

WESTMINSTER ACADEMY CHARTER SCHOOL,
A DIVISION OF WESTMINSTER COMMUNITY CARE
SERVICES, INC.

FINANCIAL STATEMENTS
(Audited)

For the year ended June 30, 2007

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DAVID S. HOLLAND, CPA
THOMAS F. REILLY, CPA

INDEPENDENT AUDITORS' REPORT

Board of Directors
Westminster Academy Charter School and
Westminster Community Care Services, Inc.
Orlando, Florida

We have audited the accompanying statement of financial position of Westminster Academy Charter School (the School), a division of Westminster Community Care Services, Inc. (WCCS) as of June 30, 2007 and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the School's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying financial statements were prepared for the purpose of complying with the Rules of the Auditor General of the State of Florida, Chapter 10.850, as described in Note 1 and are not intended to be a complete presentation of the assets, liabilities, net assets, revenues and expenses of WCCS.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2007, and the changes in its net assets and cash flows for the year then ended in conformity with U.S. generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 10, 2007 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

October 10, 2007
Orlando, FL



**WESTMINSTER ACADEMY CHARTER SCHOOL,
A DIVISION OF WESTMINSTER COMMUNITY CARE SERVICES, INC.
STATEMENT OF FINANCIAL POSITION
June 30, 2007**

ASSETS

Current assets:

Cash		\$ 129,124
Accounts receivable – Capital Outlay Funds		18,604
Receivable – other		7,000
Prepaid expenses		<u>13,505</u>

Total current assets 168,233

Property and equipment, net 18,015

Total assets \$ 186,248

LIABILITIES AND NET ASSETS

Current liabilities:

Accounts payable		226
Accrued expenses		18,711
Due to affiliates		58,078
Due to Orange County School Board		<u>295</u>

Total current liabilities 77,310

Net assets:

Unrestricted	\$ 83,334		
Temporarily restricted	<u>25,604</u>	<u>108,938</u>	

Total liabilities and net assets \$ 186,248

See accompanying notes.

**WESTMINSTER ACADEMY CHARTER SCHOOL,
A DIVISION OF WESTMINSTER COMMUNITY CARE SERVICES, INC.
STATEMENT OF ACTIVITIES
for the year ended June 30, 2007**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Support and revenue:			
Public support:			
Florida Education Finance Program	\$ 376,305	\$ -	\$ 376,305
Capital outlay revenue	-	28,106	28,106
Donations	-	7,000	7,000
Interest income	-	1,052	1,052
Other	60	-	60
Net assets released from restrictions:			
Restrictions satisfied by payments	<u>26,653</u>	<u>(26,653)</u>	<u>-</u>
Total support and revenue	<u>403,018</u>	<u>9,505</u>	<u>412,523</u>
Expenses:			
Payroll and related expenses	365,289	-	365,289
Contract services	35,770	-	35,770
Insurance	3,818	-	3,818
Legal and accounting	7,800	-	7,800
Occupancy and equipment	70,534	-	70,534
Orange County School Board administration fee	18,816	-	18,816
Supplies	7,915	-	7,915
Travel	6,947	-	6,947
Other expenses	1,996	-	1,996
Depreciation	<u>3,471</u>	<u>-</u>	<u>3,471</u>
Total expenses	<u>522,356</u>	<u>-</u>	<u>522,356</u>
Increase (decrease) in net assets	(119,338)	9,505	(109,833)
Net assets, beginning of year	<u>202,672</u>	<u>16,099</u>	<u>218,771</u>
Net assets, end of year	<u>\$ 83,334</u>	<u>\$ 25,604</u>	<u>\$ 108,938</u>

See accompanying notes.

