

AGENDA

OCALI CHARTER MIDDLE SCHOOL BOARD OF TRUSTEES MEETING

Location: Room 200 Date: Tuesday, January 17, 2017 Time: 4:30 P.M.

INVOCATION

PLEDGE OF ALLEGIANCE

ACCEPT AGENDA

MINUTES

CORRESPONDENCE

Note: If subjects presented in reports require discussion and/or a vote by the Board at this meeting, the vote will be taken during or at the end of the report.

TREASURER'S REPORT

PRINCIPAL'S REPORT

PARENT REPRESENTATIVE'S REPORT

COMMITTEE REPORTS

Bylaws Committee:

Finance Committee:

Fundraising Committee:

Library Committee:

Site Committee:

Transportation Committee:

Website:

UNFINISHED BUSINESS

Of continuing interest:

Status of identification and remediation of students who aren't performing at grade level

Professional development of teachers who are not certified in the fields in which they are teaching

Other unfinished business

Status of Carter Johnson lawsuit and bill from former attorney

Status of EEOC complaint from former Spanish teacher Mrs. Salamanca

Additional legal issue

Status of Governance Training and fingerprinting of board members

Board/ Staff Party at Smith's Dec. 15

NEW BUSINESS

Long range planning

Charter revision

Stability versus growth and income: How big should OCMS grow in 2017-2018?

Program for recruiting 2016-2017 students

Board succession and recruitment

Administrator's contract review and approval (Teecy should be recused while discussing.)

Staff retirement benefits

ADJOURN

Ocali



Charter Middle School

ACADEMY of MATH, SCIENCE, TECHNOLOGY and ENRICHMENT
A Public Charter Middle School

Minutes of Board Of Trustees Meeting

Call to order: 4:37 PM

Date: 17 January 2017

Invocation: Leo Pacheco

Time: 4:30 PM

Pledge of Allegiance: Sharon Murry

Location: Suite 200

In Attendance:

Sharon Murry

Dr. Bill Murry

Joseph Smith

Jo Chabot

Ro Chabot

Leo Pacheco

Debbie hart

Teecy Matthews

Motion to approve the meeting agenda as distributed.

| Item: | Moved: | Seconded: | Action: |
|---------------|-----------|-----------|---------|
| Accept Agenda | Ro Chabot | Jo Chabot | Passed |

Motion to approve the minutes of the last Board Meeting:

| Meeting: | Moved: | Seconded: | Action: |
|------------|--------------|-------------|---------|
| 11/15/2016 | Joseph Smith | Leo Pacheco | Passed |

Correspondence: None

Treasurer's Report: Dr. Murry presented the Treasurer's report – report attached.

Motion to accept the Treasurer's Report:

| Item: | Moved: | Seconded: | Action: |
|--------------------|------------|-----------|---------|
| Treasurer's Report | Bill Murry | Ro Chabot | Passed |

Principal's report: Mrs. Matthews presented her Principal's report. Copy attached as part of minutes.

Additional items reported on:

- School District Presentation by Mrs. Matthews – 9:00 AM Thursday
- Burger 21 Fundraiser
- Great Leaps (Reading Program)
- Referral Process – copy of form attached
- Mrs. Rossman's situation
- Student grades

Parent Representative's Report: Mrs. Hart reported that the Parent's meetings are the 1st Thursday of the month and that they are working on a newsletter with a 25th of the month deadline for articles. They are communicating via FaceBook and robo calls. They are working on a uniform drive and book drive.

Committee Reports:

Facilities Committee: No report

By-Laws Committee: No report

Nominating Committee: No report

Finance Committee: No report

Fundraising Committee: Signature event. Ceramic Masks – students decorate, sponsors and auction. Event to be called “Faces of Ocali”. Will generate student and community involvement.

Library Committee: No report

Transportation Committee: No report

Website Committee: No report

Old Business:

Of continued interest: Status of identification and remediation of students. Mrs. Matthews reported on the student’s grades, and that she was having weekly meetings with the staff, ESE and Title1 with guest presenters for the staff meetings.

Carter Johnson Case: Sharon Murry reported on her meeting with the attorney and that we had rehired him on the case. We also allowed him to make a \$3,000 offer to settle the case but that offer ended on 1/6/2017.

EEOC Case: Sharon reported that the insurance company informed her that we were not on the policy, that we were secondary to FMMA. She will follow up as we paid the bills.

Mary Pinson: Short discussion about the rumors surrounding Mrs. Pinson and her claims. The Board agreed that they did not directly affect the school.

Christmas Party: Sharon thanked Joe Smith and his wife for holding the staff Christmas party at their farm.

