



POLICY 2.57

5-D I recommend that the Board approve development of the proposed **revised** Policy 2.57, entitled "Charter Schools."

[Contact: Dr. Janice Cover, PX 46000.]

Development

CONSENT ITEM

- The Charter Schools policy is being revised to implement recent changes in Florida law regarding charter schools. Most of the changes since the first reading of this proposed policy revision of a few months ago were due to legislative and/or State Board of Education changes in 2011 and most changes since the first reading appear in red.
- This policy outlines procedures for the creation of charter schools in the School District of Palm Beach County.
- This policy also outlines protocol for interaction between the School District and new or existing charter schools.
- Charter application process and review, charter school conversion ballot process, charter contract negotiations, lapse, and amendments, ongoing monitoring and administration compliance, charter amendments, training, and procedures for renewal, non-renewal or termination of charter schools. Districts' assistance to low performing charter schools and the District's support to charter schools are addressed.

POLICY 2.57

CHARTER SCHOOLS

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3 1. PURPOSE AND INTENT: The School Board of Palm Beach County shall sponsor
4 charter schools to provide educational options in accordance with Florida law to
5 improve student learning and academic achievement while providing parents
6 flexibility to choose among diverse education opportunities within the School
7 District ("District").The provisions within this policy shall be interpreted consistently
8 with Florida and federal laws.

- 9 2. ELIGIBILITY FOR CHARTER SCHOOL APPLICATION ("APPLICATION")

10 The District may sponsor charter schools, which may serve any grade(s) from Pre
11 kindergarten (~~Exceptional Student Education Only~~) through grade 12 or as
12 otherwise allowed by Florida law. Applicants must meet the criteria within Fla. Stat.
13 § 1002.33 (3) (a). may include any entity permitted by Florida law. In addition,
14 applicants can apply to open virtual charter schools in accordance with Florida law.

- 15 3. APPLICATION PROCESS AND REVIEW

- 16 a. All interested applicants must participate in the applicant training provided by
17 the Florida Department of Education ("DOE") pursuant to Florida State Board
18 of Education Rule ("SBER") 6A-6.0785. Dates for such DOE-sponsored
19 training can be found on the District's website at www.palmbeachschools.org.
20 Interested Applicants: Applicants are encouraged to participate in the Florida
21 Department of Education (FLDOE) orientation webinar to review the charter
22 school application process. In order for applicants to become familiar with
23 District procedures, the District strongly encourages applicants to also attend
24 the applicant training provided by the District. Technical assistance from the
25 District is available to interested applicants prior to the August 1 deadline and
26 may be obtained by contacting the Department of Charter Schools. If the
27 applicant is a management company or other nonprofit organization, it is
28 strongly encouraged that the charter school principal and the chief financial
29 officer or his or her equivalent must also participate in the training.

- 30 b. Application Deadline: All applications must be received in the District's
31 Department of Charter Schools Office no later than 5:00 p.m. on August 1 for
32 prospective charter schools intending to start operations by the beginning of
33 the subsequent school year. All applications must be complete, containing all
34 sections of the Model Florida Charter Schools Application and any necessary
35 exhibits. All applications will be stamped with the date and time when they are
36 received by the District. Late applications will not be accepted. If August 1
37 occurs on a Saturday, Sunday, or legal holiday, the deadline for application

submission shall be extended to 5:00 p.m. on the next day that is not a Saturday, Sunday, or legal holiday.