**WESTMINSTER ACADEMY CHARTER SCHOOL,
A DIVISION OF WESTMINSTER COMMUNITY CARE SERVICES, INC.
STATEMENT OF CASH FLOWS
for the year ended June 30, 2007**

Cash flows from operating activities:	
Decrease in net assets	(\$ 109,833)
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
Depreciation	3,471
Decrease in accounts receivable - FEFP	118,476
Increase in accounts receivable – Capital Outlay Funding	(2,505)
Increase in receivable – other	(6,589)
Decrease in prepaid expenses	3,308
Increase in accounts payable	21
Increase in accrued expenses	7,019
Increase in due to the District School Board of Orange County	295
Decrease in due to affiliates	<u>(304,470)</u>
Net cash used by operating activities	<u>(290,807)</u>
Cash flows from investing activities:	-
Cash flows from financing activities:	<u>-</u>
Net decrease in cash	(290,807)
Cash at beginning of year	<u>419,931</u>
Cash at end of year	<u>\$ 129,124</u>

See accompanying notes.

**WESTMINSTER ACADEMY CHARTER SCHOOL,
A DIVISION OF WESTMINSTER COMMUNITY CARE SERVICES, INC.
NOTES TO THE FINANCIAL STATEMENTS**

1. Summary of Significant Accounting Policies:

Entity – Westminster Academy Charter School (the School) is a charter school organized pursuant to Section 1002.33, Florida Statutes. The School is a division of Westminster Community Care Services, Inc. (WCCS), a not-for-profit corporation organized under the laws of the State of Florida, and is managed by Senior Health Management, Inc., also a not-for-profit corporation. Accounting services are provided by Extendicare, Inc. on a contractual basis.

The general operating authority of the School is contained in Section 1002.33, Florida Statutes. The School operates under a charter of the sponsoring school district, the District School Board of Orange County, Florida (the School Board). The current charter is effective until June 30, 2010. At the end of the term of the charter, the School Board may choose not to renew the charter under grounds specified in the charter. In this case, the School Board is required to notify the School in writing at least 90 days prior to the charter's expiration. During the term of the charter, the School Board may also terminate the charter if good cause is shown. In the event of termination of the charter, any property purchased by the School with public funds and any unencumbered public funds revert back to the School Board.

Basis of presentation - Financial presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, the School is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The School has no permanently restricted net assets at June 30, 2007.

Basis of accounting - The School's financial statements have been prepared on the accrual basis of accounting and conform to the Industry Audit Guide - "Audits of Not-for-Profit Organizations" published by the American Institute of Certified Public Accountants. Under this method of accounting, revenues are recognized when earned and expenses are recognized when incurred.

Restricted and unrestricted revenue and support - Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

Donated goods and services – Contributions of donated noncash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation are recorded at their fair values in the period received.

**WESTMINSTER ACADEMY CHARTER SCHOOL,
A DIVISION OF WESTMINSTER COMMUNITY CARE SERVICES, INC.
NOTES TO THE FINANCIAL STATEMENTS**

1. Summary of Significant Accounting Policies - Continued:

Property and equipment - Property and equipment are recorded at cost. Donated property and equipment are valued at fair value at the date of donation. Depreciation is provided using the straight-line method over the estimated useful lives of the assets, which range from 5 to 15 years. The School's policy is to capitalize assets the cost of which is \$500 or more and an estimated useful life of greater than one year.

Functional expenses - All expenses are incurred in connection with the School's operations, therefore, it is more meaningful to present expenses in their natural classification.

Estimates - The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Income taxes - WCCS, of which the School is a division, is organized as a non-profit organization and is currently exempt from federal income taxes under the provisions of Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for federal or state income taxes is reflected in the accompanying financial statements.

Cash flows - For the purposes of the statement of cash flows, the School considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Revenue sources - Revenues for current operations are received primarily from the District School Board of Orange County, Florida pursuant to the funding provisions included in the School's charter. In accordance with the funding provisions of the charter and Section 1002.33(18), Florida Statutes, the School reports the number of full-time equivalent students and related data to the School Board.

Under the provisions of Section 1011.62, Florida Statutes, the School Board reports the number of full-time equivalent students and related data to the Florida Department of Education (FDOE) for funding through the Florida Education Finance Program. Funding for the School is adjusted during the year to reflect the revised calculations by the FDOE under the Florida Education Finance Program and the actual weighted full-time equivalent students reported by the School during the designated full-time equivalent student survey periods. The School Board receives a 5% administrative fee from the School.