New Business:

Items discussed with the Board with no action were

- The need to establish a long range plan for the school
- Charter Revisions – we are in the third year of a five year charter and we should now start working on revisions to the charter
- Stability versus growth – how big should OCMS become
- Recruiting for 2017-2018 school year
- Board succession and recruitment.

The Board reviewed Mrs. Matthews’ employment contract after Mrs. Matthews left the meeting. Motion by Jo Chabot to approve Mrs. Matthews’ contract. Seconded by Bill Murry. Motion passed.

The meeting was adjourned at 6:22 PM

O CALI

Charter Middle School

ACADEMY of MATH, SCIENCE, TECHNOLOGY and ENRICHMENT
A Public Charter Middle School**Minutes of Board Of Trustees Meeting****Call to order:** 4:47 PM**Date:** 15 November 2016**Invocation:** Leo Pacheco**Time:** 4:30 PM**Pledge of Allegiance:** Bill Murry**Location:** Suite 200**In Attendance:**Sharon Murry
Leo Pacheco
Debbie HartDr. William V. Murry
Ro Chabot
Teecy MatthewsJoseph Smith
Jo Chabot

Motion to approve the meeting agenda as distributed.

| Item: | Moved: | Seconded: | Action: |
|---------------|--------------|-----------|---------|
| Accept Agenda | Joseph Smith | Ro Chabot | Passed |

Motion to approve the minutes of the last Board Meeting:

| Meeting: | Moved: | Seconded: | Action: |
|------------|-----------|-----------|---------|
| 10/16/2016 | Ro Chabot | Jo Chabot | Passed |

Correspondence:

Sharon Murry reported that four of the board members received an email from Mr. Don Dery, a former board member, regarding the charges against Mrs. Pinson, our previous Principal who was arrested and indicted for allegedly absconding with funds from the school. Sharon Murry reported that since we as board members are enjoined from discussing the case that we needed to stay extricated and not reply to the email. A copy of the email is part of these minutes with responses, but was not sent. Motion moved to do nothing re: the email by Leo Pacheco and seconded by Ro Chabot. Motion carried.

Another item that was reported on was the PECO funds. Sharon reported that the Charter School Association sued FDOE for PECO funds on behalf of all charter schools due to the problems the State was having with the testing.

Treasurer's Report:

Bill Murry presented the Treasurer's report. A copy of that report is attached as part of these minutes.

Additional items discussed as part of the Treasurer's/Finance report:

- What can PECO funds be used for?
- Rent – T.P. – Office supplies, fuel, soap, transportation, text books, computer software, etc.

Motion to accept the Treasurer's Report:

| Item: | Moved: | Seconded: | Action: |
|--------------------|------------|-----------|---------|
| Treasurer's Report | Bill Murry | Jo Chabot | Passed |

Principal's report: Mrs. Matthews presented her Principal's report. Copy attached as part of minutes.

Additional items reported on:

- Student count – 110 students
- Mrs. Matthews explained the different levels as shown in her report
- Mrs. Cressman, formerly Miss Antonetti, will be returning as the art teacher.
- Great leaps after January, 2017

Ro Chabot moved that we accept Mrs. Matthews' report, seconded by Leo Pacheco, motion carried.

Parent Representative's Report:

Debbie Hart updated the board on the activities of the Parent Association. She reported that communications with the core group of parents is great. They are communicating via newsletter and the school's website.

Committee Reports:

Facilities Committee: There was an offer from Mr. deMenzes that the school rent part of the Francis Marion Military Accademy's new building. There was no real discussion. The Board declined to discuss the matter.

By-Laws Committee: No Report

Nominating Committee: No Report

Finance Committee: Reported as part of the Treasurer's report

Fundraising Committee: Leo Pacheco reported on the success of the Butter Braids fundraiser. It raised \$548.00 for the School.

The school's next fundraiser will be on 1/21/2017 with Burger 21. This is an all-day event with the school being able to have a table set up at the restaurant from 12/23/2016 through 1/21/2017 to promote the event. Burger 21 will donate 10% of its income on that day to the school.

On 2/28/2017, Sonny's BBQ on SR 200 will do the same for the school from 5:00 PM to 8:00 PM.

Other ideas discussed with the board as fundraisers but are still in the developmental stage.

Library Committee: Book Fundraiser

Transportation Committee: No report

Website Committee: Leo reported that the school's website is up to date.

Old Business:

Insurance: Mrs. Matthews reported that she had a meeting with the third party vendor re: need for insurance. A deadline has been set.

The Carter-Johnson suit: Sharon Murry reported that she received a letter from the Clerk of the Courts that if there was no activity by 12/17/2016 on the case, that the case will be dismissed by

the State. Sharon will be setting up a meeting with our attorney on this matter and will report back to the board at our next meeting.