- c. Applications: Applications must be submitted on DOE form ~~IEPC-M1~~, the Model Florida Charter Schools Application form, in compliance with Florida State Board Rule of Education (SBER) 6A-6.0786(1). The Model Florida Charter Schools Application ~~are can be found~~ on the [Florida Department of Education's](#) website.¹
- d. Application Review: Applications will be separated into component sections and distributed to various departments within the District. Applications will be evaluated using ~~DOE form IEPC-M2~~, the Florida Charter School Application Evaluation Instrument as required by SBER 6A-6.0786(2). The Florida Charter School Application Evaluation Instrument can be found on the [Florida Department of Education's](#) website. As per Fla. Stat. § 1002.33 (6) (a) 6, the District may require an applicant to provide additional information as an addendum to the charter application such as a completed budget worksheet format. Each section of a properly submitted application will be rated as "Meets the Standard," "Partially Meets the Standard," or "Does Not Meet the Standard." District reviewers will also provide written commentary to explain the rating given to each particular section. After evaluation, all sections of the application shall be returned to the Department of Charter Schools.
- i. ~~An applicant may submit only one application to open a charter school per school year. Subsequent As part of this evaluation process using the State evaluation instrument, applications for charters by the same entity in subsequent years will be evaluated yearly and be evaluated using criteria for approval of such subsequent applications will that include an examination of that entity's current charter school(s) within this District.~~
- ii. ~~This process will be used to determine whether the entity has a track record of success in operating an exemplary charter school(s) for the past two (2) fiscal years. Characteristics of an exemplary This review of the other charter school(s) include:~~
- A. ~~Remaining in full compliance with its charter;~~
- B. ~~Demonstrating fulfillment of the statutory purposes of charter schools;~~
- C. ~~For schools subject to state performance grades, maintaining a performance grade of at least B or demonstrating significant annual~~

¹ If the State Board of Education develops in the future a new application and/or evaluation instrument for virtual charter schools, charter technical centers, and/or high performing charter schools, the District will use those documents.

learning gains amongst the students attending.

- e. Applicant Notification and Opportunity to Cure: The Department of Charter Schools shall notify, in writing via certified mail **with return receipt**, the applicant of the preliminary results of the **charter application** evaluation, noting which sections have been rated "Partially Meets the Standard," or "Does Not Meet the Standard."

Each section of a properly submitted application will be rated as "Meets the Standard," "Partially Meets the Standard," or "Does Not Meet the Standard." District reviewers will also provide written commentary to explain the rating given to each particular section. After evaluation, all sections of the application shall be returned by the reviewers to the Department of Charter Schools.

- i. Per Fla. Stat. §1002.33, an applicant may submit , in writing, technical and non-substantive corrections and clarifications, including, but not limited to, corrections of grammatical, typographical, and like errors or missing signatures, that answer/clarify the concerns stated in the Florida Charter School Application Evaluation Instrument within seven (7) business days after receipt of the District's written notice. Applicants may NOT submit this additional information after the seven (7) day period expires. District reviewer(s) will re-evaluate deficient sections considering the applicant's written corrections/clarification and submit the results to the Department of Charter Schools. The District will request that if an applicant will be making this submission during this additional 7 day period that it agree to an extension of the statutory time for application approval or denial by the School Board for at least thirty (30) days.

- ii. Additionally, an applicant may submit **substantive** written clarification and documents that answer/clarify the concerns stated in the Florida Charter School Application Evaluation Instrument within ten (10) calendar days after receipt of the District's written notice **of the preliminary results of the charter application evaluation**. Applicants may NOT submit additional information after the ten (10) day period expires. District reviewer(s) will re-evaluate deficient sections considering the applicant's written clarification/documentation and submit the results to the Department of Charter Schools. An applicant's submission of **this** written clarification **or documents** shall constitute an agreement **by the applicant and District** to an extension of the statutory time for application approval or denial by the School Board **for at least thirty (30) days**.

- f. Application Re-Evaluation Notification: The Department of Charter Schools shall contact each applicant to inform **it** of the results of the re-evaluation. Written notification of the recommendation that will be made to the School

Board will also be communicated to the applicant made at that time.

g. Recommendation and School Board Meeting: The Division of Quality Assurance, in conjunction with the Department of Charter Schools, shall report all completed application evaluations to the Superintendent of Schools (hereinafter "Superintendent") with a recommendation. The Superintendent shall then make a recommendation to the School Board to accept or deny the application based on whether deficiencies remain. The recommendation shall then be placed on the School Board's agenda for action and the District shall provide the applicant notice of the meeting and the recommendation of approval or denial. The School Board shall by majority vote, approve accept or deny the application and may include conditions for approval. During the meeting where the vote is taken, the applicant shall have the opportunity to be heard by the Board if the applicant makes the appropriate and timely request as required by through the Board's public comment procedures or Board Members have questions. and/or written submissions. The Board shall vote on every application within sixty (60) days of submission unless an extension of time is mutually agreed upon in writing or as provided herein and by statute.

