

D.C. Public Charter School Operations Manual

3rd Edition

2014

Created in collaboration with EdOps with funding support from the Office of Public Charter School Financing and Support (OPCSFS) of the District of Columbia Office of the State Superintendent of Education (OSSE).

FOCUS is wholly responsible for the contents in this manual. Nothing in this document should be considered as legal authority or advice. Public Charter Schools are highly encouraged to contact PCSB and OSSE for updates and details about the information that has been referenced in this document.

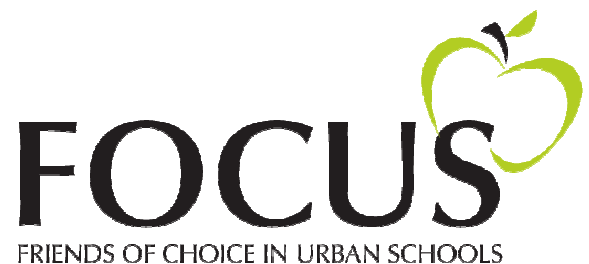


TABLE OF CONTENTS

CHAPTER 1: START-UP & BASIC STRUCTURE	7
Section 1.1: Organizational Start-up.....	8
Section 1.2: Establishing the Board of Trustees.....	16
Section 1.3: Organizational Structure & Basic Business Set Up.....	21
Attachment 1.1: Sample Corporate Bylaws.....	28
Attachment 1.2: Sample Conflict of Interest Bylaws.....	34
Attachment 1.3: Sample Conflict of Interest Policy.....	35
Attachment 1.4: Sample Whistle-Blower Policy.....	36
Attachment 1.5: Sample Board Meeting Agenda.....	38
Attachment 1.6: Sample Segregation of Duties.....	39
Attachment 1.7: Sample Internal Controls Manual.....	42
Attachment 1.8: PCSB Pre-Opening Checklist.....	54
CHAPTER 2: FINANCE	57
Section 2.1: Budgeting.....	58
Section 2.2: Procurement.....	65
Section 2.3: Accounts Payable.....	70
Section 2.4: Accounts Receivable.....	74
Section 2.5: Bank Reconciliation.....	78
Section 2.6: Risk Management.....	79
Section 2.7: Annual Independent Audit.....	82
Section 2.8: Required Tax Filings.....	84
Attachment 2.1: Sample Budget Process Description.....	87
Attachment 2.2: Sample Cost Estimation Template.....	88
Attachment 2.3: PCSB Procurement Requirements.....	92
Attachment 2.4: Sample Procurement Policy.....	96
Attachment 2.5: Procurement and Accounts Payable Process Description.....	97
Attachment 2.6: Approved Auditor List for 2010-11 School Year.....	98
Attachment 2.7: Revised Form 990 Reporting Requirements.....	99
CHAPTER 3: HUMAN RESOURCES	102
Section 3.1: Staff Recruiting.....	103
Section 3.2: Staff Evaluation.....	111
Section 3.3: Employee Termination.....	114
Section 3.4: Payroll and Benefits Administration.....	117
Attachment 3.1: Employee Relations Guidance.....	122
Attachment 3.2: Sample Job Description.....	124
Attachment 3.3: Sample Employment Application.....	126
Attachment 3.4: Sample HQT Review Form.....	130
Attachment 3.5: D.C. Teacher Retirement Fund Opt-in/Opt-out Form.....	132
Attachment 3.6: D.C. Teachers' Retirement Plan Report.....	133
CHAPTER 4: ACADEMIC OPERATIONS	134
Section 4.1: School Calendars.....	135

Section 4.2: Scheduling - High School Models	139
Section 4.3: Scheduling - Elementary School Models	142
Section 4.4: Student Record Management/Graduation Requirements	145
CHAPTER 5: TECHNOLOGY	150
Section 5.1: Technology Planning.....	151
Section 5.2: Data Systems/Reporting.....	155
Attachment 5.1: Technology Plan Template.....	158
Attachment 5.2: Sample Electronic Information Acceptable Use Policy for Staff and Students	167
CHAPTER 6: STUDENT ENROLLMENT & ATTENDANCE	170
Section 6.1: Student Recruiting.....	171
Section 6.2: Enrollment Paperwork and Process.....	174
Section 6.3: Attendance and Truancy	184
Attachment 6.1: Sample New Student Application	189
Attachment 6.2: Sample Special Education Questionnaire.....	190
Attachment 6.3: Home Language Survey	191
CHAPTER 7: FACILITIES MANAGEMENT & FINANCING	193
Section 7.1: Facilities Selection	194
Section 7.2: Contracted Services	199
Section 7.3: Fixed Assets.....	200
Section 7.4: School Safety and Emergency Planning	202
Section 7.5: Facilities Financing	207
Section 7.6: Field Permitting	207
Attachment 7.1: Needs Assessment Worksheet	219
Attachment 7.2: Facilities Search: Factors to Consider	220
Attachment 7.3: PCSB Pre-Opening Checklist – Facilities, Furnishings, and Equipment ..	221
Attachment 7.4: Sample Facilities Management RFP.....	222
Attachment 7.5: Sample HVAC Maintenance RFP	224
Attachment 7.6: Sample Janitorial Services RFP	226
Attachment 7.7: Fixed Asset Inventory Template.....	230
Attachment 7.8: Sample Incident Report.....	231
Attachment 7.9: Sample Emergency Drill Report.....	232
CHAPTER 8: COMPLIANCE & REGULATION	233
Section 8.1: Public Charter School Board - Compliance and Monitoring.....	234
Section 8.3: Federal Grants - Consolidated Application for Title I - III	244
Section 8.4: Federal Grants - IDEA.....	253
CHAPTER 9: STUDENT SUPPORT SERVICES	259
Section 9.1: Student Health	260
Section 9.2: Food Services	265
Section 9.3: Student Transportation	275
Section 9.4: Student Discipline.....	278
Section 9.5: Before and After School Programs.....	280
Section 9.6: Uniforms & Dress Codes	285
Attachment 9.1: DOH Health Suite Assessment Tool	287

Attachment 9.2: Sample Field Trip Permission Slip	293
Attachment 9.3: Sample Child Care Subsidy Letter	294
CHAPTER 10: SPECIAL POPULATIONS	298
Section 10.1: Special Education.....	299
Section 10.2: English Language Learners	314
Section 10.3: Gifted & Talented.....	321
Attachment 10.1: Eligibility Review & IEP Timeline.....	322
Attachment 10.2: ELL Readiness Self-Assessment	323
Attachment 10.3: ELL Classroom Observation Checklist	324
CHAPTER 11: PARENT & COMMUNITY RELATIONS	326
Section 11.1: Parental & Community Involvement	327
Section 11.2: Title I Requirements	332

FOREWORD

The intent of this manual is to provide charter school leaders and their staff easy access to the information that is essential for the successful operation of their school. We have attempted to capture many of the local and federal regulations that apply to charter schools in D.C. while also highlighting operational best practices.

The information contained in this manual has been compiled from numerous sources, and the content will be continually reviewed and revised in order to provide the most up-to-date knowledge available. While we have aimed to make this a complete reference guide, you should always check with the D.C. Public Charter School Board or the OSSE if you are in doubt of a specific requirement or mandate to make sure you are acting on the most current information. All requirements of the D.C. Public Charter School Boards have been written in green, while those requirements of the OSSE are in red. The document is not meant to serve as a substitute for seeking legal, accounting, or other professional advice.

Please consider this a document owned by the entire D.C. charter school community. If you have edits, suggestions, or questions, please contact Friends of Choice in Urban Schools at focus@focusdc.org or call (202) 387-0405. We will archive the information at FOCUS and make it available to the charter school community.

Robert Cane
Executive Director
Friends of Choice in Urban Schools

ACKNOWLEDGMENTS

We are grateful for the funding support provided for this project by The Office of Public Charter School Financing and Support (OPCSFS) of the District of Columbia Office of the State Superintendent of Education (OSSE). We remain appreciative of the continued support of D.C. charter schools by the OPCSFS.

We would like to recognize the members of the Operations Manual's Supervisory Panel: Brenna Copeland (Center City PCS), Melissa de Beer (FOCUS), Naomi DeVeaux (FOCUS), Thaly Germain (New Leaders for New Schools), Stefan Huh (OSSE), Robert LaVallee (The Finance Project), Paul Leleck (Building Hope), Bryan Patten (EdOps), Ariana Quiñones-Miranda (FOCUS), Dan Theisen (EdOps), Jeremy Williams (D.C. Public Charter School Board), and Russ Williams (AppleTree Early Learning PCS).

Many other members of the D.C. charter and broader educational community made significant contributions, including Taiysha Adams (D.C. Public Charter School Board), Lamont Brittain (D.C. Public Charter School Board), Rita Akers (OSSE), Juana Brown (Center City PCS), Melanie Byrd (OSSE), Julie Camerata (The DC Special Education Co-operative), LaTanya Chauncey (OSSE), Stanley Conyer (IDEA PCS) Brenna Copeland (Center City PCS), Martha Cutts (Washington Latin PCS), Julie Doar-Sinkfield (William E. Doar, Jr. PCS), Jenny Dufresne (Septima Clark PCS), Susan Flora (Cesar Chavez PCS), Michon Floyd (Center City PCS), Patrice Griffin (E.L. Haynes PCS), David Heiber (Concentric Educational Solutions), Samone Jackson (E.L. Haynes PCS), Chris Lalik (Student Support Center), David Leahy (DC Prep PCS), Tamara Lumpkin (D.C. Public Charter School Board), Torch Lytle (University of Pennsylvania), Amy Maisterra (OSSE), Arturo Martinez (Cesar Chavez PCS), Julie Meyer (The Next Step PCS), Linda Moore (Elsie Whitlow Stokes PCS), Jeff Noel (FOCUS), Ino Okoawo (D.C. Public Charter School Board), Sarah Richardson (Two Rivers PCS), Latisha Savoy (OSSE), Sandra Schlicker (OSSE), Jacqueline Scott-English (D.C. Public Charter School Board), Mary Shaffner (Washington Yu Ying PCS), Jeremy Skinner (OSSE), Anise Walker (Student Support Center), Cameron White (E.L. Haynes PCS), Jeremy Williams (D.C. Public Charter School Board), and Shantelle Wright (Achievement Preparatory Academy PCS).

This manual also drew upon information from similar guidebooks created by New Schools for New Orleans and The New York City Charter School Center, as well as documents published by the Alliance for Nonprofit Management and The National Resource Center on Charter School Finance and Governance.

CHAPTER 1: START-UP & BASIC STRUCTURE

[Section 1.1...Organizational Start-up](#)

[Section 1.2...Establishing the Board of Trustees](#)

[Section 1.3...Organizational Structure & Basic Business Set Up](#)

[Attachment 1.1: Sample Corporate Bylaws](#)

[Attachment 1.2: Sample Conflict of Interest Bylaws](#)

[Attachment 1.3: Sample Conflict of Interest Policy](#)

[Attachment 1.4: Sample Whistle-Blower Policy](#)

[Attachment 1.5: Sample Board Meeting Agenda](#)

[Attachment 1.6: Sample Segregation of Duties](#)

[Attachment 1.7: Sample Internal Controls Manual](#)

[Attachment 1.8: PCSB Pre-Opening Checklist](#)

Section 1.1: Organizational Start-up

1. Overview

The first two sections of this chapter outline the process to establish your school as a legal entity and non-profit organization and the steps necessary to found your board of trustees. Although they are separated into two sections, many of the tasks in each category should happen concurrently and many are required before you can conduct any official school business. There are a seemingly endless number of forms you must complete and certifications you must receive. Begin this process as soon as possible, as many of these tasks depend on the prior completion of others and vary in the length of time required to be completed and processed.

2. Checklist

Task	Timeline or Deadline	Submission Requirements and Additional Information
<input type="checkbox"/> Ensure original Articles of Incorporation are on file.		- You should already have these as it is a prerequisite to receiving approval of your charter.
<input type="checkbox"/> Apply for a Federal Employer Identification Number (EIN).	As soon as Articles of Incorporation are received	- File Form SS-4 with IRS. - There is no waiting period when filing online or by phone- approved applicants are immediately issued a Federal Employer Identification Number. <u>Additional Information:</u> Apply online: www.irs.gov/businesses/small/article/0,,id=102767,00.html Form SS-4: www.irs.gov/pub/irs-pdf/fss4.pdf
<input type="checkbox"/> Apply for 501(c)(3) tax-exempt status.	Must be filed within 1 year of charter approval; ideally, as soon as possible	- File Form 1023 with attached bylaws and Articles of Incorporation with IRS. - It may take up to 1 year for this application to be approved by the IRS. <u>Additional Information:</u> Form 1023: www.irs.gov/pub/irs-pdf/f1023.pdf
<input type="checkbox"/> File Form FR-500 to register with D.C.	After receiving EIN	- File with D.C. Office of Tax and Revenue. <u>Additional Information:</u> www.taxpayerservicecenter.com/fr500/
<input type="checkbox"/> Establish a bank account.	After receiving Articles of Incorporation and EIN	
<input type="checkbox"/> Apply for a DUNS Number and register with System for Award Management (SAM).	After establishing bank account	- Renew SAM registration annually. <u>Additional Information:</u> DUNS: fedgov.dnb.com/webform/pages/CCRSearch.jsp SAM: www.sam.gov
<input type="checkbox"/> Obtain a Certificate of Occupancy for your building(s).		- Provide a copy to the PCSB. - Keep a copy on file at the school. - If leasing, request document from landlord. - If purchasing or revisions needed, apply with D.C. Dept. of Consumer and Regulatory Affairs (DCRA). <u>Additional Information:</u> brc.dc.gov/nonprofit/requirementsorg/coo.asp
<input type="checkbox"/> Obtain a Certificate of Good Standing.	After filing Form FR-500 with D.C.	- Provide a copy to the PCSB. - Keep a copy on file at the school.