Mrs. Salamanca's EEOC complaint. No Activity

New Business:

There will be a Christmas Party for the staff and their families at Joe & Marilyn Smith's farm on 12/15/2016 - 5:30 PM.

Laura Donahue resigned from the Board of Trustees due to family obligations.

The Board decided that there would not be a need for a Board of Trustees meeting in the Month of December and that the next meeting will be January 17, 2017.

The meeting was adjourned at 6:16 PM

Treasurer Report

No Board Meeting was held in December 2016. Attached to this Treasurer Report are the reconciled financial activity ledgers for Nov and Dec 2016, in addition to an interim ledger for Jan 2017, and a budget status summary as of Jan 13, 2017. The items highlighted in light blue have cleared the bank; items undated and not highlighted are outstanding. As of Jan 15, we had a checkbook balance of \$79,693.38 in our General Account plus \$1,074.71 in our SQUARE Account for a total of \$80,728.09 in the bank. Accounts Payable for the rest of the month is estimated at \$50,200.

Beginning in November 2016, the rent for sites 200, 106, and 107 (\$11,000) will be paid using all of the PECO Funds. When the rent exceeds the amount of PECO Funds, the rest of the rent will be paid with FEFP Funds. Because of the timing of receipt of PECO and FEFP Funds versus the rent billing date, the balance of rent due from FEFP funds will be paid from the Miscellaneous Funds account and then reimbursed from the FEFP account after receipt of FEFP funds. This reimbursement transaction is highlighted in **beige pink** in the activity ledger.

As of Jan 13, 2017 we had received about 62% of our EXPECTED REVENUE, and had spent 51% of our projected EXPENDITURES.

William V. Murry

William V. Murry
OCMS Treasurer

4 Incl Nov Activity Ledger - reconciled
Dec Activity Ledger - reconciled
Jan Activity Ledger - interim
Budget Summary as of Jan 13 2016

OCALI CHARTER MIDDLE SCHOOL BUDGET PROGRAM - 2016-2017

(Francis Marion Charter School; dba OCALI CHARTER MIDDLE SCHOOL)

August 1, 2016 Revision - Adjusted November 10, 2016

WHAT IF !

WHAT IF !

| EXPECTED REVENUE | | Received | % Received |
|-------------------------------|--|----------------|-----------------------|
| FEFP | | 418,653 | 283,128 67.63% |
| Other Rev Est Extras | | 209,381 | 94,265 45.02% |
| Transportation | | 24,060 | 14,493 60.24% |
| Teacher Lead money | | 810 | 810 100.00% |
| Sum Camp/uniforms/Supply Kitz | | 8,800 | 7,243 82.31% |
| Carryover from 2015-2016 | | 41,235 | 41,236 100.00% |
| Fundraisers | | 10,000 | 1,578 15.78% |
| Activity Fees | | 11,100 | 2,050 18.47% |
| Eaglet Basic | | 4,000 | 3,715 92.88% |
| Gifts, Grants, Bequests | | 0 | 633 8334900.0% |
| Grant Settlement Recovery | | 32,836 | 31,836 97.0% |
| PECO | | 35,002 | 14,575 41.6% |
| Total Revenue | | 795,876 | 495,760 62.29% |

| Projected State Revenue | |
|-------------------------|------------|
| Students | |
| Basic | 85 |
| ESE | 26 |
| Bus Riders | 63 |
| Per Student | \$4,160.71 |
| Total State Revenue | \$461,839 |
| 95% | \$438,747 |

