mailbox available for Instructor(s) use in connection with the CAP Class. Said mailbox shall be assigned to CAP for CAP's sole use.
- d. Admin Team agrees to assist with communication to CAP families, including but not limited to promoting enrollment in CAP programs, distribution of CAP family newsletter to CAP families, etc.
- e. Admin Team agrees to provide support for the CAP class and Instructor by visiting the class at least once annually. Admin Team will complete annual surveys and evaluations provided by CAP and submit to the CAP Vice President of Programs.
- f. Admin Team will make arrangements for buses as needed for CAP class field trips. Bus costs will be reimbursed to the Host Site by CAP at cost. Host Site requests for reimbursement must be submitted within 30 days of the trip to be eligible for reimbursement.

3. Facilities:

- a. Host Site agrees to provide CAP with a suitable space for the CAP class (the "Classroom"). Host Site agrees that (i) the Classroom will be spacious enough to accommodate the Visual Arts and Music instruction, (ii) the floors of the Classroom will be free of debris and other obstructions in order to provide a safe, healthy environment for the CAP students to attend the CAP class, (iii) the Classroom will offer a secure place for the storage of supplies and projects and (iv) the Classroom will be secure, private and free from distractions.
 - ☐ Visual Arts classroom spaces need to include a sink and space to store materials
 - ☐ Theatre and Dance spaces need to include approximately 25 square feet per student.
- b. Host Site will provide evacuation routes, and contact information in case of emergency. Host Site will inform CAP who is the Host School representative after the close of the school day and while CAP classes are in session. The Instructor will be informed immediately if any adjustment is made.

4. Activities:

- a. Host Site agrees to provide at least one opportunity for CAP students to perform and/or exhibit artwork during the duration of the CAP class at the Host Site. The program cost listed above includes 5 hours per class for rehearsal and performance hours.
- b. All requests of the instructor outside of the duties contemplated by this Agreement (including without limitation additional time onsite) must be requested through the CAP Vice President of Programs and Host Site shall be responsible for any and all additional costs attributable thereto.

5. Students:

- a. Host Site will assist the Instructor in obtaining completed enrollment, field trip forms and other paperwork from parents of CAP students necessary to the execution of the CAP class. A completed enrollment form includes name, gender, grade level, ethnicity and IDEA student number for all CAP students. The enrollment form will give CAP permission to
 - ☐ obtain the CAP Student's data as needed to evaluate programs.
 - ☐ allow CAP and its officers, directors, employees, agents and partners to publish any photos or video taken during class or during any activities organized by CAP and
 - ☐ allow the student to participate in performance and exhibition activities throughout the year
- b. The Host Site will ask teachers and parents of CAP students to make every reasonable effort to ensure the CAP students arrive to the CAP class on time, attend the CAP class for the duration of the instructional time allotted and are picked up immediately upon conclusion of the CAP class. The Host Site agrees to assist on maintaining this policy.

6. Term of Partner Agreement:

- a. This Partner Agreement will be effective as of the date first above written until May 31, 2023, unless either party notifies the other in writing that it wishes to terminate this Partner Agreement, whereupon this Partner Agreement shall immediately terminate and be of no further force or effect. In the event of such termination in accordance with the terms of this Section 6, neither party shall have any further liability to the other as a result of such termination.

7. Insurance and Liability:

- a. Host Site shall at its own expense obtain and maintain during the term of this Partner Agreement public liability insurance issued by a company authorized to provide insurance in this State, to cover personal bodily injury and wrongful death in the amount of \$1,000,000, as well as property damage liability insurance in the amount of \$1,000,000, or combined coverage of \$2,000,000 aggregate. The insurance shall cover all of Host Site's operations and activities under this Partner Agreement and shall be effective throughout the effective period of this Agreement, with no exclusions or deductibles. The Cathedral Arts Project, their officers, agents and employees shall be named as additional named insured on each policy by written endorsement. Host Site shall provide written evidence that such policies are current and in effect with the signed copy of the Partner Agreement.