		<p><u>Additional Information:</u> otr.cfo.dc.gov/otr/cwp/view,A,1329,Q,637465.asp</p>
<input type="checkbox"/> Have someone on staff with a D.C. Certified Food Manager's ID.	Prior to applying for Health Inspection	<p>- Person must have passed the ServSafe or Prometric Food Protection Manager Certification Examination.</p> <p><u>Additional Information</u> hrla.doh.dc.gov/hrla/cwp/view,a,1385,q,572148.asp</p>
<input type="checkbox"/> Schedule a Health Inspection.	Prior to applying for Basic Business License	<p><u>Additional Information</u> hrla.doh.dc.gov/hrla/cwp/view,A,1385,Q,572099,hrlaNav, 33257 .asp</p>
<input type="checkbox"/> File Form BRA-28 with DC	Prior to applying for Basic Business License	<p>- Due on January 15th after entity creation - File every two years thereafter</p> <p><u>Additional Information</u> dcra.dc.gov/DC/DCRA/Publication%20Files/DCRA/Corporations/New%20Corporations%20Forms/New%20NonProfit%20Forms/TwoYear_Report_Dom_For_NonProfit_Corp_BRA_28.pdf</p>
<input type="checkbox"/> Apply for a Basic Business License (BBL) with D.C.	After receiving Certificate of Occupancy and completing Health Inspection	<p>- Provide a copy to the PCSB. - Keep a copy on file at the school. - Apply with D.C. Dept. of Consumer and Regulatory Affairs (DCRA). - Apply in person for same-day processing and to ensure that required documentation is provided. - Have the school categorized as a "Retail Food Establishment - Restaurant" so that food service can be provided. - Renew every two years.</p> <p><u>Additional Information:</u> dcra.dc.gov/DC/DCRA/For+Business/Apply+for+a+Business+License</p>
<input type="checkbox"/> Schedule inspections to verify safety and structural soundness of the school building.		<p>- Need building inspection, fire department inspection, and approval from DCRA for the use of any explosives or flammable compounds or liquids in connection with courses taught at the school (if applicable). - Provide copies to the PCSB. - Keep copies on file at the school.</p> <p><u>Additional Information:</u> - D.C. Building Inspection: dcra.dc.gov/dcra/cwp/view,a,1343,q,601989,dcraNav, 33408 .asp - D.C. Fire Department Inspection: fems.dc.gov/fems/site/default.asp?femsNav= 31507 </p>
<input type="checkbox"/> File Application for Exemption (FR-164) with D.C.	After receiving 501(c)(3) approval from IRS.	<p>- File Form FR-164 with D.C. Office of Tax and Revenue.</p> <p><u>Additional Information:</u> Form FR-164: otr.cfo.dc.gov/otr/cwp/view.asp?a=1330&Q=621603#regexempt</p>
<input type="checkbox"/> Submit Automated Clearinghouse (ACH) Vendor Payment Enrollment Forms.	After establishing bank account	<p>- Submit online to OSSE. - Need bank account number and routing number.</p> <p><u>Additional Information:</u> https://ach.osse.dc.gov/ACH.aspx</p>
<input type="checkbox"/> Submit New or Significantly Expanding Public Charter School	In the spring prior to school opening	<p>- Submit New or Significantly Expanding Public Charter School Notification Form to OSSE via email (PCS.Notification@dc.gov).</p>

Notification Form to OSSE.		
<input type="checkbox"/> Provide documentation of current insurance coverage to the PCSB.	Prior to school opening	- Provide copies of insurance coverage to the PCSB. <i>Additional Information:</i> See <i>Chapter 2: Finance, Section 2.6: Risk Management</i> for additional information on required coverage levels.
<input type="checkbox"/> Schedule a site visit with the PCSB.	Just prior to school opening	- See Attachment 1.8: PCSB Pre-Opening Checklist .

Ensure original Articles of Incorporation are on file

This document is required for many purposes, including opening a bank account and applying for federal tax-exempt status. It is issued only once by the District and cannot be replaced. Store the original document in a safe place and make multiple copies to be used for applications.

Apply for Federal Employer Identification Number (EIN)

All charter schools must obtain a Federal Employer Identification Number (EIN) from the IRS in order to file for tax-exempt status. This 8-digit number, sometimes also known as a Federal Tax Identification Number, will also be necessary to open a bank account for the organization.

Schools can file for an EIN in one of three ways:

1. By filing online at the IRS website:
www.irs.gov/businesses/small/article/0,,id=102767,00.html
2. By phone at (800) 829-4933
3. By filing a hard copy of Form SS-4 with the IRS (available from the IRS website at www.irs.gov/pub/irs-pdf/fss4.pdf)

When filing online or by phone, there is no waiting period and you will receive your EIN immediately. If you choose to file a hard copy, there is a waiting period of one to five weeks.

Apply for 501(c)(3) Federal Tax-Exempt Status

Your charter school must be qualified as a tax-exempt organization under Section 501(c)(3) of the United States Internal Revenue Code. Section 501(c)(3) is just one of the sections in the Internal Revenue Code which grants tax exemption to nonprofit organizations; however, it is the most common one. For this reason, nonprofit organizations in general are often referred to as “501(c)(3) organizations.”

If you have not already begun during the charter application phase, you should immediately begin the process of filing for tax-exempt, or 501(c)(3), status after receiving your school’s operating agreement. Filing IRS Form 1023 serves as a charter school’s official request to the federal government for tax-exempt status. It is lengthy and sometimes complex. Many schools retain legal support for the 501(c)(3) process.

It may take up to one year for this application to be approved by the IRS. While some delays can be attributed to heavy IRS workload, approval time is also affected by the thoroughness and completeness of submitted applications. Therefore, schools are encouraged to be as thorough as possible in submitting all requested documentation, including attachments and any required Schedules.

The IRS determination recognizing tax-exempt status is retroactive to the date the application was filed and may be retroactive to the date of incorporation, as long as the application was filed within 27 months of the date of incorporation. Donors should be informed that tax-exempt status is pending and that while all donations are still deductible, the deduction is subject to being undone if tax-exempt status is ultimately not granted.

IRS Form 1023 is available for download at www.irs.gov/pub/irs-pdf/f1023.pdf. Instructions can be found at www.irs.gov/pub/irs-pdf/p557.pdf. The major elements of Form 1023 include:

1. Parts I through XI, plus any associated attachments, which include:
 - a. Specific details about the school's past, present, and planned activities.
 - b. Names, titles, mailing addresses, and annual attachments, including compensation amounts, for:
 - i. All officers, directors, and trustees
 - ii. Employees receiving annual compensation of more than \$50,000
 - iii. Independent contractors receiving annual compensation of more than \$50,000
 - c. Projections of likely revenues and expenses for the current year and the two following years, based on a reasonable and good faith estimate of future finances, for a total of 3 years of financial information.
 - d. Completed Schedule B (required for schools, colleges, and universities), including documentation of nondiscriminatory policy.
2. Articles of Incorporation
3. Corporate Bylaws (see [Attachment 1.1](#))
4. User Fee Payment

If the organization's average annual gross receipts have exceeded or will exceed \$10,000 annually over a four-year period, the fee is \$850. If gross receipts have not exceeded or will not exceed \$10,000 annually over a four-year period, the user fee is \$400. This is subject to change.

Once the IRS approves the 501(c)(3) application, the applicant receives an "advance ruling determination letter" stating that the organization is tax exempt and recognized by the IRS as a 501(c)(3) organization.

While charter schools that have filed for 501(c)(3) status are generally exempt from paying federal income taxes, accountants generally advise charter schools to file for an extension on their state income tax returns if their 501(c)(3) approval has not been approved by the time a school's return is due. Alternatively, schools may choose not to file and pay a penalty until 501(c)(3) status is awarded. This penalty can later be waived because 501(c)(3) tax-exempt status is retroactive to the date the application was filed. Be sure to consult your CPA or tax attorney about the full ramifications of this choice.

File Form FR-500 to register with D.C.

After receiving an EIN, schools will need to complete Form FR-500. This registers the school with the D.C. Office of Tax and Revenue and Department of Employment Services. Information to complete the form by paper or online can be found at www.taxpayerservicecenter.com/fr500/.

Establish a bank account

Once your school has received its Federal Employer Identification Number (EIN) and the Articles of Incorporation, you can open a bank account. You will need to decide what types of bank accounts your school's operation will require. One suggestion is to have one checking account for operating and payroll purposes and a separate interest-bearing account (such as a savings or money market account) that will yield more interest than a checking account without adding risk. Alternatively, some schools establish a single operating account with an overnight investment option that sweeps funds into money market instruments overnight to yield higher rates of interest. During your first few years of operation, you may want to choose the latter option with a single operating account, as you will likely not maintain a significant cash surplus throughout the year, and the time spent monitoring the balances in multiple accounts and transferring between accounts may become burdensome.

Apply for DUNS Number and register with System for Award Management (SAM)

The federal government has adopted the use of DUNS numbers and SAM registration to track how federal grant money is allocated. Schools will need to have a DUNS number and be registered in the SAM database to secure federal grant money.

The Data Universal Numbering System (DUNS) number is a means of identifying business entities on a location-specific basis. A DUNS number can be requested online or by phone. To request a DUNS number, go to fedgov.dnb.com/webform/pages/CCRSearch.jsp or call the D&B Government Customer Response Center at (866) 705-5711. You will need the following information:

- Legal name
- Trade name, Doing Business As (DBA), or other name by which the organization is commonly recognized
- Physical address (if one has been established)
- Mailing address (if different from physical address)
- Telephone number
- Contact name
- Standard Industrial Classification (SIC) code
 - 8211 is Elementary and Secondary Schools, which includes pre-school and adult education
- North American Industry Classification System (NAICS) code
 - 611110 is Elementary and Secondary Schools, which includes pre-school and adult education
- Number of employees at the school location
- Headquarters name and address (if there is a reporting relationship to a parent corporate entity (e.g., CMO or EMO))
- Legal structure of the organization (corporation, partnership, proprietorship)
 - Typically this is a non-profit corporation
- Year the organization started
- Answer whether this is a home-based business
 - Always answer “no”

System for Award Management (SAM) is the primary contractor database for the federal government. Information required for SAM registration includes the entity’s DUNS number, an Employer Identification Number (EIN), statistical information such as average number of employees and average annual receipts, and electronic funds transfer (EFT) information. To register, visit www.sam.gov. The time to process your SAM registration can take several weeks but will likely only take 1-2 business days. This registration needs to be renewed every year.

Obtain Certificate of Occupancy

The Certificate of Occupancy (C of O) certifies that the use of your building complies with zoning regulations and building codes. This is an especially critical document to have, as students will not be allowed into your building without it. **Provide a copy of the Certificate of Occupancy to the PCSB.**

If the school will be leasing its building, obtain the Certificate of Occupancy from your landlord. If possible, request to see the document prior to entering into a lease. Make sure to verify that the Description of Occupancy on your Certificate of Occupancy includes the following:

- School use
- Accessory kitchen or cafeteria (needed to serve food, regardless if it is prepared on-site or not)

- A maximum allowed occupancy greater than your student enrollment plus staff

If the school is purchasing an existing building or constructing a new one, or if changes need to be made to the current C of O, the school will need to apply for a Certificate of Occupancy from the D.C. Department of Consumer and Regulatory Affairs (DCRA). Information can be found at brc.dc.gov/nonprofit/requirementsorg/coo.asp. You will need to complete a short application with information on your business, occupancy, and building. Allow for adequate processing time by the DCRA once the application is submitted (at least two months; more if you think there is a chance the building may not initially comply with building codes).

If you are proposing a use that does not meet zoning requirements for your property, you may file an application for a special exception or variance with the Board of Zoning Adjustment. Information about zoning and acceptable uses for D.C. property is available at dcoz.dc.gov.

Obtain Certificate of Good Standing

The D.C. Office of Tax and Revenue will issue a Certificate of Good Standing to an organization that has no outstanding tax liability with the District. **The PCSB requires a copy of this certificate prior to the school opening.** The one-page application can be found at otr.cfo.dc.gov/otr/cwp/view,A,1329,Q,637465.asp. Allow 7 to 10 days for processing.

Have someone on staff with a D.C. Certified Food Manager's ID

To enable your school to serve food (whether or not it is prepared on-site), you will need to have the following items:

- Department of Health Inspection Certificate (see below)
- Certified Food Manager's ID

You will need to have someone on your staff with a D.C. Certified Food Manager's ID, which is obtained from the D.C. Food Safety and Hygiene Inspection Division (hrla.doh.dc.gov/hrla/cwp/view,a,1385,q,572148.asp), located at 899 North Capitol St NE. Required documentation includes the original certificate and passing test score from the ServSafe or Prometric Food Protection Manager Certification Examination, as well as two additional forms of identification.

If you need to have someone take the ServSafe or Prometric exam, contact the D.C. Food Safety and Hygiene Inspection Division at 202-535-2180 to inquire about upcoming exam dates, which usually occur once per month in the D.C. metro area. The license is valid for three years in D.C.

Schedule a Health Inspection

The health inspection must be scheduled with the Food Safety & Hygiene Inspection Services Division of the District of Columbia Department of Health (DOH). Call 202-535-2180 to schedule an inspection or visit hrla.doh.dc.gov/hrla/cwp/view,A,1385,Q,572099,hrlaNav,|33257|.asp for additional information.