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

The School is also eligible for charter school capital outlay funding. The amounts received under this program are based on the School's actual and projected student enrollment during the fiscal year. Funds received under this program may be used only for lawful capital outlay expenditures and, as such, are reflected as temporarily restricted net assets (see Note 6) in the accompanying statement of financial position to the extent that they remain unexpended.

**WESTMINSTER ACADEMY CHARTER SCHOOL,
A DIVISION OF WESTMINSTER COMMUNITY CARE SERVICES, INC.
NOTES TO THE FINANCIAL STATEMENTS**

2. Receivable – Other:

Receivable – other at June 30, 2007 consists of several donations totaling \$7,000 received and maintained by WCCS in a joint donation bank account for the benefit of the School.

3. Property and Equipment:

Property and equipment at June 30, 2007 are summarized as follows:

Building improvements	\$ 17,482
Furniture and fixtures	<u>22,847</u>
	40,329
Less accumulated depreciation	(<u>22,314</u>)
Property and equipment, net	<u>\$ 18,015</u>

4. Related Parties:

At June 30, 2007, the School had \$58,078 due to affiliates, which represents funds due to Westminster Care of Orlando, a separate division of Westminster Community Care Services, Inc. for therapists, housekeeping, and other expenses paid on behalf of the School.

The chief executive officer of WCCS is also the chairman of the School’s Board of Directors.

5. Operating Leases:

The School leases its portable classrooms under noncancelable operating leases that expire in October 2008. Although the leases are in the name of Westminster Service, Inc. the School makes the monthly payments. Aggregate remaining minimum rental commitments at June 30, 2007 under these leases are summarized as follows:

Year ending	
<u>June 30,</u>	
2008	\$ 33,240
2009	<u>11,080</u>
	<u>\$ 44,320</u>

Rental expense under these leases for the year ended June 30, 2007 was \$36,443.

6. Temporarily Restricted Net Assets:

Temporarily restricted net assets consist of the following:

Capital outlay funding	\$ 18,604
Donations restricted for equipment and supplies	<u>7,000</u>
	<u>\$ 25,604</u>

**WESTMINSTER ACADEMY CHARTER SCHOOL,
A DIVISION OF WESTMINSTER COMMUNITY CARE SERVICES, INC.
NOTES TO THE FINANCIAL STATEMENTS**

7. Schedule of Florida Education Finance Program Funds:

Following is a schedule of Florida Education Finance Program funds received from the State of Florida through the School Board:

<u>Sources</u>	<u>Amount</u>
District School Board of Orange County, Florida:	
Florida Education Finance Program	\$ 155,524
ESE guaranteed allocation	165,429
Class size reduction	28,553
Discretionary millage funds	13,105
Supplemental academic instruction	7,604
Instructional materials	3,405
Discretionary lottery funds	1,718
Safe schools	<u>967</u>
 Total	 <u>\$ 376,305</u>

8. Risk Management Program:

Workers' compensation coverage, health and hospitalization, general liability, professional liability and property coverages are being provided through purchased commercial insurance with minimum deductibles for each line of coverage. Settled claims resulting from these risks have not exceeded commercial coverage.

9. Legal Matters:

In the normal course of conducting its operations, the School occasionally becomes party to various legal actions and proceedings. In the opinion of management, the ultimate resolution of such legal matters will not have a significant adverse effect on the accompanying financial statements.

10. Commitments and Contingencies:

Grants

The School participates in state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the School has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectibility of any related receivable at June 30, 2007 may be impaired.

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

Concentration of credit risk

The School maintains its cash in bank accounts at two financial institutions. The balances, at times, may exceed the federally insured limits.

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THOMAS F. REILLY, CPA

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
Westminster Academy Charter School and
Westminster Community Care Services, Inc.

We have audited the financial statements of Westminster Academy Charter School (the School), a division of Westminster Community Care Services, Inc., as of and for the year ended June 30, 2007 and have issued our report thereon dated October 10, 2007. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered The School's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, and which are described on page 11 as Comments No. 1 and 2 under Auditors' Comments – Current Year.

This report is intended solely for the information and use of management of the School, Westminster Community Care Services, Inc. the District School Board of Orange County, the Florida Department of Education and the Florida Auditor General and is not intended to be and should not be used by anyone other than these specified parties.