STATUS AS OF: 13-Jan-17

STATUS AS OF: 13-Jan-17

EXPENDITURES

| Category | Account Number | Total | Salaries 100 | Employee Benefits 200 | Purchased Services 300 | Energy Services 400 | Materials & Supplies 500 | Capital Outlay 600 | Other Expenses 700 | Spent To Date: | % Budget |
|---|----------------|------------------|----------------|-----------------------|------------------------|---------------------|--------------------------|--------------------|--------------------|----------------|------------|
| Instruction | 5000 | \$313,792 | 248,300 | 26,132 | 33,260 | n/a | 3,000 | 5,100 | n/a | 128,133 | 40% |
| Student Personnel Services | 6100 | \$6,400 | 0 | 0 | 6,400 | n/a | 0 | n/a | 0 | 2,625 | 41% |
| Instructional media Services | 6200 | \$0 | n/a | n/a | 0 | n/a | 0 | 0 | n/a | 0 | 33% |
| Instruction and curriculum Development Services | 6300 | \$0 | n/a | n/a | 0 | n/a | 0 | n/a | n/a | 0 | 50% |
| Board | 7100 | \$857 | n/a | n/a | 857 | n/a | n/a | n/a | 0 | 499 | 58% |
| School Administration | 7300 | \$151,469 | 115,000 | 12,202 | 20,266 | n/a | 3,982 | n/a | n/a | 90,917 | 60% |
| Facilities Acquisition | 7400 | \$14,620 | n/a | n/a | 820 | n/a | 0 | 14,000 | n/a | 83,668 | 572% |
| Fiscal Services | 7500 | \$17,400 | n/a | n/a | 17,400 | n/a | n/a | n/a | n/a | 14,268 | 82% |
| Food Services | 7600 | \$12,344 | 11,180 | 1,164 | 0 | n/a | n/a | n/a | n/a | 5,560 | 45% |
| Transportation | 7800 | \$54,055 | 38,925 | 4,130 | 3,000 | 8,000 | n/a | n/a | n/a | 23,369 | 43% |
| Operation of Plant | 7900 | \$153,052 | n/a | n/a | 132,100 | 19,800 | 1,152 | n/a | n/a | 22,859 | 15% |
| Maintenance | 8100 | \$19,360 | n/a | n/a | 16,570 | n/a | 2,790 | n/a | n/a | 889 | 5% |
| Community Services | 9100 | \$200 | n/a | n/a | n/a | n/a | 200 | n/a | n/a | 12,113 | 6057% |
| Debt Service | 9200 | \$5,000 | n/a | n/a | n/a | n/a | n/a | n/a | 5,000 | 0 | 0% |
| TOTAL EXPENDITURES | | \$748,550 | 411,385 | 43,848 | 230,493 | 27,800 | 11,124 | 19,100 | 5,000 | 382,989 | 51% |

RESERVE (3% FEFP Reqd)

\$12,560

Projected Revenue Excess

34,767

Over by 4.4%

Ocali Charter Middle School
Principal's Report – January 17, 2017

Teecy Bondank Matthews

Student Count: 41 – 6th Grade (14 Females / 27 Boys)
38 - 7th Grade (16 Females / 22 Boys)
31 - 8th Grade (11 Females / 20 Boys)

- Focus for the month: Think Win Win
- 2nd Nine Weeks Report Cards went home last week
- January 21, 2016 – Burger 21 Fundraiser
- Great Leaps
- IXL
- Natures Classroom – Law Enforcement Presentation
- Introduction of Referral Process and Saturday School
- Mrs. Rossman
- Next year proposed numbers: Year 4 – (as determined in the charter) 150 students. 3(with the potential to open to 4) – 6th Grade 2- 7th Grade and 2- 8th Grade
- Recruitment of students
- Upcoming testing

OCCALI

CHARTER MIDDLE SCHOOL

ACADEMY of MATH, SCIENCE, TECHNOLOGY and ENRICHMENT
A Tuition Free Public Charter Middle School



Student Name _____

Month _____

- _____ Principal Conference
- _____ First Referral: Parent Contact
- _____ Second Referral: ISS
- _____ Third Referral: ISS and One hour of Saturday Detention
- _____ Fourth Referral: ISS and Two hours of Saturday Detention
- _____ Fifth Referral: ISS and Three hours of Saturday Detention
- _____ Sixth Referral: ISS and Four hours of Saturday Detention
- _____ Seventh Referral: ISS and Five hours of Saturday Detention

Notes: _____

240 DAY 8:00 HR DAY ADMIN/NI CLERICAL

July 2016

| Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|-----|-----|-----|-----|-----|-----|-----|
| | | | | | 1 | 2 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| 31 | | | | | | |

August 2016

| | 1 | 2 | 3 | 4 | 5 | 6 |
|----|----|----|----|----|----|----|
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | 29 | 30 | 31 | | | |
| | | | | | | |

September 2016

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|----|----|----|----|----|----|----|
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | |
| | | | | | | |

October 2016

| | | | | | | 1 |
|----|----|----|----|----|----|----|
| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | 31 | | | | | |

November 2016

| | | 1 | 2 | 3 | 4 | 5 |
|----|----|----|----|----|----|----|
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | | | |
| | | | | | | |

December 2016

| | | | | 1 | 2 | 3 |
|----|----|----|----|----|----|----|
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | 31 |
| | | | | | | |

January 2017

| Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|-----|-----|-----|-----|-----|-----|-----|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | 31 | | | | |
| | | | | | | |

February 2017

| | | | 1 | 2 | 3 | 4 |
|----|----|----|----|----|----|----|
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 26 | 27 | 28 | | | | |
| | | | | | | |

March 2017

| | | | 1 | 2 | 3 | 4 |
|----|----|----|----|----|----|----|
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 26 | 27 | 28 | 29 | 30 | 31 | |
| | | | | | | |

April 2017

| | | | | | | 1 |
|----|----|----|----|----|----|----|
| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | | | | | | |

May 2017

| | 1 | 2 | 3 | 4 | 5 | 6 |
|----|----|----|----|----|----|----|
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | 29 | 30 | 31 | | | |
| | | | | | | |

June 2017

| | | | | 1 | 2 | 3 |
|----|----|----|----|----|----|----|
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | |
| | | | | | | |

- Sep 05 Labor Day - Paid Holiday
- Oct 07 HURRICANE MATTHEW NO WORK
- Nov 23 Weather Make-Up Day - Non-Duty Day
- Nov 24 Thanksgiving - Paid Holiday
- Nov 25 Day After Thanksgiving - Paid Holiday
- Dec 19 Winter Break
- Dec 20 Winter Break
- Dec 21 Winter Break
- Dec 22 Winter Break
- Dec 23 Winter Break
- Dec 26 Christmas - Paid Holiday
- Dec 27 Winter Break
- Dec 28 Winter Break
- Dec 29 Winter Break
- Dec 30 Winter Break
- Jan 02 New Year's Day - Paid Holiday
- Jan 16 Martin Luther King Day - Non-Duty Day
- Feb 20 President's Day - Non-Duty Day
- Mar 13 Spring Break
- Mar 14 Spring Break
- Mar 15 Spring Break
- Mar 16 Spring Break
- Mar 17 Spring Break
- May 29 Memorial Day - Non-Duty Day
- Jun 28 Weather make-up day for 9/2/16.
- Jun 29 Make-Up Day for Oct. 7



**Florida Department of Revenue
POWER OF ATTORNEY
and Declaration of Representative**

DR-835
R. 10/11
TC
Rule 12-6.0015
Florida Administrative Code
Effective 01/12

See Instructions for additional information

PART I - POWER OF ATTORNEY

Section 1. Taxpayer Information. Taxpayer(s) must sign and date this form on Page 2, Part I, Section 8.

| | | |
|--|---|--|
| Taxpayer name(s) and address(es) Francis Marion Charter School dba Ocali Charter Middle School P.O. Box 2586 Ocala, FL 34478 | Federal ID no(s). (SSN*, FEIN, etc.) <p style="text-align: center;">36-4775858</p> | Florida Tax Registration Number(s) (Business Part. No., Sales Tax No., R.T. Acct No., etc.) |
| | Contact person <p style="text-align: center;">Teresa Matthews</p> | Telephone number (352) 564-9940 Fax number () |

The Taxpayer(s) hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

Section 2. Representative(s). Each representative must be listed individually, and must sign and date this form on Page 2, Part II.

| | |
|---|---|
| Name and address (include name of firm if applicable) Sharon M. Murry 9264 SE 72nd Avenue Ocala, FL 34471 E-mail address: sharonmurry@comcast.net | Telephone number (352) 347-8760 Fax number () Cell phone number (352) 553-6133 |
| Name and address (include name of firm if applicable) Roland W. Chabot 3452 SW 10th Court Ocala, FL 34471 E-mail address: ro@softengr.com | Telephone number () Fax number () Cell phone number (708) 846-9550 |
| Name and address (include name of firm if applicable) Leo Pacheco 4505 NW 6th Circle Ocala, FL 34475 E-mail address: leo.pacheco@msn.com | Telephone number () Fax number () Cell phone number (407) 988-5706 |

To represent the taxpayer(s) before the Florida Department of Revenue in the following tax matters:

Section 3. Tax Matters. Do not complete this section if completing Section 4.

| Type of Tax (Corporate, Sales, Reemployment, formerly Unemployment, etc.) | Year(s) / Period(s) | Tax Matter(s) (Tax Audits, Protests, Refunds, etc.) |
|---|---------------------|---|
| | | |
| | | |

Section 4. To Appoint a Reemployment Tax (formerly Unemployment Tax) Agent Only. Do not complete Sections 3 and 6 if completing Section 4.

By completing this section, an employer (taxpayer) appoints a representative to act as its Florida reemployment tax agent before the Florida Department of Revenue on a continuing basis and to receive confidential information with respect to mailings, filings, and other tax matters related to the Florida reemployment assistance program law. All other sections of this form (except Sections 3 and 6) must also be completed.

Do not complete Section 4 unless you wish to appoint a reemployment tax agent on a continuing basis.

| | |
|-----------------------------------|-----------------------------|
| Agent name | Agent number (required) |
| Firm name | Federal I.D. No. (required) |
| Address (if different from above) | Telephone number () |

Mail Type: See Instructions for explanations. Check one box only. 1 (Primary) 2 (Reporting) 3 (Rate) 4 (Claim)

Section 5. Acts Authorized

The representative(s) are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described in Section 3 and Section 4 (for example, the authority to sign any agreements, consents, or other documents). Except as otherwise provided, the authority specifically includes the power to execute waivers of restrictions on assessment or collection of deficiencies in tax, to execute consents extending the statutory period for assessment or claims for refund of taxes, and to execute closing agreements under section 213.21, Florida Statutes. This authority does not include the power to endorse or cash warrants, or the power to sign certain returns.