Every food establishment (school, recreation center, church, community center, etc.) in the District of Columbia that provides pre-packaged and catered meals must provide the following at the time of inspection:

- School's Certified Food Protection Manager's ID, who must be on duty during all hours of operation and whose ID must be conspicuously posted
- Daily log of food temperatures recorded by the Manager at the time food is delivered to the establishment (140 degrees or above for hot food, 41 degrees or below for cold food)

- Daily log of refrigerator and freezer temperatures. Temperatures must be measured twice a day: by 8:00 A.M. and by 1:00 P.M.
- Copy of the Food Vendor Contract
- Copy of the Food Vendor's Basic Business License
- Copy of the Food Vendor's Certified Food Protection Manager's ID

File Form BRA-28 with D.C.

All non-profit corporations conducting business within DC must file Form BRA-28 with the D.C. Department of Consumer and Regulatory Affairs every two years. The report is due on January 15th of the year after incorporation and on or before January 15th of each second year thereafter. This one-page form can be found at

dcra.dc.gov/DC/DCRA/For+Business/Corporate+Registration/Two-Year+Report+for+Foreign+and+Domestic+Nonprofit+Corporation+BRA28.

Apply for a Basic Business License

Every school needs to apply for a Basic Business License (BBL) with D.C. Information required for this license includes:

- Certificate of Incorporation
- D.C. Tax Registration
- Certificate of Occupancy
- Department of Health Inspection/Approval

You will need to license the school as a “Retail Food Establishment - Restaurant” to ensure that you can serve food at the school. We suggest that you apply in person at the D.C. Department of Consumer and Regulatory Affairs (DCRA) to ensure that you have provided the required documentation and so that you can receive the BBL on the same day. Complete the BBL EZ-Form at dcra.dc.gov/DC/DCRA/For+Business/Apply+for+a+Business+License prior to your visit. There is a fee (currently between \$700 and \$800) to receive a BBL, and the BBL must be renewed every two years.

Schedule inspections to verify safety and structural soundness of the school building

The PCSB requires you to have several inspections of the school building to ensure that it is suitable for students to attend. These include a building inspection (with lead inspection), a fire inspection, and certification that the school is allowed to use explosives or flammable compounds or liquids in connection with courses taught at the school (if applicable to your school). Schedule these inspections as soon as possible to allow yourself time to remedy any issues that come out of the inspections. Contact 202-442-9557 to schedule the building inspection and 202-673-3331 to schedule the fire inspection. Further information can be found at dcra.dc.gov/dcra/cwp/view,a,1343,q,601989,dcraNav,|33408|.asp and [fems.dc.gov/fems/site/default.asp?femsNav=|31507|. Provide copies of the inspections and certification to the PCSB.](http://fems.dc.gov/fems/site/default.asp?femsNav=|31507|.)

File Application for Exemption (FR-164) with D.C.

Once the IRS approves the 501(c)(3) application, the school should file Form FR-164 with the D.C. Office of Tax and Revenue, which allows the school to make tax-exempt purchases and sales. The application is available at otr.cfo.dc.gov/otr/cwp/view.asp?a=1330&Q=621603#regexempt.

Submit Automated Clearinghouse (ACH) Vendor Payment Enrollment Forms

In an effort to expedite payment of D.C. obligations and reduce check-printing costs, OSSE strongly encourages all schools to enroll in the Automated Clearinghouse (ACH) Vendor Payment Program. This allows for the direct deposit of your funds from OSSE and will significantly decrease the amount of time before you receive funds due to you. You will need to

have a bank account established prior to completing the form. Instructions and information regarding the ACH Program can be found at <https://ach.osse.dc.gov/ACH.aspx>.

Submit New or Significantly Expanding Public Charter School Notification Form to OSSE

In the spring immediately prior to the start of the school year, new charter schools must provide written notice to OSSE of their projected enrollment. This is done to ensure that the federal formula funding is adequately and fairly allocated and so that new schools do not experience delays in receiving their funding allocations. The means of notifying OSSE is through the New or Significantly Expanding Public Charter School Notification Form, which will be sent to all charter schools in the spring or is available for download at osse.dc.gov. The completed form should be emailed to PCS.Notification@dc.gov. The deadline to submit is typically around the end of April.

New charter schools should make enrollment projections based on any factors that may reasonably indicate enrollment, including pre-enrollment and interest lists. OSSE may request to examine the data used to develop projections in new and significantly expanding charter schools at any time.

Existing charter schools will also need to complete this form if they expect to significantly expand. OSSE defines a significantly expanding charter school as a charter school that projects for any fiscal year an increase in total enrollment, due to a significant event, that is at least equal to 10% of the total enrollment for the preceding fiscal year or 50 students, whichever is less. OSSE defines a significant event as any of the following:

1. Addition of one or more campuses
2. Addition of one or more grades
3. Addition of one or more educational programs
4. Addition of one or more classes within already existing grades

Provide documentation of current insurance coverage to the PCSB

See *Section 2.6: Risk Management* of the Finance chapter for additional information on required coverage levels.

Schedule a Site Visit with the PCSB

Prior to the school opening to students, you will need to schedule a site visit with the PCSB that provides them the opportunity to ensure that everything is in order and all the necessary forms have been filed with them or are on file at the school. The PCSB maintains a Pre-Opening Checklist, which is provided as [Attachment 1.8](#). This checklist identifies key compliance issues to be addressed as well as the school's readiness to provide instruction (books, equipment, chairs, etc.). All items on the checklist are covered in this chapter or in the following ones.

Leading up to this visit, the PCSB will conduct orientations and workshops to discuss their expectations prior to opening. In addition, new schools are assigned two Performance Officers to guide them through the compliance and governance issues, as well as the PCSB's academic review process.

Section 1.2: Establishing the Board of Trustees

1. Overview

A charter school's board of trustees is the governing body of your school and has ultimate control over all policy development, operational decisions, and financial issues. The board holds the charter with the PCSB and is ultimately held accountable for the operation of the school.

Board responsibilities include:

- Setting the overall direction of the school
- Ensuring the school's academic program is successful, by the measure of both internal (school-level) and external (state- and federal-level) assessments
- Maintaining compliance with all requirements and regulations as stipulated in the school's charter
- Operating a fully viable and financially solvent organization

Your board should be an enormous source of assistance during the start-up phase, whether for legal and financial advice or fundraising support. A quality board of trustees not only provides expertise to the school, but also connects the organization to the wider community and lends a great deal of credibility to the school. Much of the information in this section came from the *Charter School Trustees Guide* (available at www.meetinghousesolutions.com).

2. Checklist

Task	Timeline or Deadline	Submission Requirements and Additional Information
<input type="checkbox"/> Purchase Directors & Officers liability insurance.	At first official board meeting	- PCSB recommends a minimum coverage level of \$1,000,000.
<input type="checkbox"/> Define board expectations, roles, and responsibilities.	At first official board meeting	
<input type="checkbox"/> Build the Board of Trustees.	Prior to and at first official board meeting	- Provide Board of Trustees membership roster to the PCSB. - Must have at least two parents of enrolled students on the Board once the school is operating.
<input type="checkbox"/> Articulate school leader's role.	At first official board meeting	
<input type="checkbox"/> Draft/revise corporate bylaws.	At first official board meeting	- See Attachment 1.1: Sample Corporate Bylaws
<input type="checkbox"/> Hold first board meeting to pass corporate bylaws and elect board officers.	At first official board meeting	- Provide meeting minutes to the PCSB.
<input type="checkbox"/> Create a School Leader & Board Accountability Performance Evaluation Plan.	Within first three months of meeting	- Provide evidence of School Leader evaluation to the PCSB.
<input type="checkbox"/> Adopt a Code of Ethics and Conflict of Interest bylaw and policy.	Within first three months of meeting	- See Attachment 1.2: Sample Conflict of Interest Bylaw and Attachment 1.3: Sample Conflict of Interest Policy
<input type="checkbox"/> Adopt Whistle-Blower Protection & Document Retention policies.	Within first three months of meeting	- See Attachment 1.4: Sample Whistle-Blower Policy and Attachment 1.7: Sample Internal Controls Manual
<input type="checkbox"/> Establish board calendar and meeting	Within first three months of meeting	- Provide board calendar of meetings and minutes of all board meetings to the PCSB.

procedures.		- See Attachment 1.5: Sample Board Meeting Agenda
<input type="checkbox"/> Develop a student recruitment plan.	As soon as possible	<u>Additional Information:</u> See Chapter 6: <i>Student Recruiting and Enrollment</i> for additional information.
<input type="checkbox"/> Draft and submit Annual Report.	By September 1 for previously completed school year (after conclusion of first year of operation).	- Provide Annual Report to the PCSB. <u>Additional Information:</u> See guidelines distributed by the PCSB at the end of each school year.

Purchase Directors and Officers (D&O) liability insurance

Directors and Officers (D&O) Insurance protects the officers and directors of any corporation against damages from claims resulting from negligent or wrongful acts in the course of their duties. Technically, the board should have D&O insurance before conducting any official board business, which is the point at which the board assumes legal liability for its decisions. The board should seek out quotes for the D&O insurance prior to its first board meeting, and then vote on the decision to purchase the insurance as one of its first official actions. Ensure that the coverage date begins on the day of the vote. If you wait to purchase D&O at a later date, please note that you are putting your board and the school at risk.

Define board expectations, roles, and responsibilities

A board of trustees is legally responsible to exercise its fiduciary role to ensure the school is properly managed. A successful board will need explicitly outlined expectations and a comprehensive awareness of its responsibilities. Additionally, each board member's role should be clearly defined and assigned.

The board's focus should be on results and not the day-to-day operation of the school, i.e., governance not management. Governance includes setting goals, stating expectations, and clarifying direction. Management entails accomplishing goals and carrying out activities. As it is quite easy for board members to slip into management rather than governance, a discussion on the difference between the two at the very first board meeting is helpful.

Early on, the board should develop written mission, vision, and core values statements. The board should also develop and approve a strategic plan for the next 2-5 years, as well as an operating plan for the current school year. These plans should provide goals for academics, finance, operations/facilities, and governance with both short-term and long-term objectives. Ideally, the full board will participate in this process, and at the conclusion the board will have assigned or identified the appropriate resources to accomplish the goals of the school.

Build the Board of Trustees

Choose and Recruit the Board

Before recruiting members, you should carefully consider the skills, qualities, and levels of diversity you wish for your board to demonstrate. The PCSB recommends a diversity of race, age, and gender, as well as skills in the following areas:

- Education
- Finance/Accounting
- Law
- Governance
- Development
- Real Estate/Facilities
- Personnel
- Business/Management

- Public Relations/Community Outreach
- Community Relations

If you plan to have the School Leader on the board, consider making that person a non-voting ex officio member of the Board.

The D.C. School Reform Act requires the following:

- An odd number of Trustees, not exceeding 15
- A majority of Trustees are residents of D.C.
- At least two Trustees are parents of a student attending the school

In practice, you will likely hold board meetings prior to having enrolled any students, thus making it impossible to meet the third requirement. Once your school is open, you should enlist two parents of students attending the school as soon as possible.

Once the board has been finalized, provide a membership roster to the PCSB with each Trustee's biographical information that includes the years of experience members have in the key areas listed above and identifies the parent representatives. Be sure to notify the PCSB of all board changes (in the form of a dated letter from the school) and keep an updated board roster on file with them at all times.

Elect the Board Officers

The Board of Trustees should elect a chair, vice-chair, treasurer, and secretary. You should set term limits for the officers, such as one-year term limits with the possibility of renewing for up to three consecutive years. Ideally, the terms will be staggered.

Establish Board Committees

The board should have a number of committees to handle specific areas of school governance. Commonly formed committees include a finance committee, development or fundraising committee, grievance resolution committee, school leader evaluation/compensation committee, and a nominating or governance committee. You may also wish to establish a policy/compliance committee that is involved in both the academic and operational policies of the school. Beyond these standing committees, short-term activities can be delegated to individual task forces.

Establish Board & School Stability Measures

To ensure the ongoing success of your board, consider establishing the following:

- Board succession plan
- School leadership succession plan
- Board member orientation process
- Board member handbook
- Board meeting briefing books

FOCUS and the PCSB offer governance workshops that you can incorporate into the new board members' orientation process. FOCUS also can connect you with experienced governance consultants.

Articulate school leader's role

The task of articulating the school leader's role is of critical importance. For many new charter school leaders, learning to successfully interact with a board can be a challenge. This is especially true when the school leader is coming from a profession outside of school administration or is coming from a "traditional" public school where a board of trustees does not exist. Another potentially challenging dynamic between the school leader and the board can arise if the school leader was one of the members of the school's founding team. A clear outline

of what expectations the board will have of the school leader and what the school leader should be prepared to handle is essential.

Draft/revise Corporate Bylaws

Once incorporated, a charter school is required to draft corporate bylaws. Bylaws contain general guidelines for the way the board operates; they are not intended to define operating procedures. If you have previously drafted bylaws for the charter application, review them with the board and revise if necessary. The initial or revised bylaws should be voted on at the first meeting of the charter school's board. Sample bylaws are provided in [Attachment 1.1](#).