October 10, 2007
Orlando, Florida

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DAVID S. HOLLAND, CPA
THOMAS F. REILLY, CPA

To the Board of Directors of
Westminster Academy Charter School and
Westminster Community Care Services, Inc.

We have audited the financial statements of Westminster Academy Charter School (the School), a division of Westminster Community Care Services, Inc., as of and for the year ended June 30, 2007 and have issued our report thereon dated October 10, 2007.

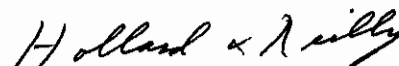
We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance. Disclosures in that report, which is dated October 10, 2007, should be considered in conjunction with this management letter. Additionally, our audit was conducted in accordance with Chapter 10.850, Rules of the Auditor General.

The Rules of the Auditor General (Section 10.854(1)(d)) require disclosure in the management letter of the following matters if not already addressed in the auditors' report on compliance and internal controls: (1) violations of laws, rules, regulations, and contractual provisions that have occurred, or are likely to have occurred; (2) improper or illegal expenditures; (3) improper or inadequate accounting procedures (e.g., the omission of required disclosures from the financial statements); (4) failures to properly record financial transactions; and (5) other inaccuracies, shortages, defalcations, and instances of fraud discovered by, or that come to the attention of, the auditor. Our audit disclosed two matters that are required to be disclosed. See Comments 1 and 2 on page 11.

Based on our audit procedures performed, no indications came to our attention that caused us to believe that the School met any of the conditions described in Florida Statutes Section 218.503(1).

The auditors applied financial condition assessment procedures. It is management's responsibility to monitor the School's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

This management letter is intended solely for the information of management of the School, Westminster Community Care Services, Inc., the District School Board of Orange County, the Florida Department of Education, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties.



Orlando, FL
October 10, 2007

AUDITORS' COMMENTS – CURRENT YEAR
(Management Letter)

COMPLIANCE

1. General Ledger Should Reflect Red Book Accounts

The School's general ledger has been maintained in the chart of accounts that is consistent with the sponsor's coding. However, the School's charter requires the school to utilize the state codification of accounts as contained in the Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book).

We understand that the School, subsequent to year end, instructed its contract accountant to implement the requirements of the Red Book. We encourage the School to ensure its proper implementation.

2. Annual Budget Should Be Prepared

The School's charter places the responsibility on the Board of Directors to adopt and maintain an operating budget (Section II B 4), as well as providing monthly financial statements of actual to budget to the Orange County School Board. We noted that the School did not prepare a financial budget for the year ended June 30, 2007.

In order to comply with its charter requirements as well as exercising sound fiduciary oversight over the School's financial operations, we recommend that an annual budget be adopted and monitored. We understand that the School has adopted a budget for the year ending June 30, 2008.

OTHER COMMENTS

3. Consider Separate Accounting System

The School, by virtue of it being part of Westminster Community Care Services, Inc. (WCCS), is included in the accounting system of WCCS. While we understand the logic because WCCS must file a Form 990 as well as other financial reports including all of its activities, it does create problems for the School in reflecting compliance with the School's charter with Orange County School Board. FEFP funding goes into a depository account, while expenditures are made from a WCCS checking account and then allocated to the various School accounts. Periodic reimbursements are then made by the School to WCCS.

Except for payroll and payroll related expenditures that are maintained on-site at WCCS, most of the supporting documentation for other expenses is maintained by the out of state contract accountant. In addition, certain expenses are allocated to the School based on an allocation process that is subject to coding errors. Obtaining documentation to support certain expenditures is sometimes tedious and frustrating for management of the School.

In order to facilitate the accounting for the School's management and evidence compliance with its charter, we recommend consideration be given to establishing a separate accounting system for the School with all revenues and expenditures accounted for in a separate checking account.

4. Post Adjusting Journal Entries

During the prior year audit, several adjusting journal entries were proposed and accepted by management, which were reflected in the audited financial statements. However, those adjusting journal entries were not posted to the general ledger, creating reconciliation problems for the current year's audit.