If you want to authorize a representative named in Section 2 to receive (but not to endorse or cash) refund warrants, write the name of the representative on this line and check the box

List any specific limitations or deletions to the acts otherwise authorized in the Power of Attorney.



Florida Tax Registration Number:

Taxpayer Name(s):

Federal Identification Number:

- Taxpayer(s) must complete Page 1 of this Power of Attorney or it will not be processed.

Section 6. Notices and Communication. Do not complete Section 6 if completing Section 4.

- Notices and other written communications will be sent to the first representative listed in Part I, Section 2, unless the taxpayer selects one of the options below. Receipt by either the representative or the taxpayer will be considered receipt by both.
 - If you want notices and communications sent to both you and your representative, check this box.....
 - If you want notices or communications sent to you and not your representative, check this box.....

Certain computer-generated notices and other written communications cannot be issued in duplicate due to current system constraints. Therefore, we will send these communications to only the taxpayer at his or her tax registration address.

Section 7. Retention / Nonrevocation of Prior Power(s) of Attorney.

The filing of this Power of Attorney will not revoke earlier Power(s) of Attorney on file with the Florida Department of Revenue, even for the same tax matters and years or periods covered by this document. If you want to revoke a prior Power of Attorney, check this box.....

You must attach a copy of any Power of Attorney you wish to revoke.

Section 8. Signature of Taxpayer(s).

If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested. If signed by a corporate officer, partner, member/managing member, guardian, tax matters partner/person, executor, receiver, administrator, trustee, or fiduciary on behalf of the taxpayer, I declare under penalties of perjury that I have the authority to execute this form on behalf of the taxpayer.

Under penalties of perjury, I (we) declare that I (we) have read the foregoing document, and the facts stated in it are true.

If this Power of Attorney is not signed and dated, it will be returned.

| | | |
|------------|-------|-----------------------|
| _____ | _____ | _____ |
| Signature | Date | Title (if applicable) |
| _____ | | |
| Print Name | | |
| _____ | _____ | _____ |
| Signature | Date | Title (if applicable) |
| _____ | | |
| Print Name | | |

PART II - DECLARATION OF REPRESENTATIVE

Under penalties of perjury, I declare that:

- I am familiar with the mandatory standards of conduct governing representation before the Department of Revenue, including Rules 12-6.006 and 28-106.107 of the Florida Administrative Code, as amended.
- I am familiar with the law and facts related to this matter and am qualified to represent the taxpayer(s) in this matter.
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified therein, and to receive and inspect confidential taxpayer information.
- I am one of the following:
 - Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - Enrolled Agent - enrolled as an agent pursuant to the requirements of Treasury Department Circular Number 230.
 - Former Department of Revenue Employee. As a representative, I cannot accept representation in a matter upon which I had direct involvement while I was a public employee.
 - Reemployment Tax Agent authorized in Section 4 of this form.
 - Other Qualified Representative
- **I have read the foregoing Declaration of Representative and the facts stated in it are true.**

| Designation - Insert Letter from Above (a-f) | Jurisdiction (State) and Enrollment Card No. (if any) | Signature | Date |
|--|---|-----------|------|
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POWER OF ATTORNEY INSTRUCTIONS

Purpose of this form

A Power of Attorney (Form DR-835) signed by the taxpayer and the representative is required by the Florida Department of Revenue in order for the taxpayer's representative to perform certain acts on behalf of the taxpayer and to receive and inspect confidential tax information. You and your representative must complete, sign, and return Form DR-835 if you want to grant Power of Attorney to an attorney, certified public accountant, enrolled agent, former Department employee, reemployment tax agent, or any other qualified individual. A Power of Attorney is a legal document authorizing someone other than yourself to act as your representative.

You may use this form for any matters affecting any tax administered by the Department of Revenue. This includes both the audit and collection processes. A Power of Attorney will remain in effect until you revoke it. If you provide more than one Power of Attorney with respect to a tax and tax period, the Department employee handling your case will address notices and correspondence relative to that issue to the first person listed on the latest Power of Attorney.

A Power of Attorney Form is generally not required, if the representative is, or is accompanied by: a trustee, a receiver, an administrator, an executor of an estate, a corporate officer, or an authorized employee of the taxpayer.

Photocopies and fax copies of Form DR-835 are usually acceptable. E-mail transmissions or other types of Powers of Attorney are not acceptable. Copies of Form DR-835 are readily available by visiting our Internet site (www.myflorida.com/dor/forms).