Create a school leader & board accountability performance evaluation plan

Board members should assess, on an annual basis, the performance of the school leader. This performance review can be initially conducted by a subset of the board (i.e., the school leader evaluation/compensation committee) who can then report their findings and recommendations to the board as a whole. The review should encompass both an evaluation of the school leader's performance during the year and a recommendation for compensation in the upcoming year. Ideally, the evaluation should be measured against some pre-established objectives or annual goals or against the overall strategic/operational plan for the school. **The PCSB requires evidence of a written, annual school leader evaluation.**

Additionally, the board should evaluate both the effectiveness of its internal functioning and progress toward the goals it established for the school. Ideally, this plan should be established within the first three months of the board's operation and include instructional, operational, and financial goals.

Adopt a Code of Ethics and Conflict of Interest bylaw and policy

The board should draft and adopt a Code of Ethics and Conduct that requires directors, officers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities.

The school board should also develop a clear, written conflict of interest policy that addresses:

- Full disclosure by all board members
- Board member abstention from discussion and voting
- Staff member abstention from decision-making

Each board member should sign a copy of the conflict of interest statement and provide disclosure of any known financial interest that he/she, or a member of his/her immediate family, may have in any entity that transacts business with the school. These statements should be updated annually. See [Attachment 1.2](#) and [Attachment 1.3](#) for a sample conflict of interest bylaw and policy, which was originally provided in the PCSB Fiscal Policy Handbook. A sample code of ethics policy is available at www.independentsector.org/code_of_ethics.

Additionally, non-profit board members are expected to serve on a volunteer basis. If a board member or other related party has services to offer the school that go well beyond what the board member could provide pro bono and are better suited to the school's needs than any other bids received for the services, a school might consider contracting for such services with a board member. Schools should be extremely cautious about how they engage in any transactions with board members or other related parties.

Adopt Whistle-Blower Protection & Document Retention policies

Under the Sarbanes-Oxley Act, all nonprofit organizations must have a whistle-blower protection policy and a document retention policy. The school board should develop procedures for handling employee complaints and establish a confidential way for employees to report any

inappropriateness with regard to financial management. See [Attachment 1.4](#) for a sample whistle-blower policy provided in the PCSB's Fiscal Policy Handbook. See also the Record Retention section of [Attachment 1.7: Sample Internal Controls Manual](#).

Establish board calendar and meeting procedures

The school board should establish a twelve-month schedule of meetings, ideally with meetings occurring on a monthly basis. In order to make the best use of everyone's time, have an agenda for each board meeting and be sure to keep detailed minutes of what is conducted at each meeting. See [Attachment 1.5: Sample Board Meeting Agenda](#). The PCSB requires that you submit your board calendar of meetings and the minutes of all board meetings.

D.C. law does not currently require charter schools to open their board meetings to the public; however, it is strongly encouraged by the PCSB that you do make them so. If issues of a sensitive nature (e.g., hiring/firing, contract negotiations, etc.) require board discussion, this portion of the board meeting can always be done in a closed executive session.

Develop a student recruitment plan

The student recruitment plan is one of the most important tasks to develop and execute during the start-up phase. Since revenues are based on the number of students attending your school, it is critical that you are able to enroll the number of students upon which you are basing your financial projections. Chapter 6: *Student Recruiting and Enrollment* expands on this topic; it is mentioned here as a critical start-up component.

Draft and submit Annual Report

The PCSB requires submission of an Annual Report for the previously completed school year by September 1 following the end of the school year. This report is first due after the conclusion of your first year of operation and should contain information on the following:

- School Mission/Vision
- School Program
- School Staff
- Student Characteristics (including average daily attendance and demographics)
- Governance (including board roster)
- Finance
- School Performance
- School Demand and Parent Satisfaction (including re-enrollment percentages, student waitlist, and parent satisfaction survey results)

The PCSB typically distributes guidelines following the end of each school year.

3. Resources

- *Charter Schools Trustees Guide*. Available for order at www.meetinghousesolutions.com/pages/TrusteesGuide.html
- *Creating an Effective Charter School Governing Board Guidebook*. U.S. Department of Education. Available at www.uscharterschools.org/gb/governance
- *Creating an Effective Charter School Governing Board*. Charter Friends National Network (www.charterfriends.org)
- *Principles for Good Governance and Ethical Practice: A Guide for Charities and Foundations*. Independent Sector. Available at www.nonprofitpanel.org/Report/principles/Principles_Guide.pdf

Section 1.3: Organizational Structure & Basic Business Set Up

1. Overview

This section outlines how to put the initial structures in place to start functioning as a charter school. While the school leader should be familiar with the contents of this section, the individual responsible for the business and operational sides of the school must have an intimate and thorough understanding of the topics covered in this section.

2. Checklist

Task	Timeline or Deadline	Submission Requirements and Additional Information
<input type="checkbox"/> Create organizational reporting structure/division of responsibilities.	Immediately upon receiving charter	<i>Additional Information:</i> See Chapter 3: <i>Human Resources</i> for additional information.
<input type="checkbox"/> Establish school year calendar (start and end dates) and daily schedule.	Before beginning the student recruitment process	- Provide school calendar and class schedules to PCSB. <i>Additional Information:</i> See Chapter 4: <i>Academic Operations</i> , Section 4.2: <i>School Calendars</i> for additional information.
<input type="checkbox"/> Develop a student recruitment plan.	As soon as possible	<i>Additional Information:</i> See Chapter 6: <i>Student Recruiting and Enrollment</i> for additional information.
<input type="checkbox"/> Make critical administrative hires.		- Provide organizational chart, contracts, and position descriptions to PCSB.
<input type="checkbox"/> Establish an accounting system.	As soon as school begins administrative functions	- Charter schools must have an accrual based accounting system in order to comply with annual financial audit requirements.
<input type="checkbox"/> Establish internal financial controls.	As soon as school begins administrative functions	- See Attachment 1.6: Sample Segregation of Duties and Attachment 1.7: Sample Internal Controls Manual .
<input type="checkbox"/> Establish a payroll system.	As soon as school begins administrative functions	
<input type="checkbox"/> Set up purchasing, receiving, and distribution systems.	As soon as school begins administrative functions	<i>Additional Information:</i> See Chapter 2: <i>Finance</i> , Section 2: <i>Procurement</i> for additional information.
<input type="checkbox"/> Set up postal and shipping systems.	As soon as school begins administrative functions	
<input type="checkbox"/> Set up telephone service, internet access, and technology infrastructure.	As soon as school begins administrative functions	
<input type="checkbox"/> Create school and parent/student handbooks.	Prior to school opening	- Provide copies of policies within these handbooks to PCSB.
<input type="checkbox"/> Retain legal counsel.	As soon as school begins administrative functions	

Create organizational reporting structure and division of responsibilities

There are no set rules in terms of the titles and responsibilities associated with charter school leadership. This section, as well as Chapter 3: *Human Resources*, provides some guidance on how to configure your staff. You should also consider if you want to use full-time salaried employees or independent contractual staff for certain functions.

Plan school year and school day calendar

District regulations require that all primary and secondary schools include a minimum of 180 days of instruction in a regular school year. Each full day must be a minimum of six hours (except for pre-K, K, and evening schools), including time for lunch, recess, and class changes. In addition to ensuring that sufficient instructional time is being provided, school year and day calendars are also integral to a school's operational success. School year start and end dates, as well as daily start and end times, have implications for transportation and food services planning. **The PCSB will need a copy of your school calendar and class schedules, as well as documentation that they were distributed to students and families.** Ensure that your school calendar reflects that which was submitted in your charter application. See Chapter 4: *Academic Operations*, Section 4.2: *School Calendars* for more detailed information.

Develop a student recruitment plan

The student recruitment plan is one of the most important tasks to develop and execute during the start-up phase. Since revenues are based on the number of students attending the school, it is critical that you are able to enroll the number of students upon which you are basing your financial projections. Chapter 6: *Student Recruiting and Enrollment* expands on this topic; it is mentioned here as a critical start-up component.

Make critical administrative hires

Once the school's major positions have been filled, submit a copy of the school's organizational chart, signed employee contracts, and position descriptions to the PCSB.

Hire School Leader

The Principal/Executive Director is the executive, educational, and instructional leader of the school. The Principal/Executive Director, who serves as the lead administrator of the school, is hired and reports directly to the Board of Trustees. He/she will have the responsibility of implementing the vision of the board and will be the face of the school to students, parents and the community. He/she is responsible for hiring the instructional and operational staff, setting the standard of expectations, meeting with parents, communicating with the school board, representing the school to the chartering authority, and ensuring the school maintains compliance with its charter agreement, as well as with federal and local regulations. This position may eventually become two separate positions with an Executive Director serving as the executive leader of the school and a Principal overseeing the instructional aspects of the school.

Hire Business Leader

While the job title may vary from school to school (chief financial officer, finance manager, business manager, etc.), the scope of responsibilities – handling the financial, compliance, and business side of the school – is the same. The complexities of financial and compliance reporting and the integral role budgeting plays in running a successful school make this an extremely important hire.

Hire Operations Leader

Similar to the Business Leader, while the job title may vary from school to school (chief operating officer, operations manager, etc.), the scope of responsibilities – handling the operational side of the school – is the same. This person will be responsible for student

arrival/dismissal, student records, enrollment, withdrawal, attendance, meals, and transportation.

Establish an accounting system

In general accounting can be conducted on a cash or accrual basis. Cash accounting recognizes revenue and expenses when a cash transaction actually occurs. Accrual accounting recognizes revenue when it is earned and expenses when they are owed; this oftentimes will not align with when cash actually changes hands. **Charter schools are required by the PCSB to establish an accrual-based accounting system.**

The primary components of any accounting bookkeeping system are the chart of accounts, the general ledger, and a series of journals/sub-journals that are used to track the details regarding specific types of transactions.

Chart of Accounts

The chart of accounts is a numbered list of each item that your accounting system tracks. A typical chart of accounts will comprise several main categories – such as *Assets*, *Liabilities*, *Equity*, *Revenues*, and *Expenses* – each with multiple, numbered sub-accounts that capture specific financial operating details. Note that the PCSB’s Fiscal Policy Handbook contains a sample chart of accounts that can be used as a template. When setting up your chart of accounts, review reporting requirements specific to completing form 990 and structure it to facilitate that reporting.

General Ledger

The general ledger organizes financial information by account and is the main accounting record of a business.

Accounting Software

The level of detail required to meet your financial reporting needs will most likely require an accounting software system. There are many off-the-shelf solutions (e.g., QuickBooks, Peachtree, and Fund E-Z) that allow you to incorporate your own chart of accounts and easily track complex financial transactions.

Among the features of a quality accounting software program are:

- ***Budget Analysis:*** Accounting software should allow you to easily track projected revenues and expenditures against actual figures (broken-out by quarter and/or by month), then generate printable reports that allow you to share this information easily with board members and other staff.
- ***Purchase Order Management:*** With the volume of purchasing that is necessary in a charter school, it is almost impossible to track orders manually. Accounting software should allow you to enter purchase orders into the system – along with order numbers, descriptions, and prices – and then match the original orders to deliveries and payments.
- ***Check Printing:*** Manually writing checks can be a time-consuming activity. Many accounting systems let you automatically generate, post, and print checks onto preprinted check forms. Simply gather the invoices you want to pay, cross-check them against what has already been entered into the accounting system, make sure the amounts agree, then print and send.

Outsourcing Accounting

If you lack the resources to handle your accounting function in-house, consider using an outside accountant or bookkeeping service. These providers can offer a range of services, from simply

advising you on best practices to actually entering your school's data into a software program. Many firms will offer to compile and enter all the data using forms you provide and produce monthly, quarterly, and year-to-date reports.

Establish internal financial controls

Internal controls are the processes and procedures organizations put in place to minimize the likelihood of financial mistakes, such as improperly recording the money that is received and disbursed, and theft.

The following information comes from the Alliance for Non-Profit Management's FAQ entitled "*What internal controls are needed for cash disbursement?*" and gives examples of internal controls that are used by many nonprofit organizations. The complete version of this document is available online at www.allianceonline.org/content/index.php?pid=160.

- ***Segregation of Duties:*** Segregation of duties means that no individual should have control over two or more phases of a transaction. For cash disbursements, different individuals should authorize payments, sign checks, record payments in the books, and reconcile the bank statements. [Attachment 1.6: Sample Segregation of Duties](#) provides a sample segregation of duties for internal controls recommended by the PCSB in its *Fiscal Policy Handbook*.
- ***Authorization and Processing of Disbursements:*** Establish policies regarding who in the school can authorize payments. Some organizations designate this function solely to the business leader to ensure that a single person is paying attention to monies going out of the organization. In other cases, a department head might authorize purchases for that department, as long as they are within the department's budget.
- ***Reconciliation and Review:*** Reconciliation involves comparing transactions or activity recorded to other sources to ensure that the information reported is accurate. **The PCSB requires that schools reconcile their accounts – balance sheet and income statement – at least monthly.** Performance reviews of specific functions or activities may focus on compliance, financial, or operational issues.

In most schools, once the board approves the budget, there is no need to request authorization for individual purchases within that budget; however, unbudgeted or significant purchases, such as computers or other assets, may require additional approval from the board treasurer or board chair. It is important to agree and formally define what constitutes a significant expenditure requiring additional authorization and how these purchases will be handled.

Check Signing

In many cases, it is useful to require two signatures on checks, especially for purchases over a certain amount. The number of authorized signers should be kept to a minimum, while ensuring that daily business is not unnecessarily hampered. One solution is to have three or four people with check-signing authority to ensure that two signers are available to make disbursements.

Internal Controls Manual

You should draft an accounting manual that defines your school's policies and procedures for handling financial transactions. This manual can simply be a list of straight-forward descriptions of how everyday financial functions are handled (e.g., paying bills, depositing cash, and transferring money between funds) and who is responsible for these transactions. The manual will also be useful as a training document as your office staff grows or experiences turnover.