h. Applications submitted by a high-performing charter school are governed by Fla. Stat. §§1002.33(6) and 1002.331. The application Process for a charter school that is defined as a High-Performing Charter School is determined by the Commissioner of Education per the provisions of Fla. Stat. §1002.331 (3)(a).

i. Applications for a charter technical center are governed by Fla. Stat. §1002.34(4), (5) & (6).

i. Notice and Appeal: Within ten (10) calendar days of the decision to deny an application, the School Board shall provide written notice to the applicant of the specific reasons, based upon good cause, for the denial of any application along with supporting documentation, and the The letter shall also state the procedure to appeal. Pursuant to Fla. Stat. §1002.33(6)(c), an applicant may appeal a denial or the School Board's failure to timely act on an application to the Florida State Board of Education pursuant to the procedure as set forth in SBER 6A-6.0781.

4. CHARTER SCHOOL CONVERSION BALLOT PROCESS

An application proposing to convert an existing public school to a charter school must demonstrate the support of teachers and parents in accordance with section Fla. Stat. §1002.33(3)(b), F.S. and SBER 6A-6.0787.

5. CONTRACT NEGOTIATION, LAPSE, AND AMENDMENTS

a. If an application is approved by the School Board, the District will forward

within 60 days of approval a contract proposal [the District's Model Charter] in the format as prescribed by SBER 6A-6.0786(3) (DOE form IEPC-M3, Florida Model Charter Contract Format) that is hereinafter referred to as the District's Model Charter to the charter school as an initial proposed charter. A copy of the District's Model Charter is incorporated herein by reference and can be found on the District's Department of Charter Schools website.²

- b. Within seventy-five (75) days after receipt of the District's initial proposed charter, the charter school and the District shall negotiate the terms of the charter contract (based upon the District's Model Charter) and the District shall submit the agreed upon contract to the School Board approval. An extension of this time period is possible upon the agreement of the parties. If the parties do not reach agreement, they shall utilize the mediation and, if needed, the other procedures within Fla. Stat. §1002.33 (6) (h).
- c. An existing charter contract may be amended in writing upon mutual agreement between the charter school and the District. the School Board.
 - i. The School Board District reserves the right to not approve any such proposed amendment if the proposed amendment does not contain appropriate documentation.
 - ii. Requests for amendments involving an increase in student enrollment will require, at minimum, updated budget information and documented facility capacity to accommodate the increase in student enrollment.
 - iii. Charter schools requesting the addition of grades, i.e. elementary schools requesting to add middle school grades, must submit detailed plans, including but not limited to, budget, facility, curriculum, transportation and food service.
- d. Model Charter contract negotiations between the District and a high performing charter school are governed by Fla. Stat. §§1002.33(6) & 1002.331.
- e. Charter technical center negotiations are governed by Fla. Stat. §1002.34.

6. ONGOING MONITORING AND ADMINISTRATIVE COMPLIANCE

- a. All interested applicants must participate in the applicant training provided by the Florida Department of Education ("DOE") pursuant to SBER 6A-6.0785

² If the State Board of Education develops a new model charter for virtual charter schools, charter technical centers, and/or high performing charter schools, the District will use those models to develop its model charter contract to commence negotiations.

and its referenced Form IEPC-TS. This training occurs after the approval of the application but at least 30 days before the first day of classes at the charter school. Dates for such DOE-sponsored training, will be posted when available on the Florida Department of Education's Charter School website. The District shall provide notification of the applicant training requirement by sending written or electronic notification to all approved charter school applicants for the most recent application cycle. The notification shall include the Florida Department of Education's Charter School website.