How to Complete Form DR-835, Power of Attorney

PART I POWER OF ATTORNEY

Section 1 - Taxpayer Information

- **For individuals and sole proprietorships:** Enter your name, address, social security number, and telephone number(s) in the spaces provided. Enter your federal employer identification number (FEIN), if you have one. If a joint return is involved, and you and your spouse are designating the same attorney(s)-in-fact, also enter your spouse's name and social security number, and your spouse's address if different from yours.
- **For a corporation, limited liability company, or partnership:** Enter the name, business address, FEIN, a contact person familiar with this matter, and telephone number(s).
- **For a trust:** Enter the name, title, address, and telephone number(s) of the fiduciary, and name and FEIN of the trust.
- **For an estate:** Enter the name, title, address, and telephone number(s) of the decedent's personal representative, and the name and identification number of the estate. The identification number for an estate includes both the FEIN if the estate has one and the decedent's social security number.
- **For any other entity:** Enter the name, business address, FEIN, and telephone number(s), as well as the name of a contact person familiar with this matter.
- **Identification Number:** The Department may have assigned you a Florida tax registration number such as a sales tax number, a reemployment tax account number, or a business partner number. These numbers further assist the Department in identifying your particular tax matter, and you should enter them in the appropriate box. If you do not provide this information, the Department may not be able to process the Power of Attorney.

Section 2 - Representative(s)

Enter the individual name, firm name (if applicable), address, telephone number(s), and fax number of each individual appointed as attorney-in-fact and representative. If the representatives have the same address, simply write "same" in the appropriate box. If you wish to appoint more than three representatives, you should attach a letter to Form DR-835 listing those additional individuals.

Section 3 - Tax Matters

Enter the type(s) of tax this Power of Attorney authorization applies to and the years or periods for which the Power of Attorney is granted. The word "All" is not specific enough. If your tax situation does not fit into a tax type or period (for example, a specific administrative appeal, audit, or collection matter), describe it in the blank space provided for "Tax Matters." The Power of Attorney can be limited to specific reporting period(s) that can be stated in year(s), quarter(s), month(s), etc., or can be granted for an indefinite period. You must indicate the tax types, periods, and/or matters for which you are authorizing representation by your attorney-in-fact.

Examples:

| | |
|---|-------------------------------|
| Sales and Use Tax | First and second quarter 2008 |
| Corporate Income Tax | 7/1/07 - 6/30/08 |
| Communications Services Tax | 2006 thru 2008 |
| Insurance Premium Tax | 1/1/06 - 12/31/08 |
| Technical Assistance Advisement Request | dated 8/6/08 |
| Claim for Refund | 3/7/07 |

Section 4 - To Appoint a Reemployment Tax Agent

Complete this section only if you wish to appoint an agent for reemployment taxes on a continuing basis. You should not complete Section 3 or Section 6, but you must complete the remaining sections of Form DR-835.

Enter the agent's name. It must be the same name as found in Section 2. Enter the firm name and address. You do not need to complete the address line if you reported that information in Section 2.

1. Enter the agent number. The agent number is a seven-digit number assigned by the Department of Revenue.
2. Enter the federal employer identification number. The FEIN is a nine-digit number assigned to the agent by the Internal Revenue Service.
3. Select the mail type.

Primary Mail. If you select primary mail, the agent will receive all documents from the Department of Revenue related to this reemployment tax account, and will be authorized to receive confidential information and discuss matters related to the tax and wage report, benefit information, claims, and the employer's rate.

Reporting Mail. If you select reporting mail, the agent will receive the Employer's Quarterly Report (Form RT-6), certification, and correspondence related to reporting. The agent will be authorized to receive confidential information and discuss the tax and wage report, certification, and correspondence with the Department.

Rate Mail. If you select rate mail, the agent will receive tax rate notices and correspondence related to the rate and will be authorized to receive confidential information and discuss the employer's rate notices and rate with the Department.

Claims Mail. If you select claims mail, the agent will receive the notice of benefits paid, and will be authorized to receive confidential information and discuss matters related to benefits.

Note: Duplicate copies of certain computer-generated notices and other written communications cannot be issued due to current system constraints and therefore, these communications will be sent only to the representative.

Note: If you wish to appoint a representative to act on your behalf in a specific and non-continuing reemployment tax matter, you should complete Section 3 and Section 6 and not Section 4. For example, if you hire a representative to assist you with a single matter, such as a reemployment tax audit or contesting the payment of a claim, and wish that representative to handle just that one matter, you should not complete Section 4 to authorize that representation. Instead, you should fill out Section 3 and specify the exact matter the representative is handling.