In addition, a charter school that receives federal grants must use fiscal control and fund accounting procedures that ensure proper disbursement and accounting for federal funds.

Recipients of federal funds must implement controls to 1) make sure federal funds are spent properly and 2) document that the funds are spent properly. To do so, charter schools are required to abide by financial management standards found in 34 CFR Section 80.20 (<http://law.justia.com/us/cfr/title34/34-1.1.1.1.25.3.129.1.html>).

[Attachment 1.7: Sample Internal Controls Manual](#) provides examples of internal controls recommended by the PCSB in its *Fiscal Policy Handbook*.

Establish a payroll system

Charter schools generally outsource the payroll function to a service provider such as ADP or Paychex, and we recommend that most schools do so. In addition to physically producing checks and making direct deposits, a payroll outsourcer will also calculate withholding taxes, workers' compensation, and disability payments; make payments on your behalf to federal, state and city governmental agencies; and manage tax-related filings.

It is vital that charter leaders understand how payroll is calculated, distributed, and managed, since salaries comprise approximately 50-60% of a school's operating expenses. Even if an outside service provider is actually producing the paychecks, the charter school's business leader is still responsible for indicating the wages to be paid and deductions to be made, so that the payroll service can deduct taxes accordingly.

Tracking Staff Time

Staff time should be tracked for three reasons:

1. Properly compensate non-exempt (i.e., hourly) workers
2. Match staff time to expense categories for reporting purposes
3. Track staff time for those paid with federal funds

During a school's start-up phase, many staff will assume multiple roles as instructors, administrators, fundraisers, etc. You should require that all employees who are allocating their time among instruction, administration, and/or fundraising activities track their time on an hourly basis. This information will be necessary when filing your school's annual tax return (IRS Form 990). Additionally, salaried staff should use a time tracking system to report any vacation time, sick time, etc.

Time tracking can be done either manually or via an off-the-shelf software program (e.g., ADP's EZ Labor Manager). The benefits of a software program include easy online access to time sheets and the ability for payroll managers to build in business rules that enforce reporting requirements, such as not letting full-time staff input less than 8 hours and signaling when a staff member has run out of allotted sick days.

Direct Deposit

Having your employees agree to have their paychecks deposited directly into their personal checking or savings accounts greatly reduces staff time for physically distributing paychecks and then making sure the checks have cleared the bank. Schools are encouraged to work with their payroll provider to arrange this service for their employees. Some payroll companies also offer the option of cutting checks directly from their bank account while withdrawing the total amount of payroll and taxes from the school's account. This eliminates the school's need to track un-cashed paychecks when reconciling monthly bank statements, thus saving the business leader a great deal of time.

Other Considerations

- ***Statutory and Voluntary Deductions:*** Employees are subject to two kinds of paycheck deductions:
 - Statutory deductions such as federal, state, city, unemployment, and disability taxes.
 - Voluntary deductions such as retirement (401(k) or 403(b)), FLEX (flexible spending accounts/FSAs), and health and dental insurance payments. In addition, the federal, state, and city governments also have requirements for how these funds are paid and reported. Work directly with your payroll agency to manage this function.

- ***Garnishments:*** At times a charter school will be informed by a government entity, such as a court or an agency department, that a certain portion of an employee's wages is to be withheld for child support, bankruptcy, etc. Work with the agency in question to finalize the details of how and when these payments are to be made. Make sure your employee is aware of the garnishment, and put the information in writing for his/her personnel file to avoid any potential miscommunication.

- ***Salaried vs. Hourly Employees:*** There are rules and regulations governing which employees must legally be classified as hourly (e.g., receptionists, teaching assistants, security guards, administrative assistants). After deciding your initial staffing plan, get advice from your auditor to determine when employees are eligible for overtime. Hourly workers' time should be tracked through the same system that is used to track salaried workers' hours for work above and beyond their regular duties.

- ***Employees vs. Independent Contractors:*** If temporary employees are being managed closely on a day-to-day basis, they must be paid as employees and have statutory deductions taken from their paychecks. Contractors such as consultants who have expertise and do not need to be managed closely and shown "how" to complete a task/project do not have taxes withheld and typically invoice the school to receive payment. Auditors will be strict with schools that classify temporary employees as independent contractors in order to avoid paying employer taxes. A staff member should also be designated to follow up with independent contractors at year's end to confirm that they have received their 1099 forms (see Chapter 2: *Finance*). Chapter 3: *Human Resources* provides more specific guidelines on determining whether a worker is an employee or an independent contractor.

Set up purchasing, receiving and distribution systems

The current PCSB requirements hold that for most categories of spending, schools are required to follow a specific public bidding procedure for purchases of \$25K or more (see Section 2.2: *Procurement* of Chapter 2: *Finance* for additional information). While it is always wise business practice to put any contracted service out for bids to ensure you are receiving a competitive price and service, you are not required to do so unless they meet the aforementioned purchase level.

Managing purchases can take up much more of the charter school leader's time than may be originally anticipated. A good practice is to designate a procurement coordinator who handles all purchasing from beginning to end, including buying, posting invoices, receiving, and returning items. This process alleviates confusion, ensures all activities are centralized for optimal efficiency, cuts administrative costs, and allows charters to consolidate purchases for maximum price discounts.

Set up postal and shipping systems

Early in the administrative life of the school, you will likely want to establish the following shipping, postage, and logistics accounts:

- UPS
- FedEx
- Messenger Service
- Pitney Bowes / Neopost – Postage Meter / Franking Machine

Learn the costs of sending certified and registered mail yourself at www.usps.com or through your postage meter to save the time waiting in line at the post office. If you find the cost of the postage meter too expensive for your first year, try handling this manually, and then revisit this decision in the future.

Set up telephone service, internet access, and technology infrastructure

When establishing telephone service, make sure to plan for administrative staff and designated fax lines in addition to classrooms. Cable connections to the internet will likely suffice in your early years; later on you may want to consider upgrading to fiber optic connections or dedicated telecommunication lines for faster speeds (but at a higher cost). Note that the PCSB requires your school have the ability to transmit data via a high speed internet connection of T-1 speed or better, i.e., greater than 1.544 megabits per second; most cable modems provide speeds faster than this.

Create School and Parent/Student Handbooks

You will want to create both a School Handbook and a Parent/Student Handbook that will document many of the policies and procedures of the school. **The PCSB requires that you submit to them the following policies:**

- Pupil and personnel policies
- Employment policies, including equal employment opportunities and maintenance of a drug-free workplace
- Policies for governance and operation of the school
- Informal complaint resolution policy

Retain legal counsel

Most charter schools utilize some form of legal counsel. This will be especially important during your first year of operation. Experienced counsel can help you avoid legal pitfalls and liability issues and also advocate on your behalf should your school become involved in a legal matter. Only if necessary should you keep an attorney on retainer. It is wise to include an attorney on your board of trustees and find a pro bono employment attorney to support you with the human resources challenges that arise.

Attachment 1.1: Sample Corporate Bylaws

BYLAWS

ARTICLE I STRUCTURE

Section 1.1. Structure SAMPLE PCS, Inc. (hereinafter "SAMPLE PCS") is a nonprofit corporation organized under the laws of the District of Columbia Nonprofit Corporation Act, D.C. Code, § 29-501 *et. seq.* (the "Code"). The Articles of incorporation of SAMPLE PCS (as amended from time to time, the "Articles of Incorporation") were filed in the office of the Department of Consumer Regulatory Affairs of the District of Columbia on January 1, 2010.

Section 1.2. Purposes. SAMPLE PCS is organized and is to be operated exclusively to carry out charitable and educational purposes, within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as now in effect or as may hereafter be amended (the "Code"), including, but without limitation, to operate, advise, and support a public charter school in the District of Columbia and to exercise all rights and powers conferred by the laws of the District of Columbia upon nonprofit corporations.

Section 1.3 Mission. SAMPLE PCS ... [INSERT MISSION].

ARTICLE II OFFICES

Section 2.1. Registered Office and Registered Agent. SAMPLE PCS shall have and continuously maintain in the District of Columbia a registered office and a registered agent whose office is said registered office, as required by the Code. The registered office may, but need not be identical with the principal office of SAMPLE PCS in the District of Columbia, and the address of the registered office may be changed from time to time by the Board of Trustees in accordance with applicable law.

ARTICLE III BOARD OF TRUSTEES

Section 3.1. Powers. The Board of Trustees shall be fiduciaries of SAMPLE PCS and shall set overall policy for the school. The Board may make final decisions on matters related to the operation of the school, consistent with the charter granted to the school, and other applicable law.

Section 3.2. Number. The Board shall consist of at least nine (9) and no more than fifteen (15) Trustees and maintain an odd number of Trustees for voting purposes. Thereafter the number of Trustees may be increased or decreased from time to time by resolution of the Board of Trustees, provided that no decrease in the number of Trustees shall have the effect of shortening the term of any incumbent Trustee and provided further that the number of Trustees shall never be less than nine (9).

Section 3.3. Qualifications. Board members shall be sought who meet quality, qualifications, and diversity standards set by the Board delineated in the Job Description of the Board. Such individuals will be eligible for nomination to the Board.

Section 3.4. Election. The initial Trustees shall be elected at the first meeting of the Board of Trustees immediately following receipt of the charter. Thereafter, the SAMPLE PCS

nominating committee, known as the Governance Committee, shall present to the Board a slate of potential Trustees and Officers for election by the Board of Trustees. The slate of Officers shall be presented at the annual meeting of the Board.

Section 3.5. Term of Office. The initial Trustees shall serve staggered terms such that the initial three (3) Trustees shall serve for three (3) years, the next three (3) Trustees shall serve for two (2) years, and any additional Trustees shall serve one (1) year terms. For trustees elected after the first meeting, terms of office shall be for three (3) years from the date of their appointments, or until their successors are seated. A full three-year term shall be considered to have been served upon the passage of three (3) annual meetings. After election, the term of a Trustee may not be reduced, except as specified in these bylaws. No Trustee shall serve more than two (2) consecutive three-year terms.

Section 3.6. Rights and Responsibilities. All Trustees shall have identical rights and responsibilities. All Trustees shall serve SAMPLE PCS with the highest degree of undivided duty, loyalty, and care and shall undertake no enterprise to profit personally from their position with SAMPLE PCS. All participants in Board work are bound by SAMPLE PCS's Code of Conduct, Conflict of Interest, and Confidentiality policy statements.

Section 3.7. Removal. Any or all of the Trustees may be removed with or without cause by a majority vote of the Trustees then in office at any regular or special meeting of the Board, provided that the agenda for the Board meeting includes the removal of a Trustee or Trustees.

Section 3.8. Resignation. Any Trustee may resign at any time by delivering written notice of his or her resignation to the Chair of the Board. Such resignation shall become effective upon receipt thereof by the Chair but the acceptance of such resignation shall not be necessary to make it effective. No Trustee may resign where the Board would be left without a duly-elected Trustee.

Section 3.9. Vacancies. Any newly created trusteeships and any vacancies of the Board of Trustees, arising at any time and from any cause, may be filled at any meeting of the Board of Trustees by a majority of the Trustees at any meeting in which a quorum is present. However, if the number of Trustees then in office is less than a quorum, the vacancies shall be filled by the affirmative vote of (a) a majority of the Trustees then in office or (b) a sole remaining Trustee. A Trustee so elected shall serve until the next annual meeting and until his or her successor is elected and qualified.

Section 3.10. Meetings. The annual meeting of the Board shall occur in the last quarter of the fiscal year at a date, time, and place fixed by the Board, for the election of Officers and Trustees and for the transaction of such business as may properly come before the meeting. There shall be at least ten (10) other regular meetings of the Board held each year. Regular meetings of the Trustees may be held at such time and place as shall from time to time be determined by the Board. Special meetings may be called at any time by the Chair, or Vice Chair, or any two (2) Trustees. A majority of the Trustees present, whether or not a quorum is present, may adjourn any meeting to another time and place.

Section 3.11. Rules of Order. Except where they may be in conflict with the Bylaws of SAMPLE PCS, the rules of order in the current edition of Robert's Rules of Order shall govern the conduct of all meetings of SAMPLE PCS.

Section 3.12. Notice of Meetings. Notice of the time and place of each special meeting of the Board, and, to the extent possible, a written agenda stating all matters upon which action is proposed, shall be delivered to each Trustee by first-class mail, electronic mail, or private carrier, and received at least two (2) days before the special meeting is held. Notice of a meeting

need not be given to any Trustee who submits a signed waiver of notice, whether before or after the meeting, to SAMPLE PCS for inclusion in the meeting minutes, or filing with the Board records. A Trustee's attendance at or participation in a meeting also waives any required notice to him or her of the meeting unless the Trustee, promptly upon his or her arrival objects to holding the meeting or transacting business at the meeting and does not thereafter vote for or assent to action taken at the meeting.

Section 3.13. Quorum and Voting. Except as otherwise provided by law, a majority of the entire Board shall constitute a quorum for the transaction of any specified item of business. Except as otherwise provided by law or these Bylaws, the vote of a majority of the Board of Trustees present at the time of a vote, if a quorum is present, at such time shall be the act of the Board.