Listing for Insurance Certificate:

Cathedral Arts Project, Inc.,
 their officers, agents and employees
 207 N. Laura Street, Suite 300
 Jacksonville, FL 32202

- b. Host Site agrees to defend, hold harmless, and indemnify CAP and its directors, officers, employees, and agents against and from any and all loss, liability, damage, claim, cost, charge, demand, or expense (including any direct, indirect or consequential loss, liability, damage, claim, cost, charge, demand, or expense, including without limitation, attorneys' fees) for injury or death to persons, including employees or other agents of CAP, and damage to property including property of Host Site,

caused by the negligent acts or omissions of Host Site in the performance of the Agreement. Host Site's duty to indemnify CAP under this Agreement shall not extend to loss, liability, damage, claim, cost, charge, demand, or expense resulting from CAP's negligence or willful misconduct. Nothing herein shall be construed to waive the protections of FL State Statute 768.28 as applicable to the host site.

- c. CAP agrees to defend, hold harmless, and indemnify Host Site and its directors, officers, employees, and agents against and from any and all loss, liability, damage, claim, cost, charge, demand, or expense (including any direct, indirect or consequential loss, liability, damage, claim, cost, charge, demand, or expense, including without limitation, attorneys' fees) for injury or death to persons, including employees of Host Site, and damage to property including property of CAP, caused by the negligent acts or omissions of CAP in the performance of the Agreement. CAP's duty to indemnify Host Site under this Agreement shall not extend to loss, liability, damage, claim, cost, charge, demand, or expense resulting from Host Site's negligence or willful misconduct.
- d. CAP is, for all purposes, an independent contractor and shall not be deemed an employee of the Host Site or IDEA. CAP specifically acknowledges that it controls the manner and means by which the program contemplated by this Partner Agreement is accomplished, agrees to hold itself out as an independent contractor, and waives any rights to claim that it is an employee of the Host Site or IDEA under the common law agency test, the economic realities test, or any other legal test.

IN WITNESS WHEREOF, the parties hereto have duly executed this Agreement as of the date set forth above.

[Adam Miller, Executive Director, IDEA Florida, Inc](#)
[2354 University Blvd N | Jacksonville, FL | 32211](#)

Signature: _____

Print Name: _____

Title: _____

CATHEDRAL ARTS PROJECT, INC.
207 N. Laura Street, Suite 300 | Jacksonville, FL 32202

Signature: _____

The Rev. Kimberly L. Hyatt
President & CEO



CATHEDRAL ARTS PROJECT

PARTNER AGREEMENT

2022-2023 School Year

IDEA River Bluff

THIS PARTNER AGREEMENT ("Partner Agreement"), is entered into this _____ day of _____, 2022 by and between the Cathedral Arts Project, Inc. ("CAP"), a Florida not-for-profit corporation, whose mailing address is 207 N. Laura St. Suite 300, Jacksonville, FL 32202 and IDEA Florida, Inc (the "Host Site"), whose mailing address is 2354 University Blvd, Jacksonville, FL 32211.

WHEREAS, CAP provides afterschool and summer instruction in dance, music, theatre, visual arts and other art forms to students who attend select public schools, charter schools and community centers in Jacksonville, Florida;

WHEREAS, CAP desires to provide full year afterschool instruction in Theatre and part-time afterschool instruction in Dance and Visual Arts to students who attend the Host Site;

WHEREAS, CAP requires the use of certain facilities and resources of the Host Site in order to provide Visual Arts, Dance and Theatre instruction at the Host Site; and

WHEREAS, CAP is pleased to partner with the Host Site during the 2022-2023 academic year subject to the provisions of this Partner Agreement.

NOW, THEREFORE, for and in consideration of the mutual covenants herein contained and other good and valuable consideration having been exchanged between the parties, the receipt and sufficiency of which is hereby acknowledged, the parties hereto agree as follows:

1. Instruction:

- a. CAP agrees to provide three Visual Arts classes ("CAP class") twice weekly for 18 weeks from August 29, 2022 - January 13, 2023.