- b. All charter schools shall submit certificates of occupancy, inspection reports, insurance premiums and other documentation listed on the [Opening of Schools Checklist \("Checklist"\)](#) prior to or at the beginning of each school year of the term of its contract to the District. The Checklist will be provided to all charter schools by the District and must be completed and returned to the District. Each document must be submitted by the corresponding due date on the Checklist. This Checklist is incorporated herein as part of this policy and can be found on the District's Department of Charter Schools website.
- c. All charter schools are subject to monitoring by the District pursuant to applicable law. Weekly or bi-weekly visits, or more frequently if deemed necessary by the District, may be made by the District personnel to observe operations and to provide technical assistance when applicable. A mid-year and/or end-of-year review as determined by the Department of Charter Schools shall be completed. ~~the District.~~ The mid-year and/or end-of-year reviews will review the academic, operations, governance and compliance as well as financial status of each charter school to determine whether the school is meeting the goals and standards articulated in its charter contract, monitor compliance requirements including those legally mandated and those that are essential to fulfilling the District's oversight responsibility. The charter schools' failure to timely submit complete requisite required documentation documents to the District in cooperation with the District's responsibility to monitor charter school operations may constitute good cause for non-renewal or termination of the charter school's charter.
- d. If a charter school has a substantially deficient mid-year or annual review or repetitive and/or unresolved compliance issue, a ~~District~~ Corrective Action Plan (CAP) must be jointly developed by the District and the charter school as well as the charter school must satisfy all of the CAP compliance issues as reasonably determined by the District. The District will approve, monitor, and redress said corrective action plans, as well as provide technical assistance to the charter school. Charter schools are also subject to expedited reviews and corrective action plans under Fla. Stat. § 1002.345.
- e. All charter schools must submit all reports as required by ~~law~~ Florida Statutes or State Board of Education Rules, as amended from time to time, including

SBER 6A-1.0081 in a timely fashion. Also, all charter schools must submit timely reports and/or documentation as required by the District in order to perform its oversight functions. Examples of these required reports and/or documents that are required to be timely submitted include, but are not limited to the following types of reports: (e.g. school improvement plan submission, facility certification, timely submission of and financial bank statements, and other documentation requested by the District.

- f. Charter schools are also required to timely and full comply with and respond to additional audit requests from the District; comply with all applicable District policies and procedures [that are applicable per their charter or by law], comply with the requirements for governing board meetings, and timely submission of governing board meeting minutes reports to the Department of Charter Schools. Failure to comply with these requirements may constitute good cause for non-renewal or termination of a charter contract.
- g. In the event there are outstanding or existing issues impacting the operation of the charter school, the School Board will be notified in writing.
- h. Monitoring and compliance of charter technical centers are governed by Fla. Stat. §1002.34.

7. RENEWAL OF CHARTER CONTRACTS

- a. When a charter school seeks renewal of its charter, the following process shall apply:
 - i. By May 31 of the year prior to the expiration year of a contract, the Department of Charter Schools will send a letter of notification to the charter school's governing board chair indicating the current contract's expiration date, and to request that the charter school begin the renewal process. All charter schools seeking contract renewal shall submit a Renewal Application using the Florida Model Charter School Application (see section 3(c) above) to the District on or before December 17 of the year prior to the expiration date of the current contract. The Florida Model Charter School Application may be found at www.floridaschoolchoice.org. During the final year of a charter school's contract term, designated District staff will conduct a program review in order to determine whether a charter school meets the criteria for renewal as set forth in Fla. Stat. §1002.33(7)(a) & (b) Florida Statutes.
 - ii. If a charter school meets the criteria for a renewal charter contract, then negotiations for a renewal charter shall commence under the timelines provided by State law... as outlined in section 5 above. Until the State Board of Education develops a format for a renewal charter contract, the District's model charter will be used. Once the State Board of Education

develops a format for a renewal charter contract the parties shall use that format. The negotiations must address the term of the renewal contract, any updates/changes to the goals and objectives of the school, budget updates, and any other changes in lieu of a new contract.

iii. The Renewal Application will assess all charter school operations to determine whether the school is meeting the criteria outlined in its charter and/or Florida law and whether the school has been practicing sound fiscal policy.

iv. The Renewal Application will be evaluated, submitted and voted upon by the School Board in the same manner as an application for a new charter school. Please refer to section 3 of this policy.

8. NON-RENEWAL OR TERMINATION OF CHARTERS

a. The District shall adhere to Fla. Stat. §1002.33(8) and State Board of Education Rules, and applicable case law when considering the nonrenewal or termination of any charter contract.

b. At least 90 days prior to non-renewal or termination of a charter (except for immediate terminations), the School Board shall notify the governing board of the charter school in writing. This notice shall state in reasonable detail the grounds for the proposed actions and inform the charter school that its governing board, within 14 calendar days after receiving the notice, may request a hearing by filing a legally sufficient written request with the Board's Clerk.

c. Hearings.