Section 3.14. Committees. The Board of Trustees, by resolution adopted by the Board, may designate from among its members standing committees, each consisting of one (1) or more Trustees. The Board may designate one or more Trustees as alternate members of any committee, who may replace any absent or disqualified member at any meeting of the committee. The Chair shall appoint the chairperson of each committee, except of the Governance Committee which shall select its own chairperson. Committee members shall maintain minutes of each meeting and shall file copies of the minutes with the Secretary. Such committees shall have all the powers delegated by the Board except that no committee shall have the power to (a) authorize distributions, (b) approve or recommend to the Board the dissolution, merger, or the sale, pledge or transfer of all or substantially all of SAMPLE PCS's assets, (c) elect, appoint, or remove Trustees or fill vacancies on the Board or on any of its committees; or (d) adopt, amend, or repeal SAMPLE PCS's Articles of Incorporation or Bylaws. Each committee and each member of each committee shall serve at the pleasure of the Board of Trustees.

Section 3.15. Governance Committee. There shall be a standing nominating committee, known as the Governance Committee. This committee shall be composed of three (3) persons recommended by the Chair and elected by the Board of Trustees at its annual meeting. The duties of the Governance Committee shall be to (a) study the qualifications of candidates and present a slate of the best qualified as nominees for the vacant Trustee positions on the Board, (b) present a slate of nominees for Officers to the Board for election at the annual meeting, (c) recommend candidates to the Board to fill vacancies that arise outside the regular nominating process, (d) provide ongoing orientation to Trustees, (e) ensure Board policies are being observed, (f) oversee a Trustee assessment process to ensure optimum performance, and (g) recommend the appointment of a past Chair to the Board, if necessary, in the interests of continuity.

Section 3.16. Compensation. Trustees or members of a Board committee shall not receive any salary, compensation, or honorarium for their services. From time to time the Chair of the Board may propose to reimburse Trustees for select expenses incurred by them in carrying out their duties as Trustees. Said reimbursement must be voted on by the Board.

ARTICLE IV OFFICERS

Section 4.1. Number. The Officers of SAMPLE PCS shall be a Chair, Vice Chair, Secretary, and Treasurer, and such other Officers, if any, as the Board of Trustees may from time to time appoint. Any two or more offices may be held by the same person, except the offices of Chair and Secretary, provided that no individual may act in more than one capacity where action of two or more Officers is required.

Section 4.2. Election and Term. The Governance committee shall present a slate of Officers to the Board of Trustees. All Officers shall be elected by the Trustees at their annual meeting and shall hold office for the term of one (1) year. Each Officer shall continue in office until his or her successor shall have been elected and qualified, or until his or her death, resignation, or removal. A Trustee may serve more than one (1) term in the same office, but no more than two (2) consecutive terms in the same office.

Section 4.3. Resignation, Removal and Vacancy. An Officer may resign by giving written notice of his or her resignation to the Board Chair. Any Officer may be removed, with or without cause, by a majority vote of the Board. A vacancy in any office shall be filled for the unexpired term by a majority vote of the Board.

Section 4.4. Board Chair. The Board Chair shall preside at all meetings of the Board of Trustees. Pursuant to the terms of these bylaws, he or she shall have the power to sign alone in the name of SAMPLE PCS all contracts authorized either generally or specifically by the Board of Trustees and to execute and deliver other documents and instruments. The Chair shall also have such other powers and perform such other duties as the Board of Trustees may from time to time prescribe. In the event that the office of the Chair becomes vacant, the Vice-Chair shall become Chair for the unexpired portion of the term. In the event that the office of Vice-Chair, Secretary, or Treasurer becomes vacant, the Chair shall appoint interim Officers to fill such vacant offices until a scheduled meeting of the Board can be held.

Section 4.5. Vice-Chair. The Vice-Chair shall, in the absence or disability of the Chair, perform the duties and exercise the powers of the Chair. The Vice-Chair may have such powers and perform such duties as may be delegated thereunto by the Chair or prescribed by the Board of Trustees.

Section 4.6. Secretary. The Secretary shall be responsible for recording and maintaining the minutes of all meetings of the Board of Trustees; maintaining minutes recorded by committees of the Board; serving or causing to be served all notices of SAMPLE PCS; maintaining records (other than financial) of SAMPLE PCS such as the bylaws and the charter; authenticating the records (other than financial) of SAMPLE PCS; and performing all duties incident to the office of Secretary and such other duties as from time to time may be assigned to him or her by the Board. In the event of absence or disability of the Secretary, the Board of Trustees may appoint an Assistant Secretary to perform the duties of the Secretary during such absence or disability.

Section 4.7. Treasurer. The Treasurer shall keep or cause to be kept complete and accurate accounting records of SAMPLE PCS; shall cause to be deposited all moneys and other valuable effects of SAMPLE PCS in the name and to the credit of SAMPLE PCS in such banks and depositories as the Board of Trustees may designate; and shall authenticate the financial records of SAMPLE PCS. The Treasurer shall keep proper accounting records showing at all times the amount of the funds and other property of SAMPLE PCS, all of which records shall be open at all times to the inspection of the Board of Trustees. The Treasurer shall submit a report of the accounts and financial condition of SAMPLE PCS at each annual meeting. He or she shall perform all duties incident to the office of Treasurer, and such other duties as shall from time to time be assigned by the Board. The Treasurer shall give such security for the faithful performance of his or her duties as the Board may require.

ARTICLE V STAFF

Section 5.1 Staff. The Board of Trustees shall have the discretion to hire a chief staff administrator, who shall be responsible for carrying out the work of SAMPLE PCS in accordance with the policies established from time to time by the Board of Trustees.

ARTICLE VI MISCELLANEOUS

Section 6.1. Checks, Notes, and Contracts. The Board of Trustees is authorized to select such depositories as it shall deem proper for the funds of SAMPLE PCS. The Head of School, Board Chair, or Board Treasurer shall sign all bills, notes, receipts, acceptances, endorsements, and checks of SAMPLE PCS in an amount up to, and including, \$5,000.00. Any two of the Head of School, the Board Chair and the Board Treasurer shall cosign all bills, notes, receipts, acceptances, endorsements, and checks of SAMPLE PCS in an amount over \$5,000.00.

Section 6.2. Indemnification. SAMPLE PCS may, to the fullest extent now or hereinafter permitted by law, indemnify against judgments, fines, amounts paid in settlement, and reasonable expenses, including attorney's fees, any person made, or threatened to be made, a party to any action or proceeding by reason of the fact that he or she, his or her testator or intestate was a Trustee, Officer, employee, or agent of SAMPLE PCS. There shall be no indemnification in relation to matters as to which the Board finds that the employee, Officer, Trustee, or agent acted in bad faith or engaged in willful misconduct in the performance of a duty to SAMPLE PCS.

Section 6.3. Amendments. These bylaws will be reviewed at least once every four (4) years and shall be documented as to the date of such review. These bylaws may be amended at any meeting of the Board of Trustees by a majority vote of the entire Board of Trustees.

Section 6.4. Nondiscriminatory Policy. SAMPLE PCS admits students of any race, color, national origin, and ethnic origin to all the rights, privileges, programs, and activities generally accorded or made available to students at the school. It does not discriminate on the basis of race, color, national origin, ethnic origin, religious affiliation, sexual orientation, or gender in administration of its educational policies, admission policies, scholarship and loan programs, or athletic and other school-administered programs.

ARTICLE VII CONFLICTS OF INTEREST

Section 7.1. Purpose. The purpose of the conflicts of interest policy is to protect SAMPLE PCS's interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an Officer or Trustee of SAMPLE PCS. This policy is intended to supplement but not replace any applicable state laws governing conflicts of interest applicable to nonprofit and charitable corporations.

Section 7.2. Procedures.

(a) Duty to Disclose. In connection with any actual or possible conflicts of interest, any Trustee, Officer, or member of a committee with Board-delegated powers must disclose the existence of a direct or indirect financial interest and all material facts relating thereto to the Board of Trustees.

(b) Determining Whether a Conflict of Interest Exists. After disclosure of the financial interest and all material facts relating thereto, and after any discussion thereof, the Trustee, Officer, or

committee member shall leave the Board of Trustees' meeting while the financial interest is discussed and voted upon. The remaining Board of Trustees shall decide if a conflict of interest exists.

(1) After exercising due diligence, the Board of Trustees shall determine whether SAMPLE PCS can obtain a more advantageous transaction or arrangement with reasonable efforts from a person or entity whose involvement would not give rise to a conflict of interest.

(2) If a more advantageous transaction or arrangement is not reasonably attainable, the Board of Trustees shall determine by a majority vote of the disinterested Trustees whether the transaction or arrangement is in SAMPLE PCS's best interest and for its own benefit, and whether the transaction is fair and reasonable to SAMPLE PCS, and shall make its decision as to whether to enter into the transaction or arrangement in conformity with such determination.

(c) Violations of the Conflicts of Interest Policy.

(1) If the Board of Trustees has reasonable cause to believe that Trustee, Officer, or committee member has failed to disclose actual or possible conflicts of interest, it shall inform said individual of the basis for such belief and afford him or her an opportunity to explain the alleged failure to disclose.

(2) If, after hearing the response of the Trustee, Officer, or committee member and making such further investigation as may be warranted in the circumstances, the Board of Trustees determines that the member has in fact failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

Section 7.3. Annual Statements. Each Trustee, Officer, and member of a committee with Board-delegated powers shall annually sign a statement which affirms that such person:

(a) Receipt. Has received a copy of the conflicts of interest policy.

(b) Read and Understands. Has read and understands the policy.

(c) Agrees to Comply. Has agreed to comply with the policy.

(d) Tax Exemption. Understands that SAMPLE PCS is a charitable organization and that, in order to maintain its federal tax exemption, it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Section 7.4. Periodic Reviews. To ensure that SAMPLE PCS operates in a manner consistent with its charitable purposes and that it does not engage in activities that could jeopardize its status as an organization exempt from federal income tax, SAMPLE PCS may conduct periodic reviews. The periodic reviews shall, at a minimum, include the following subjects:

(1) Whether compensation arrangements and benefits are reasonable, based on competent survey information and the result of arm's length bargaining.

(2) Whether partnerships, joint ventures, and arrangements with management organizations conform to SAMPLE PCS's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes, and do not result in impermissible private benefit or an excess benefit transaction.

Attachment 1.2: Sample Conflict of Interest Bylaws

For purposes of this provision, the term “interest” shall include personal interest; interest as director, officer, member, stockholder, shareholder, partner, manager, trustee, or beneficiary of any concern; or having an immediate family member who holds such an interest in any concern. The term “concern” shall mean any corporation, association, trust, partnership, limited liability entity, firm, person, or other entity other than the organization.

No director or officer of the organization shall be disqualified from holding any office in the organization by reason of any interest in any concern. A director or officer of the organization shall not be disqualified from dealing, either as vendor, purchaser, or otherwise, or contracting or entering into any other transaction with the organization or with any entity of which the organization is an affiliate. No transaction of the organization shall be voidable by reason of the fact that any director or officer of the organization has an interest in the concern with which such transaction is entered into, provided:

1. The interest of such officer or director is fully disclosed to the board of trustees.
2. The organization follows standard procurement/contracting procedures to solicit estimates, bids, or resumes from other potential vendors/candidates. Upon review of these competing vendors/candidates, such transaction is deemed to be in the best interests of the organization.
3. Such transaction is duly approved by the board of trustees not so interested or connected.
4. Payments to the interested officer or director are reasonable and do not exceed fair market value.
5. No interested officer or director may vote or lobby on the matter or be counted in determining the existence of a quorum at the meeting at which such transaction may be authorized.

The minutes of meetings at which such votes are taken shall record such disclosure, abstention, and rationale for approval.

Source: *PCSB Fiscal Policy Handbook*

Attachment 1.3: Sample Conflict of Interest Policy

The standard of behavior at the _____ Public Charter School is that all staff, volunteers, and board members scrupulously avoid conflicts of interest between the interests of the _____ Public Charter School on one hand, and personal, professional, and business interests on the other. This includes avoiding potential and actual conflicts of interest, as well as perceptions of conflicts of interest.

I understand that the purposes of this policy are to protect the integrity of the _____ Public Charter School's decision-making process, to enable our constituencies to have confidence in our integrity, and to protect the integrity and reputations of volunteers, staff, and board members. Upon or before election, hiring, or appointment, I will make a full, written disclosure of interests, relationships, and holdings that could potentially result in a conflict of interest. This written disclosure will be kept on file and I will update it as appropriate.

In the course of meetings or activities, I will disclose any interests in a transaction or decision where I (including my business or other nonprofit affiliations), my family and/or my significant other, employer, or close associates will receive a benefit or gain. After disclosure, I understand that I will be asked to leave the room for the discussion and will not be permitted to vote on the question.

I understand that this policy is meant to supplement good judgment, and I will respect its spirit as well as its wording.

Signed: _____

Date: _____

Source: *PCSB Fiscal Policy Handbook*

Attachment 1.4: Sample Whistle-Blower Policy

General

XYZ PCS (Organization) Code of Ethics and Conduct (“Code”) requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Organization, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

It is the responsibility of all directors, officers and employees to comply with the Code and to report violations or suspected violations in accordance with this Whistleblower Policy.

No Retaliation

No director, officer or employee who in good faith reports a violation of the Code shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the Organization prior to seeking resolution outside the Organization.

Reporting Violations

The Code addresses the organization’s open door policy and suggests that employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee’s supervisor is in the best position to address an area of concern. However, if you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor’s response, you are encouraged to speak with someone in the Human Resources Department or anyone in management whom you are comfortable in approaching. Supervisors and managers are required to report suspected violations of the Code of Conduct to the Organization’s Compliance Officer, who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when you are not satisfied or uncomfortable with following the Organization’s open door policy, individuals should contact the Organization’s Compliance Officer directly.