Class A will meet for one hour twice weekly between the hours of 4-6pm.

Class B will meet for one hour between the hours of 4-6pm.

Class C will meet for one hour between the hours of 4-6pm.

All classes will serve a maximum of 25 students each. Class schedules will be determined and finalized in late July between CAP staff and IDEA School Principals based on enrollment.

Per the IDEA Calendar, CAP classes will not be held **September 5, October 17, November 11, November 23-25, December 19-31, January 2-3, January 16, March 13-17, April 7, May 29**. These dates are subject to change. Any revisions of the school calendar voted for and approved by the IDEA school administration will be incorporated.

- b. CAP agrees to provide three Dance classes ("CAP class") twice weekly for 18 weeks from January 16 – May 26, 2023.

Class A will meet for one hour twice weekly between the hours of 4-6pm.

Class B will meet for one hour between the hours of 4-6pm.

Class C will meet for one hour between the hours of 4-6pm.

All classes will serve a maximum of 25 students each. Class schedules will be determined and finalized in late July between CAP staff and IDEA School Principals based on enrollment.

Per the IDEA Calendar, CAP classes will not be held **September 5, October 17, November 11, November 23-25, December 19-31, January 2-3, January 16, March 13-17, April 7, May 29**. These dates are subject to change. Any revisions voted for and approved by the IDEA school administration will be incorporated.

- c. CAP agrees to provide three Theatre classes ("CAP class") twice weekly for 35 weeks from August 29, 2022 to May 26, 2023.

Class A will meet for one hour twice weekly between the hours of 4-6pm.

Class B will meet for one hour between the hours of 4-6pm.

Class C will meet for one hour between the hours of 4-6pm.

All classes will serve a maximum of 25 students each. Class schedules will be determined and finalized in late July between CAP staff and IDEA School Principals based on enrollment.

Per the IDEA Calendar, CAP classes will not be held **September 5, October 17, November 11, November 23-25, December 19-31, January 2-3, January 16, March 13-17, April 7, May 29**. These dates are subject to change. Any revisions voted for and approved by the IDEA school administration will be incorporated.

- d. In consideration of the services to be provided by CAP to the Host Site, the Host Site agrees to pay CAP the sum of \$37,243.00. To be payable for each class as follows

<u>Amount</u>	<u>Class</u>
\$10,217.00	Visual Arts – Fall 2022 (18 weeks)
\$9,842.00	Dance – Spring 2023 (18 weeks)
\$17,183.00	Theatre – Full Year 2022-2023 (36 weeks)

- ☐ Total amount to be paid at the dates listed below

<u>Amount</u>	<u>Date</u>
\$18,809.00	By first class
\$18,434.00	January 9, 2023

- e. Host Site agrees to make a good faith effort to assist CAP in recruiting and maintaining full enrollment as requested by the CAP Vice President of Programs. Class sizes may only be adjusted with the approval of the CAP Vice President of Programs.

- f. With notice to the Host Site, CAP reserves the right to eject or request permanent drop status for any student whose behavior or actions disrupt the ability of the instructor to teach or is a safety concern to either the other students, the instructor, themselves or school property.
- g. Each individual providing the Visual Arts, Dance and Theatre instruction (the "Instructor") will be an employee of CAP, and CAP will be responsible for paying the salary of the Instructor.
- h. The Host Site agrees to provide a Host Site Representative for the Instructor in the form of a classroom assistant (the "Assistant"). CAP agrees to provide the necessary training for the Assistant and will be responsible for paying the salary or salaries of the Assistant.
- i. CAP agrees to conduct and pay for a Level II background screening on Instructor and Assistant and will make every reasonable effort to ensure each Instructor and Assistant is qualified to perform the duties required of them. Background checks are completed through the Duval County School Board and meet their regulations.