In the event the District proposes to terminate non-renewal or termination of a charter contract under the ninety (90) day provision contained within Florida Statutes and the charter school timely requests a hearing (a written petition or request legally sufficient under Fla. Stat. chapter 120 by the charter school's governing board filing the petition or request with the Clerk of the School Board within fourteen (14) calendar days after receipt of the notice) then the following procedures are hereby adopted apply:

i. The School Board, pursuant to its powers under Florida Statutes Sections 1001.41, 1001.42, and 1001.43, hereby delegates the fact-finding function of the above-mentioned informal hearing to a committee of persons within the District. The committee shall be composed of the Chief Academic Officer (or his/her designee), the Chief Operating Officer (or his/her designee), and up to five (5) other District employees, as determined by the Superintendent (or his/her designee) who have expertise in the
The School Board hereby delegates to its General

Counsel the function of ruling, prior to the submission of the case to DOAH on any pre-hearing motions, such as a request for extension of time, and determining if the petition or request for hearing is legally sufficient.

ii. If the General Counsel, on behalf of the School Board, determines that the petition/request for hearing is not legally sufficient, the School Board, through its General Counsel may deny/dismiss the petition or request for a hearing per Fla. Stat. § 120.569(c) and the Uniform Rules of Procedure. A petition shall be dismissed if it is not in substantial compliance with these requirements or it has been untimely filed. Dismissal of a petition shall, at least once, be without prejudice to petitioner's filing a timely amended petition/request for hearing curing the defect, unless it conclusively appears from the face of the petition/request for hearing that the defect cannot be cured. The School Board shall promptly give written notice to all parties of the action taken on the petition/request for hearing, shall state with particularity its reasons if it is not granted, and shall state the deadline for filing an amended petition/request for hearing if applicable. Any further amendments of the petition/request for hearing shall follow Fla. Admin. Code § 28-106.202.

iii. If the General Counsel, on behalf of the School Board, determines that the petition/request for hearing is legally sufficient, he/she shall submit the charter school's petition or request for a hearing to the Division of Administrative Hearings (DOAH) for a hearing to be conducted by an administrative law judge under DOAH.

iv. The hearing shall be conducted within 60 days (unless extensions are mutually agreed to by the parties) after receipt of the request for a hearing and in accordance with chapter 120. The procedures within Fla. Stat. §§ 120.569 and 120.57 and relevant Uniform Rules of Procedure shall apply to the pre-hearing and hearing procedures. See Chapter 28-106 Decisions Determining Substantial Interests.

v. The administrative law judge's Recommended Order shall be submitted to the School Board. Once the Recommended Order is received by the School Board, per Fla. Stat. §120.66 **no ex parte communication** relative to the merits, threat, or offer of reward shall be made to any School Board Member by any persons specified within Fla. Stat. §120.66 (1). If a Board Member receives an ex parte communication in violation of this provision, the process set forth within Fla. Stat. §120.66 (2) will apply.

vi. Following the entry of a Recommended Order by the administrative Law Judge the procedures within Fla. Stat. chapter 120 will apply as to the

filing of Exceptions and entry of a Final Order.

vii. A majority vote by the School Board shall be required to adopt or modify the administrative law judge's Recommended Order. The School Board shall issue a Final Order.

viii. The Final Order shall state the specific reasons for the School Board's decision. The School Board shall provide its Final Order to the charter school's governing board and the Department of Education no later than 10 calendar days after its issuance. The charter school's governing board may, within 30 calendar days after receiving the School Board's Final Order, appeal the decision pursuant to Fla. Stat. § 120.68.

i. Prior to the hearing, no member of District charter staff, or anyone affiliated with the charter school may communicate with a member of the committee regarding the proposed termination.

ii. During the hearing, each side will have an opportunity to present evidence, which may be in any form. Each side will have thirty (30) minutes to present its case. The committee will be allowed to ask questions at the conclusion of each side's presentation.

iii. After all evidence has been presented the committee chair will adjourn the meeting. Within ten (10) days after adjournment, the committee shall submit written findings of fact to the School Board.