Compliance Officer

The Organization’s Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code and, at his discretion, shall advise the Head of School and/or the audit committee of the board of trustees. The Compliance Officer has direct access to the audit committee of the board of trustees and is required to report to the audit committee at least annually on compliance activity. The Organization’s Compliance Officer is the chair of the audit committee.

Accounting and Auditing Matters

The audit committee of the board of trustees shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the audit committee of any such complaint and work with the committee until the matter is resolved.

Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations

The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

Source: *PCSB Fiscal Policy Handbook*

Attachment 1.5: Sample Board Meeting Agenda

7:30 P.M. - Call to Order, Roll Call, Determination of a Quorum

7:33 P.M. - Approval of Minutes (if no changes or amendments)

7:35 P.M. - Report from Chairman

7:45 P.M. - Officer Reports, Treasurer Report

8:00 P.M. - Charter School Administrator Report

8:15 P.M. - Old Business

- Status of Project (Name of Chairperson)
- Adoption of Amended Resolution (Name of Resolution)

8:30 P.M. - New Business

- Ratification of Agreement (Name of Agreement)
- Other New Business

8:50 P.M. - Adjournment

Attachment 1.6: Sample Segregation of Duties

Investment Policy				
	Board of Trustees	Executive Director	Business Manager	Office Manager
Decides how to invest cash	X	X		

Check Signing				
	Board of Trustees Chair/Treasurer	Executive Director	Business Manager	Office Manager
Has check signing authority (Board should designate maximum amount not requiring two signatures).	X	X		
May revoke check signing authority.	X (by vote of entire board)			
Oversees proper notification to banks whenever changes are made.			X	

Bank Reconciliations				
	Board of Trustees Chair/Treasurer	Executive Director	Business Manager	Office Manager
Opens monthly bank statements; conducts initial review of cleared checks.		X		
Performs bank reconciliations.			X	

Petty Cash Fund				
	Board of Trustees Chair/Treasurer	Executive Director	Business Manager	Office Manager
Ensures petty cash fund is locked and secured.			X	
Approves any disbursements over \$20.		X		
Reviews expense vouchers.			X	
Jointly make monthly counts of petty cash fund.		X	X	

Receipts				
	Board of Trustees	Executive Director	Business Manager	Office Manager

Chair/Treasurer				
Forwards all mail to appropriate addresses and all original checks to Business Manager.				X
Completes deposit form with date of receipt, name of sender, check amount, and account code.				X
Verifies accuracy of information.			X	
Makes deposit.		X		

Assets				
	Board of Trustees Chair/Treasurer	Executive Director	Business Manager	Office Manager
Maintains a complete list of all capital assets.			X	
Conducts complete physical inventory annually.		X		
Assesses adequacy of insurance coverage.		X		

Acquisitions				
	Board of Trustees Chair/Treasurer	Executive Director	Business Manager	Office Manager
Approves acquisitions greater than \$2,500.	X	X		
Approves acquisitions between \$500 and \$2,500.		X		

Dispositions				
	Board of Trustees Chair/Treasurer	Executive Director	Business Manager	Office Manager
Approves asset disposition requests.		X		
Upon ED's approval, lists asset for sale.			X	

Authorization of Debt				
	Board of Trustees	Executive Director	Business Manager	Office Manager

Chair/Treasurer				
Authorizes debt and documents in board minutes.	X			
Maintains loan documents and verifies periodically.		X		

Accrued Liabilities				
	Board of Trustees Chair/Treasurer	Executive Director	Business Manager	Office Manager
Maintains list of all common expenses that need to be accrued.			X	
Performs journal entries to ensure proper match with expenses recorded.			X	
Reviews adequacy of accrued expenses at fiscal year end.		X		

Source: *PCSB Fiscal Policy Handbook*

Attachment 1.7: Sample Internal Controls Manual

INTRODUCTION

XYZ PCA (“the Organization”) is a non-profit organization, whose mission is to[insert Organization’s Mission]. This manual describes the internal operating policies and procedures (internal controls) that shall be followed by all employees at all times.

The goal of the outlined procedures is to ensure that all financial transactions within the Organization are handled according to generally accepted accounting principles. It is imperative that employees follow these procedures to facilitate compliance with the documentation requirements of grantors and to maintain the internal controls set up by the Organization.

ACCOUNTING

Accounting Period

The accounting period of the Organization is a fiscal year beginning on July 1 and ending on June 30.

Accounting Method

It is the policy of the Organization to utilize the accrual basis of accounting that recognizes revenues when they have been earned and expenses when they have been incurred.

Chart of Accounts

All account coding information used for check requests/deposits, cash receipts, or other accounting documents can be found on the Organization's chart of accounts which is distributed to each employee. The Business Manager and/or the Operations Manager shall perform an annual review of the chart of accounts and delete any unused or obsolete accounts.

Reconciliations and Accuracy

It is the policy of the Organization to keep detailed records of all financial statement accounts. A monthly reconciliation of the cash account is performed by the Business Manager. All discrepancies should be investigated and resolved within one month.

Journal Entries

It is the policy of the Organization that the Business Manager is authorized to prepare journal entries. Journal entries shall contain a detailed description that will allow for complete understanding of the transaction. The bookkeeper is responsible for entering the journal entry into the accounting system and writing the computer assigned number on the journal entry. All journal entries shall be filed in numerical order by month in a binder for future reference.

Accounts Payable

It is the policy of the Organization to pay invoices within 60 days of their issue. Invoices of an amount which precludes payment within 60 days are put on a payment plan, allowing a monthly payment agreeable to both the Organization and the vendor. Unpaid expenses will be recorded in its financial records. As part of the fiscal year-end procedures, all subsequent bills paid by the Organization shall be reviewed by the Business Manager and considered for recording to the accounting period just ended.

Accounts Receivable

It is the policy of the Organization to bill for all activities within two weeks of services/goods being rendered/delivered and maintain an aging of AR, which is reconciled monthly. The Business Manager maintains AR. A paper copy of each invoice is also maintained chronologically, as well as a listing of each invoice by date, vendor, invoice number, service rendered, and amount billed. The Organization allows 45 days for payment from date of invoice. If payment has not been received within that time, a past due notice is sent. Approximately 10

days is allowed for response. If the invoice remains unpaid without explanation, a phone call or demand notice will be sent from the Head of School.

Accrued Liabilities

It is the policy of the Organization to record and monitor accrued liabilities. The Business Manager will review the general ledger to identify expenses that need to be accrued at the end of the fiscal year. The proper reversing entries will be made by the Business Manager at the beginning of the next fiscal year.

Prepaid Expenses

It is the policy of the Organization to treat payments of expenses that have a time-sensitive future benefit as prepaid expenses in the financial records and to expense them in the proper period. Payment of any expense of \$100 or less will not qualify as a prepaid expense. Reconciliations of prepaid expenses will be performed by the Business Manager at year's end.

Financial Statement Preparations and Distributions

It is the policy of the Organization that at the end of each month, the bookkeeper prepares financial statements including the Statement of Financial Position and individual Statements of Functional Revenues and Expenses. Financial statements shall be distributed for review to the Business Manager. A summary of the financial statement shall be distributed to the Board of Trustees at their meetings and to the D.C. Public Charter School Board as requested.

Audits

Independent audits are completed annually by the accounting firm selected by the Organization's Board of Trustees. The annual IRS Form 990 is completed by the accounting firm engaged to manage the audit. Upon completion, audits are reviewed by the Finance Committee and submitted to the Board of Trustees for approval. All audits should include a management letter.

BUDGETING

Budgets for the Organization are set annually. The Board of Trustees will define the Organization's broad goals and mission. They will also decide on annual objectives. The Board will review actual versus budget performance at least quarterly. Budget variances will be explained along with any recommendations for corrective action as required. Changes and revisions to the budget during the year are made by the Business Manager. The Business Manager in collaboration with the Board Chair will determine if the changes are material enough to warrant Board approval.

The Organization will:

- Plan the scope and level of the Organization's activities with sufficient funds earmarked for all goals, policies, or projects approved by the Board of Trustees.
- Estimate sources of revenues for all entities for the appropriate time periods.
- Estimate the use of funds for all entities for the appropriate time periods and specify how services are to be provided and where they are applied or used.
- Prepare a list of all assumptions used in the budget preparation. Prepare a narrative support statement for each budget line item.
- Obtain approval by the Board of Trustees.

The Head of School and appropriate staff will establish guidelines, priorities, and assumptions for preparation of the budget. These assumptions will be communicated to all Program Managers. In addition, procedures and budgeting formats are established and a timetable is developed.

Preparation and Approval of the Budget

All Program Managers, in consultation with the Head of School and other appropriate staff, will prepare their projections of revenues and expenditures for planned services, projects, and programs. The Head of School and appropriate staff will develop budgets for accounts that are not overseen by a Program Manager. The staff members responsible for the budget preparation will consider historical data along with future growth plans. They will also factor in any shifts or adjustments to staffing levels along with the related fringe benefits.

Once the budgets are complete and have been approved by the Head of School, they will be submitted to the Business Manager for consolidation and incorporation into a total Organizational budget. The Finance staff members will review the consolidated budgets. After any adjustments or changes in line items, the budget will be submitted to the Board of Trustees for approval.

Based on monitoring efforts and events having occurred during the year, budget revisions should be initiated, reviewed, and approved by the Head of School. Approved budget revisions will be communicated to the Finance staff members. The Business Manager in collaboration with the Board Chair will determine if the changes are material enough to warrant Board approval.

Once the budget is approved, it is up to the appropriate management to implement the budget plan. Monthly variance reports will be prepared and submitted to the Business Manager and the Board of Trustees. Explanations of budget variances will accompany the analysis.

BANKING

Bank Accounts

The approval of the Board of Trustees or Chairman of the Board is required to open and close bank accounts.

Check Signers

It is the policy of the Organization to give check-signing authority to the following positions:

- Head of School
- Board Chair

The Head of School may give a responsible employee temporary check signing authority as long as a proper segregation of duties exists. Corporate checks must be signed by at least two persons, designated by the Board of Trustees, if the amount is more than **\$5,000**. Otherwise, only one signature is required on any check. Checks shall be issued only when clearly within the approved budget or with the Finance Committee or Treasurer's approval as designated by the Board of Trustees.

Safeguarding of Checks

It is the policy of the Organization that unused check supplies be safeguarded by the Operations Manager in a locked file cabinet. Signed checks which have not been mailed shall be placed by the Operations Manager in a locked file until the following day.

Old Checks

It is the policy of the Organization to investigate all outstanding checks over three months old in conjunction with year-end procedures. The Organization shall contact the payee to resolve the issue.

Voided Checks

It is the policy of the Organization that the Business Manager shall maintain a Voided Check Log and document every check that has been voided, regardless of the reason. If voided checks are physically available, they will be marked "VOID" and filed in the Organization's Voided Check File. If voided checks are not physically available, the Organization's copy of the banks' stop-payment order will be filed with the journal entry recording the fee.

Check Endorsement/Stamp

It is the policy of the Organization for the Business Manager to endorse checks with a stamp prior to deposit as follows:

For Deposit Only

An appropriate bank stamp may be substituted for the Organization "For Deposit Only" stamp if such stamp is unavailable for use.

Bank Reconciliations

The Business Manager will do an initial review of checks that cleared during the prior month and perform the bank reconciliations within 14 days after receiving the bank statement. The Organization's Business Manager and external bookkeeper shall investigate all significant:

- Unmatched data in cash receipts and cash disbursement journals that did not clear the banks within one month;
- Unmatched items on bank statements judged erroneous;
- Mismatched items in cash receipts and disbursement journal and bank statement items.

Prohibitions

The following procedures regarding check writing are prohibited:

- Checks payable to "bearer" or "cash";
- Checks signed in blank;
- Utilizing checks out of sequence.

Credit Cards

The Organization will maintain corporate credit cards which are issued to appropriate staff designated by the Head of School. The purpose of these credit cards is to facilitate travel, procurement, and accounting, and they are to be used solely for Organization business. Any expenses found not to be authorized by the Organization become the responsibility of the staff member, and the Organization will deduct these expenses from future payment due. All rewards earned with the use of any Organization credit card will be accrued for the use of the Organization.

CASH MANAGEMENT

Receipts

Cash/original checks shall be forwarded directly to the Organization's Business Manager, who will complete the following steps:

PROCESS FOR DEPOSITS:

- (1) Complete the Deposit Summary Form using an accounting software package. Form will include the following:
 - a. Date the check was received
 - b. Name of sender
 - c. Check amount
 - d. Account number to which the check shall be recorded
 - e. Check number
- (2) Make a copy of the check and include it with a copy of the Deposit Summary Form.

- (3) Write up Deposit Slip.
- (4) Endorse check using ink stamp.
- (5) Deliver endorsed check(s) and original Deposit Slip to appropriate bank.
- (6) Attached to receipt from bank transaction, a copy of check(s) deposited and a copy of the deposit summary form. Place all documents in the "deposited checks" folder.

Cash/checks received shall be forwarded directly to the Business Manager along with supporting documentation. Amounts under \$50 will be placed in the petty cash box. Greater amounts will be taken to the bank by the Head of School or Business Manager.

Cash Disbursements

It is the policy of the Organization that all requests for check disbursements are written in ink on a payment request form with the following information:

- Name of the payee and address
- Payment amount and reason for payment
- Signature of the Head of School as approval
- Signature of Program Manager or necessary authorizer

The documentation shall prove the legitimacy of the request and substantiate the payment. All payment request forms shall be written by the Business Manager and approved by the Head of School, as well as the responsible program manager when necessary.

The Business Manager shall process all payment request forms at least once every two weeks. Printed checks along with all supporting documentation shall be forwarded to the Head of School for signing.