j. Cancellation policy

X PAID SITES Should a class need to be cancelled (in its entirety or on any particular day) or shortened more than 30 minutes, due to Instructor availability, CAP agrees to give a credit to the Host Site, against the final payment owed by Host Site, in an amount equal to \$53.00 per hour (prorated for any period of less than one hour for which a credit is allowed). Should the Host Site elect to cancel a class in its entirety, or requests CAP to shorten the duration of a class or if CAP is unable to provide one or more sessions of a class as a result of an Act of God (as defined below), no deductions to the total owed will be made. All requests of the instructor or assistant outside of the duties contemplated by this Agreement (including without limitation additional time onsite) must be requested through the CAP Vice President of Programs and Host Site shall be responsible for any and all additional costs attributable thereto at the rate of \$53.00 per hour.

For purposes hereof, "Act of God" shall mean forces beyond CAP's control, including, without limitation, strikes, work stoppages, lock-outs, pandemic lockdowns, accidents, acts of war or terrorism, civil or military disturbances, nuclear or natural catastrophes or other acts of God, and interruptions, loss or malfunctions of utilities.

2. Administration:

- a. Host Site Principal, Asst. Principal(s), Afterschool Program Coordinator and Bookkeeper (the "Admin Team") will provide at least one representative to meet with CAP Vice President of Programs and/or Instructor to vet students for the class prior to the start of class.
- b. Admin Team will promote the partnership between CAP & Host Site on website, parent newsletter, robo calls, school improvement plan, etc. In addition, the CAP materials such as posters, banners, etc. will be hung in a prominent location at the front of the school.
- c. Admin Team agrees to make a mailbox available for Instructor(s) use in connection with the CAP Class. Said mailbox shall be assigned to CAP for CAP's sole use.
- d. Admin Team agrees to assist with communication to CAP families, including but not limited to promoting enrollment in CAP programs, distribution of CAP family newsletter to CAP families, etc.

- e. Admin Team agrees to provide support for the CAP class and Instructor by visiting the class at least once annually. Admin Team will complete annual surveys and evaluations provided by CAP and submit to the CAP Vice President of Programs.
 - f. Admin Team will make arrangements for buses as needed for CAP class field trips. Bus costs will be reimbursed to the Host Site by CAP at cost. Host Site requests for reimbursement must be submitted within 30 days of the trip to be eligible for reimbursement.
3. Facilities:
- a. Host Site agrees to provide CAP with a suitable space for the CAP class (the "Classroom"). Host Site agrees that (i) the Classroom will be spacious enough to accommodate the Visual Arts, Dance and Theatre instruction, (ii) the floors of the Classroom will be free of debris and other obstructions in order to provide a safe, healthy environment for the CAP students to attend the CAP class, (iii) the Classroom will offer a secure place for the storage of supplies and projects and (iv) the Classroom will be secure, private and free from distractions.
 - i. Visual Arts classroom spaces need to include a sink and space to store materials
 - ii. Theatre and Dance spaces need to include approximately 25 square feet per student.
 - b. Host Site will provide evacuation routes, and contact information in case of emergency. Host Site will inform CAP who is the Host School representative after the close of the school day and while CAP classes are in session. The Instructor will be informed immediately if any adjustment is made.
4. Activities:
- a. Host Site agrees to provide at least one opportunity for CAP students to perform and/or exhibit artwork during the duration of the CAP class at the Host Site. The program cost listed above includes 5 hours per class for rehearsal and performance hours.
 - b. All requests of the instructor outside of the duties contemplated by this Agreement (including without limitation additional time onsite) must be requested through the CAP Vice President of Programs and Host Site shall be responsible for any and all additional costs attributable thereto.
5. Students:
- a. Host Site will assist the Instructor in obtaining completed enrollment, field trip forms and other paperwork from parents of CAP students necessary to the execution of the CAP class. A completed enrollment form includes name, gender, grade level, ethnicity and IDEA student number for all CAP students. The enrollment form will give CAP permission to
 - i. obtain the CAP Student's data as needed to evaluate programs.
 - ii. allow CAP and its officers, directors, employees, agents and partners to publish any photos or video taken during class or during any activities organized by CAP and
 - iii. allow the student to participate in performance and exhibition activities throughout the year
 - b. The Host Site will ask teachers and parents of CAP students to make every reasonable effort to ensure the CAP students arrive to the CAP class on time, attend the CAP class for the duration of the instructional time allotted and are picked up immediately upon conclusion of the CAP class. The Host Site agrees to assist on maintaining this policy.
6. Term of Partner Agreement.:

- a. This Partner Agreement will be effective as of the date first above written until May 31, 2023, unless either party notifies the other in writing that it wishes to terminate this Partner Agreement, whereupon this Partner Agreement shall immediately terminate and be of no further force or effect. In the event of such termination in accordance with the terms of this Section 6, neither party shall have any further liability to the other as a result of such termination.

7. Insurance and Liability:

- a. Host Site shall at its own expense obtain and maintain during the term of this Partner Agreement public liability insurance issued by a company authorized to provide insurance in this State, to cover personal bodily injury and wrongful death in the amount of \$1,000,000, as well as property damage liability insurance in the amount of \$1,000,000, or combined coverage of \$2,000,000 aggregate. The insurance shall cover all of Host Site's operations and activities under this Partner Agreement and shall be effective throughout the effective period of this Agreement, with no exclusions or deductibles. The Cathedral Arts Project, their officers, agents and employees shall be named as additional named insured on each policy by written endorsement. Host Site shall provide written evidence that such policies are current and in effect with the signed copy of the Partner Agreement.

Listing for Insurance Certificate:

Cathedral Arts Project, Inc.,
their officers, agents and employees
207 N. Laura Street, Suite 300
Jacksonville, FL 32202

- a. Host Site agrees to defend, hold harmless, and indemnify CAP and its directors, officers, employees, and agents against and from any and all loss, liability, damage, claim, cost, charge, demand, or expense (including any direct, indirect or consequential loss, liability, damage, claim, cost, charge, demand, or expense, including without limitation, attorneys' fees) for injury or death to persons, including employees or other agents of CAP, and damage to property including property of Host Site, caused by the negligent acts or omissions of Host Site in the performance of the Agreement. Host Site's duty to indemnify CAP under this Agreement shall not extend to loss, liability, damage, claim, cost, charge, demand, or expense resulting from CAP's negligence or willful misconduct. Nothing herein shall be construed to waive the protections of FL State Statute 768.28 as applicable to the host site.
- b. CAP agrees to defend, hold harmless, and indemnify Host Site and its directors, officers, employees, and agents against and from any and all loss, liability, damage, claim, cost, charge, demand, or expense (including any direct, indirect or consequential loss, liability, damage, claim, cost, charge, demand, or expense, including without limitation, attorneys' fees) for injury or death to persons, including employees of Host Site, and damage to property including property of CAP, caused by the negligent acts or omissions of CAP in the performance of the Agreement. CAP's duty to indemnify Host Site under this Agreement shall not extend to loss, liability, damage, claim, cost, charge, demand, or expense resulting from Host Site's negligence or willful misconduct.
- c. CAP is, for all purposes, an independent contractor and shall not be deemed an employee of the Host Site or IDEA. CAP specifically acknowledges that it controls the manner and means by which the program contemplated by this Partner Agreement is accomplished, agrees to hold itself out as an independent contractor, and waives any rights to claim that it is an employee of the Host Site or IDEA under the common law agency test, the economic realities test, or any other legal test.

IN WITNESS WHEREOF, the parties hereto have duly executed this Agreement as of the date set forth above.

Adam Miller, Executive Director, IDEA
Florida, Inc
2354 University Blvd | Jacksonville | FL 32211

Signature: _____

Print Name: _____

Title: _____

CATHEDRAL ARTS PROJECT, INC.
207 N. Laura Street, Suite 300 | Jacksonville, FL 32202

Signature: _____

The Rev. Kimberly L. Hyatt
President & CEO