iv. The School Board, at a regularly scheduled public meeting, shall make a final decision on the matter after reviewing the committee's findings.

d. Immediate Terminations of Charter Contracts

i. If the School Board determines to terminate a charter contract immediately, upon receiving written notice thereof the charter school's governing body has ten (10) calendar days to file a petition or request for hearing by filing the request with the Clerk of the School Board. The petition must be legally sufficient as stated within sub-paragraph 8(c) above.

ii. The pre-hearing and hearing procedures set forth above in sub-paragraph 8(c) apply to hearings following immediate terminations of charters under Fla. Stat. §1002.33 (8) (d). This hearing will be conducted after the immediate termination occurs.

9. LOW PERFORMING SCHOOL ASSISTANCE DISTRICT'S ASSISTANCE TO LOW PERFORMING CHARTER SCHOOLS

The District will provide technical assistance to assist low-performing graded charter schools in the resolution of deficiencies pursuant to Florida law. See Fla. Stat. §1002.33 (9) (n), (o) & (p). Failure by a charter school to cooperate in the resolution of such performance issues may constitute good cause for non-renewal or termination of a charter contract.

10. DISTRICT'S SUPPORT SERVICES TO CHARTER SCHOOLS

The District will provide specified administrative and educational services to charter schools as provided by Florida law. See Fla. Stat. §1002.33 (20).

A. Pursuant to the provisions of Chapter 228, Fla. Stat., and subsequent amendments, The School Board of Palm Beach County may sponsor charter schools to:

1. Improve student learning;
2. Increase learning opportunities for all students, with special emphasis on expanded learning experiences for students identified as academically low-achieving;
3. Encourage the use of different and innovative learning methods;
4. Increase choice of learning opportunities for students;
5. Establish a new form of accountability for schools;
6. Require the measurement of learning outcomes and create innovative measurement tools;
7. Make the school the unit for improvement;
8. Relieve schools of paperwork and procedures that are required by the state and the District for purposes other than health, safety, equal opportunity, fiscal accountability and documentation of student achievement;
9. Create new professional opportunities for teachers.

B. The School Board designates the Superintendent to receive and review all charter applications. The Superintendent shall recommend the approval or denial of each charter application within the time period provided by law. The Superintendent or designee shall work with each applicant to develop a charter contract. The Superintendent shall make recommendations to the School Board relating to charter school contracts.

C. The School Board hereby adopts Florida Statutes, and Florida State Board of Education Rules relating to charter schools and in addition:

1. Requirements.
 - a. A charter school shall maintain all financial records of their accounting system with the accounts and codes prescribed in the Financial and Cost Accounting and Reporting for Florida Schools.
 - b. The annual financial audit must be in the state required format.

~~c. A charter school that is eligible to receive Title I funds shall submit an approved Title I Schoolwide Plan within three (3) months of becoming a designated Title I school. Failure to submit an approved plan will result in withholding of Title I funds.~~

~~2. Charter School Negotiation Process~~

~~There shall be no modification of any contractual provision(s) of the model charter language, unless mutually agreed by both parties in writing. Any such modification made in the charter by the applicant is grounds for termination or non-renewal of the Charter.~~

~~3. Curriculum and Accountability~~

~~The Superintendent or designee shall have ongoing responsibility for monitoring the health, safety and well-being of students and the fiscal responsibility of all approved charter schools. The Superintendent or designee, District Auditor, and all School Board members shall have free and open access to the charter school at all times.~~

~~4. Food Services~~

~~a. It is the responsibility of the charter school to provide food services per District, State and Federal rules and regulations established by the U.S. Department of Agriculture ("USDA").~~

~~b. The charter school may contract with the District to provide food services. Where applicable, the charter school must provide pick-up service and personnel to distribute and account for meals according to USDA guidelines. Appropriate storage, holding, and serving equipment will be provided by charter schools, if needed. All District, State and Federal rules and regulations must be followed.~~

~~5. Emergency Termination~~

~~The Superintendent or designee shall have the right to immediately take action for good cause or in the event the health, safety or welfare of the students is threatened. The School Board may take further action at the next Board meeting.~~