Section 5 - Acts Authorized

Your signature on the back of the Power of Attorney authorizes the individual(s) you designate (your representative or "attorney-in-fact") to perform any act you can perform with respect to your tax matters, except that your representative may not sign certain returns for you nor may your representative negotiate or cash your refund warrant. This authority includes signing consents to a change in tax liability, consents to extend the time for assessing or collecting tax, closing agreements, and compromises. You may authorize your representative to receive, but not negotiate or cash, your refund warrant by checking the box in Section 5 and writing the name of the representative on the line below. If you wish to limit the authority of your representative other than in the manner previously described, you must describe those limits on the lines provided in Section 5.

Section 6 - Mailing of Notices and Communications

If you do not check a box, the Department will send notices and other written communications to the first representative listed in Section 2, unless you select another option. If you wish to have no documents sent to your representative, or documents sent to both you and your representative, you should check the appropriate box in Section 6. Check the second box if you wish to have notices and other written communications sent to you and not to your representative. In certain instances, the Department can only send documents to the taxpayer. Therefore, the taxpayer has the responsibility of keeping the representative informed of tax matters.

Note: Taxpayers completing Section 4 (To Appoint a Reemployment Tax Agent Only) should not complete Section 6. See Section 4 of these instructions for information regarding notices and communications sent to a reemployment tax agent.

Section 7 - Retention/Nonrevocation of Prior Power(s) of Attorney

The most recent Power of Attorney will take precedence over, but will not revoke, prior Powers of Attorney. If you wish to revoke a prior Power of Attorney, you must check the box on the form and attach a copy of the old Power of Attorney.

Section 8 - Signature of Taxpayer(s)

The Power of Attorney is not valid until signed and dated by the taxpayer. The individual signing the Power of Attorney is representing, under penalties of perjury, that he or she is the taxpayer or authorized to execute the Power of Attorney on behalf of the taxpayer.

- For a corporation, trust, estate, or any other entity: A corporate officer or person having authority to bind the entity must sign.
- For partnerships: All partners must sign unless one partner is authorized to act in the name of the partnership.
- For a sole proprietorship: The owner of the sole proprietorship must sign.
- For a joint return: Both husband and wife must sign if the representative represents both. If the representative only represents one spouse, then only that spouse should sign.

PART II - DECLARATION OF REPRESENTATIVE

Any party who appears before the Department of Revenue has the right, at his or her own expense, to be represented by counsel or by a qualified representative. The representative(s) you name must declare, under penalties of perjury, that he or she is qualified to represent you

in this matter and will comply with the mandatory standards of conduct governing representation before the Department of Revenue. The representative(s) must also declare, under penalties of perjury, that he or she has been authorized to represent the taxpayer(s) in this matter and authorized by the taxpayer(s) to receive confidential taxpayer information.

The representative(s) you name must sign and date this declaration and enter the designation (i.e., items a-f) under which he or she is authorized to represent you before the Department of Revenue.

- Attorney - Enter the two-letter abbreviation for the state (for example "FL" for Florida) in which admitted to practice, along with your bar number.
- Certified Public Accountant - Enter the two-letter abbreviation for the state (for example "FL" for Florida) in which licensed to practice.
- Enrolled Agent - Enter the enrollment card number issued by the Internal Revenue Service.
- Former Department of Revenue Employee - Former employees may not accept representation in matters in which they were directly involved, and in certain cases, on any matter for a period of two years following termination of employment. If a former Department of Revenue employee is also an attorney or CPA, then the additional designation, jurisdiction, and enrollment card should also be entered.
- Reemployment Tax Agent - A person(s) appointed under Section 4 of the Power of Attorney to handle reemployment tax matters on a continuing basis. A separate Power of Attorney form must be completed in order for a reemployment tax agent to handle a specific and non-continuing matter such as a protest of a reemployment tax rate.
- Other Qualified Representative - An individual may represent a taxpayer before the Department of Revenue if training and experience qualifies that person to handle a specific matter.

Rule 28-106.107, Florida Administrative Code, sets out mandatory standards of conduct for all qualified representatives. A representative shall not:

- Engage in conduct involving dishonesty, fraud, deceit, or misrepresentation.
- Engage in conduct that is prejudicial to the administration of justice.
- Handle a matter that the representative knows or should know that he or she is not competent to handle.
- Handle a legal or factual matter without adequate preparation.

***Social security numbers (SSNs)** are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit our Internet site at www.myflorida.com/dor and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

Where to Mail Form DR-835

If Form DR-835 is for a specific matter, mail or fax it to the office or employee handling the specific matter. You may send it with the document to which it relates.

If Form DR-835 is for a reemployment tax matter and the taxpayer has completed Section 4, mail it to the Florida Department of Revenue, P.O. Box 6510, Tallahassee FL 32314-6510, or fax it to 850-488-5997.