We recommend that the School post all adjusting journal entries to the general ledger to avoid time-consuming reconciliation problems.

5. Need Separate Donations Account

The School received several donations through fund-raising efforts that were not reflected on the School's general ledger. This resulted from having joint fund-raising efforts with its Sponsor organization, the proceeds of which were combined in a separate "donations" account, outside the School's general ledger. Consequently, the School does not report all of the School's activities in its financial statements.

We understand that the School is taking steps to correct this situation by establishing its own "donations" account that is part of the School's chart of accounts. We encourage the School to complete this process by establishing its own donations account and properly record all revenues and expenditures related to school activities.

STATUS OF PRIOR YEAR FINDINGS

1. Late Filing of FTE Report

Corrected near year end. During the early part of the school year, the School did not turn in accurate and complete FTE reports to the Orange County School Board, resulting in several amended reports. Other required reports were not timely or properly filed. Towards the end of the school year, the School appears to have addressed the problem, and the required reports were being properly prepared and filed. We understand that current staff is familiar with the report preparation and filing procedures.

2. Governing Board Should Meet No Less Than Quarterly

Corrected. The School's Board of Directors met six times during the school year.

3. Make More Periodic Reimbursements to Affiliate

Corrected. The School made more frequent reimbursements to Westminster Community Care Services, Inc. (WCCS) significantly reducing the intercompany payable at June 30, 2007.



Westminster Academy Charter School

A school of Choice.... OCPS

Reply to AUDITORS' Comments—Current Year

Janice J. Clausen, Principal/DOE Letter

COMPLIANCE

General Ledger

Westminster Academy Charter School and Senior Health Care, Management Company of Westminster Care of Orlando, recognizes it was not in compliance with Financial and Program Cost Accounting and Reporting for Florida Schools with regards to the proper posting of accounts. This issue was addressed during the independent audit this year.

At the end of school year 2006-2007, Senior Health Care Management and Extended Care, sub-contractor for accounting, has agreed to comply with Financial and Program cost Accounting and Reporting rules by converting the accounting codes to the Red Book Accounting codes.

Annual Budget

The school did not comply with Orange County Public School district with the failure of developing a budget for school year 2006-2007. Westminster Academy Charter School board of directors did approve the budget for school year 2007-2008. It is monitored by both the principal and the school's board of directors.

Separate Accounting System

Westminster Academy Charter School and Senior Health Care is currently compiling information and resources in the attempt to change the system of payment to the school's vendors. The school's banking account is a depository account. When the school's vendors need to be paid Extended Care would withdraw a set amount of money to pay for the outstanding account. Only the payroll is paid by Westminster Care of Orlando which is located at the same address as the school, as with the vendors, the payment is withdrawn from the school's depository account.

At present time, Westminster Academy Charter School, the Board of Directors and Orange County Public Schools have requested Senior Health Care to change the depository account to an operational account. The payroll account may stay with Westminster Care of Orlando with the understanding payments will be made from the operational account.

Cont: Auditors' Comments Reply

Post Adjusting Journal Entries

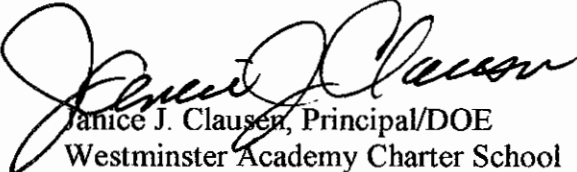
In previous years the adjusted adjusting journal entries were accepted by Westminster Academy Charter School. These adjustments were not posted as requested by the Principal.

The audit was completed for school year 2006-2007 and the adjusted journal entries have been accepted by the Principal of Westminster Academy Charter School. These entries will be sent to Senior Health Care and Extended Care requesting all entries be adjusted as recommended by the school's auditor.

Separate Donations Account

In the past the donations account for Westminster Academy Charter School was deposited into a general donation account with Grandma's House and Westminster Care of Orlando.

The Principal and School Board of Directors has requested from Senior Health Care to separate out the school's donations. A separate donation's account for the school has been setup with the Principal and CFO Mr. Blake as signors.



Janice J. Clausen, Principal/DOE
Westminster Academy Charter School