~~6. Internal Financial Controls and Audit Process~~

~~a. Financial Information.~~

~~In order to provide comparable financial information, charter schools shall maintain all financial records in accordance with the accounts and codes prescribed in the most recent issuance of the publication titled Financial and Program Cost Accounting and Reporting for Florida Schools. Charter schools shall provide annual financial reports and program cost report information by July 31 in the state required formats for inclusion in District reporting in compliance with § 236.82(1), Fla. Stat. The financial statements are to be prepared in accordance with Generally Accepted Accounting Principles using governmental accounting, regardless of corporate structure.~~

~~b. Financial Policies~~

~~The charter school shall establish and implement accounting and reporting policies, procedures, and practices for maintaining complete records of all~~

~~receipts and expenditures. The charter school shall provide a copy of these policies to the District by July 1, and annually thereafter.~~

~~c. Monthly Reconciliation of Bank Statements~~

~~Within forty-five (45) days of month end, the charter school shall provide to the District reconciliations of all bank accounts. A copy of the entire bank statement must be attached to the bank reconciliation.~~

~~d. Quarterly Reports~~

~~On or before October 31, January 31, and April 30 of each fiscal year, the charter school shall provide to the District all applicable financial statements including a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances. These reports must be prepared in accordance with Generally Accepted Accounting Principles using governmental accounting as stated in Section (6)(a) above.~~

~~e. Annual Financial Statements~~

~~Unaudited June 30 year-end financial statements shall be submitted to the District by July 31. These financial statements must be prepared in accordance with Generally Accepted Accounting Principles using governmental accounting as stated in Section (6)(a) above.~~

~~f. Annual Financial Audit~~

~~The charter school agrees to submit to and pay for an annual financial audit in compliance with Federal, State and School District regulations showing all revenue received, from all sources, and all expenditures for services rendered. The audit shall be conducted by an independent certified public accountant selected by the governing board of the charter school, and shall be delivered to the District within ninety (90) days following the end of the District's fiscal year. The annual contract (engagement letter) for the audit must be delivered to the District immediately upon signing. The charter school further agrees to provide the District with a copy of the management letter, as well as any responses to the auditor's findings with a corrective action plan, by October 31. The District reserves the right to perform additional audits as part of the District's financial monitoring responsibilities as it deems necessary.~~

~~g. Review and Audit~~

~~The District has the right to review and audit, upon request, all financial records of the charter school to ensure fiscal accountability and sound financial management pursuant to § 228.056(8)(g), F.S. The charter school further agrees to provide the District with a copy of the management letter from any audits as well as any responses to the auditor's findings with a corrective plan which shall be prepared and submitted within thirty (30) days from the date of the management letter.~~

~~h. Florida Department of Education Technical Assistance~~

~~If a dispute or conflict relating to any financial or compliance audit of the charter school should arise, both parties, jointly, may request in writing technical assistance from the Florida Department of Education.~~

i. ~~Accounting Services~~

~~The charter school shall obtain the services of an accountant to assist in compiling and maintaining financial records, reconciling bank statements, preparing financial reports and obtaining an annual audit. On or before July 1 of each fiscal year, the charter school shall provide to the District a copy of the contract for such services. If the accountant is an employee of the charter school a memorandum stating that fact along with a copy of the accountant's resume shall be forwarded to the District upon hiring.~~

j. ~~Negative Fund Balance~~

~~If a charter school is deemed to be operating at a negative fund balance, the School District may take any and all necessary steps to determine if the charter school will be allowed to continue to operate in such a manner.~~

7. ~~Protection of Health, Safety and/or Welfare of Students~~

~~The Superintendent or designee shall have the right to take any reasonable action consistent with the Florida Statutes and the State Board of Education rules to protect the health, safety or welfare of the students.~~

STATUTORY AUTHORITY: Fla. Stat. §§ 1001.41(2); 1001.42(23)

LAWS IMPLEMENTED: Fla. Stat. §§ 1002.33; 1002.331; 1002.332; 1002.34; 1002.345

HISTORY: 02/05/97; 10/01/97; 10/07/98; 10/20/99; 10/25/00; ___/___/2011

Legal Signoff:

The Legal Department has reviewed proposed Policy 2.57 and finds it legally sufficient for development by the Board.

Attorney

Date