The Business Manager is responsible for mailing all signed checks to the vendors, and for filing by vendor all stubs of checks with corresponding invoice documentation and completed payment request forms for future reference. Cash disbursements shall be released at the latest acceptable time, without affecting relationships with vendors. Early payment discounts shall be taken advantage of if they result in benefit.

Petty Cash Fund

It is the policy of the Organization to maintain a petty cash fund of \$200 on an imprested basis. It is the responsibility of the Business Manager to ensure that the petty cash fund is under lock and key at all times. Disbursements from the petty cash fund are available for expenditures totaling under \$20 unless approved by the Head of School and may only be made for approved expenditures. An original receipt must accompany every disbursement. The person receiving the cash and the person disbursing the cash must sign a petty cash voucher in ink. The petty cash fund will be replenished as needed but at a minimum of once a month. The petty cash replenishment check will be made out to the individual with the word "custodian" following the individual's name. The Business Manager will review the expenses for reasonability. Cashing checks for employees from the petty cash fund is prohibited. The Business Manager in the presence of the Head of School shall make periodic counts of the petty cash fund.

Investment Policy

It is the policy of the Organization to invest excess cash in the following list of approved investments:

- Savings and Checking Accounts
- Certificates of Deposit
- Money Market Funds
- Treasury Securities not to exceed a maturity of 12 months.

The decision to invest cash in approved investments must be made by the Head of School in consultation with the Business Manager. The Business Manager may approve proposals regarding investments by fax, email, or phone conversation. The Organization will maintain at all times enough cash to cover expenses for at least three months.

Cash and Cash Equivalents

For purposes of the cash flow statement and financial statement presentation, cash and cash equivalents are short term, highly liquid investments with maturities of three months or less. Certificates of Deposit with original maturities in excess of three months are considered to be cash, provided that the stated terms do not restrict the withdrawal of funds and such withdrawals do not have substantial penalties associated with them.

Loans

It is the policy of the Organization to prohibit loans to employees and board members under all circumstances.

Expense Reimbursement

It is the policy of the Organization to reimburse staff for expenses incurred while doing business for the Organization. Various travel expense limitations and guidelines have been established as follows:

Air Travel

Staff may make their own air travel arrangements or use a travel agent authorized by the Organization. Air travel shall be reimbursed at the lowest feasible coach fare available. Air travel arrangements should be made at least two weeks before the flight date. First-class air travel may be used in an emergency if prior approval is received from the Head of School. The original airline ticket must be attached to the Employee Expense form. For electronic tickets, attach confirmation.

Hotel/Motels

Staff may make their own hotel or motel arrangements or use a travel agent authorized by the Organization. The Organization will reimburse for reasonable room charges for one person. Occupancy of double rooms or suites may be approved by Head of School if deemed in the interest of the Organization. Other expenses billed to the hotel room will be reimbursed only if they are specifically related to school business. Deductions for any personal expenses that appear on a hotel bill should be made on the employee expense report form. Hotel and motel rooms, as well as incidental expenses, are authorized one night before and/or one night after a meeting as travel conditions require. An extra hotel night will be reimbursed if it allows for significant airfare savings due to a Saturday night stay.

Meals

Expenses for meal costs will be reimbursed based on the federal per diem. Receipts must be attached to the travel expense reimbursement form. Charges for alcohol that are approved by the Head of School may be reimbursed, but must be charged to the unallowable costs account. Receipts for group meals should include a notation of participants.

Bus, Rail, Taxis, Local Transportation, and Parking

Charges for these are reimbursable with an original receipt, where possible.

Car travel

When personal automobiles are used for school-related travel, mileage reimbursement shall be at the level approved by the US Internal Revenue Service. Mileage must be documented with date of travel, place of origin, destination, total number of miles, mileage reimbursement rate, and total amount of reimbursement. Reimbursement for car rentals and associated gas expenses

are authorized when necessary for school-related purposes. Commuting mileage will not be reimbursed. The cost of gas will only be reimbursed when using a rental car.

Miscellaneous

Reasonable gratuities for services related to school-related business will be reimbursed. The date, amount, and purpose must be noted on the travel expense report. Reasonable laundry and valet services will be reimbursed for stays of over five days or in emergency situations. Telephone costs for school-related calls during travel are reimbursed. One telephone call to the staff person's household per day will be reimbursed.

Reimbursement process

Expense reports must be submitted within 30 days of the end date of travel in order to be reimbursed. Receipts are required for all expenses except metro fare, tolls, and non-restaurant tips under \$10. Tips, tolls, and metro fare over \$10 must be documented with receipts. Reimbursement forms must be signed by the employee being reimbursed, the Head of School, and the Program Manager, if relevant. The following items shall be included on the travel reimbursement form:

- Name of employee
- Itemization of expenses with original invoice documentation regardless of the amount of expense
- Date of travel
- Purpose of travel

Unallowable Expenses

Reimbursement will not be made for items of a personal nature or for entertainment, unless approved by the Head of School. These expenses include but are not limited to movies and alcohol expenses.

Phone Calls While on Travel

It is the policy of the Organization to reimburse staff for school-related long-distance phone calls made from outside the Organization. An itemized phone bill should be submitted, including which cost center each item should be charged to.

DEBT

Assumption and Authorization of Debt

Determination of the need to assume and authorize debt will be made by the Head of School, Business Manager, and the Board of Trustees. All borrowing of funds and establishment or increases of all credit lines must be approved by the Board of Trustees, unless designated otherwise. This authorization shall be documented in the minutes of the Committee meetings. The original debt agreement shall be maintained by the Business Manager in a safe place and the existence of these instruments shall be verified periodically.

Long-Term Debt

It is the policy of the Organization to include the current portion of long-term debt with current liabilities on the financial statements. Only the noncurrent portion of the long-term debt will be included in the long-term debt section of the financial statements. The current portion of debt is considered to be the amount of principal due to be paid over the ensuing twelve month period, or any debt expected to be refinanced within the same twelve month period.

GRANTS & DONATIONS

Grants

It is the policy of the Organization for the Head of School to send a letter requesting contributions from corporations and foundations. Returned responses and checks are to be

forwarded to the Business Manager who will file one copy and complete a deposit form and record any contribution on the general ledger.

If any responses received indicate payment at a future date, the date shall be noted by the Business Manager and monitored for payment. If any expected payments are not received, then the Head of School shall be notified and a follow-up call will be placed requesting payment. The following classes of support will be used by the Organization:

Unrestricted Support

Support that is not subject to donor-imposed restrictions. This classification includes dues, support subject to donor-imposed conditions which have been met in the current year, and support previously subject to donor-imposed restrictions that have been lifted.

Temporarily Restricted Support

Support subject to donor-imposed restrictions that may or will be met, either by actions of the Organization and/or the passage of time. When a restriction expires, temporarily restricted support is to be reclassified to unrestricted support and reported in the statement of activities as net assets released from restrictions.

Permanently Restricted Support

Support that is subject to donor-imposed stipulations must be maintained permanently by the Organization. Generally, the donors of these assets permit the use of all or part of the income earned on any related investments for general or specific purposes.

The Head of School is responsible for determining whether contributions made are available for unrestricted use or specifically restricted to use. For contributions which are other than unrestricted, the Program Manager(s) will be responsible for documenting and monitoring the compliance with those restrictions and determining whether the restrictions have been met.

Unconditional promises to give that are expected to be collected within one year are to be recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are to be recorded at the present value of their estimated future cash flows. The discounts on those amounts are to be computed using risk-free interest rates applicable to the years in which the promises are received. Amortization of the discounts is to be included in contribution revenue. Unconditional promises to give shall be recognized as contribution revenue and receivable in the period in which the promise is received. Conditional promises to give are not to be included as support until the conditions are substantially met.

Contributed Equipment

It is the policy of the Organization to report gifts of equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Contributions of equipment shall be recorded at fair value of the asset at the date of the donation. Fair value shall be determined by the Business Manager and may be measured by quoted market prices for similar assets or replacement cost.

Acknowledgement of Contributions

It is the policy of the Organization to acknowledge all contributions made regardless of the amount of contribution. It will be the responsibility of the Head of School and/or Communications Manager to prepare all corporate, foundation, and other contribution acknowledgements.

Refundable Advances

It is the policy of the Organization that cash receipts in excess of costs incurred on conditional grants are to be reflected as refundable advances until they are expended for the purpose of the grant, at which time they will be considered earned and recognized as unrestricted support.

ASSETS

Fixed Assets Capitalization

All assets with a useful life of greater than one year and costing more than \$1,000 will be capitalized and will be recorded in the fixed asset records. Any asset that does not meet these criteria, such as small tools and equipment or repairs and maintenance, will be expensed.

The cost basis of furniture and equipment assets will include all charges relating to the purchase of the assets including the purchase price, freight charges, and installation if applicable.

Leasehold improvements are to be capitalized if they relate to the renovation of an existing building. Expenditures incurred in connection with maintaining the existing building in good working order shall be expensed as a repair.

Depreciation

Depreciation methods/lives for assets shall be selected for consistent financial reporting purposes. The following depreciation methods and useful lives shall be used for the following asset classifications for financial reporting purposes.

Asset Class	Useful Life	Method
Computers	Three Years	Straight Line
Office Furniture and Equipment	Seven Years	Straight Line
Classroom Furniture and Supplies	Seven Years	Straight Line
Leasehold Improvements	Remaining Life of Lease	Straight Line

Acquisitions

All purchases of assets costing more than \$500 will be approved by the Head of School.

Dispositions

Capital assets may be sold or traded-in for new equipment. An Asset Disposition form is to be completed and approved by the Head of School. Upon approval, the Organization may advertise the property for sale. After completion of the sale, the Asset Disposition form will be submitted to the Operations Manager who will delete the item from the asset records and record any gain or loss on the disposition.

Nonfunctioning or obsolete property with no value will be reported to the Operations Manager on the Asset Disposition form with the description, serial number, and condition. The Operations Manager will inspect all nonfunctioning or obsolete property before it is removed from the Organization and discarded. The asset will then be removed from the asset records.

Any asset that is missing or has been stolen will be reported in writing to the Head of School as soon as possible. The description, serial number, and other information about the lost item shall be included in the report. The Operations Manager will determine the proper course of action and will notify the Organization's insurance carrier and any outside authorities if deemed appropriate. If unrecovered, the asset will then be removed from the assets records.

Inventory

The Operations Manager will maintain a detailed listing of each capital asset item along with depreciation records which will include the description, date acquired, vendor, cost basis, assigned department, depreciation method/life, accumulated depreciation, and net book value. The Operations Manager shall complete a physical inventory of property and equipment that will be compared to the detailed fixed asset listing on an annual basis. At this time, an assessment shall be made as to the adequacy of insurance coverage in force.

PAYROLL AND PERSONNEL

Record Keeping

It is the policy of the Organization for the Operations Manager to maintain all employee files, which include employee pay history and withholding authorizations. An employee letter, which will include the employee's rate of compensation and effective date, will initiate the hiring of a new employee. All changes to standing payroll data shall be authorized in writing by the Head of School including: new hires, terminations, and pay rate changes. Employees shall authorize in writing any voluntary payroll deductions and court-ordered payroll deductions.

Payroll Deductions

It is the policy of the Organization to properly record payroll deductions and pay the appropriate third parties on a timely basis. Also all payroll reports to third parties shall be submitted on a timely basis.

Personnel Leave

It is the policy of the Organization to carry accrued leave on the financial statements as a liability, according to the personnel policy. Sick, vacation, personal, and administrative hours or days are requested by all staff members on a Time Off Request form stating the dates and total number of hours or days requested. These advance requests are given to the employee's Supervisor to be approved. When approved, the form is forwarded to the Business Manager. The time to be taken is recorded in the personnel records. Accrued vacation is recorded in the accounting system and updated each year based on vacation earned and taken. Accrued vacation per employee will not exceed the maximum carry over allowed in the Organization's personnel manual.

CONTRACTS

Contract Authority

It is the policy of the Organization to grant authority to sign contracts and grant agreements to the Head of School with the following provision:

All and contracts to be signed must be consistent with the mission statement, philosophy, goals, and objectives of the Organization. If there is a possibility, or the appearance of a possibility, that a contract would be outside the mission of the Organization, the Head of School will consult with and receive approval from the Board of Trustees.

Independent Contractors

It is the policy of the Organization to evaluate criteria established by the IRS when assigning individual employee or independent contractor status. Individuals qualifying as independent contractors will sign an Independent Contractor Agreement and will be issued, by the Organization, IRS Form 1099 if compensation is \$600 or more if they are other than a corporation.

The procedure for hiring a consultant is to prepare a contractual agreement detailing the following items:

- Detailed description of services or tasks to be performed and description of deliverables.

- The time frame in which these services/duties are to be completed.
- The rate of pay.
- When payment will be made.
- What expenses will be reimbursed.

The contract shall be signed by the consultant, the Head of School, and the Program Manager if relevant. Members of the Board of Trustees or working groups of the Organization may not enter into a contract with a consultant on behalf of the Organization. The contract must have a payee identification number (Social Security Number or Employer Identification Number), phone number, and home address of the consultant. If services are extended beyond the contract's time frame or additional money is required, a new contract or an addendum must be written.

OTHER PRACTICES

Federal Grant Requirements

It is the policy of the Organization to adhere to all federal guidelines including OMB Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations," OMB guidance A-87 and 34 CFR 80.20 for financial management standards, 34 CFR 80.36 for procurement standards, and 34 CFR 80.32 for inventory management standards. Staff administering activities of grants provided by federal funds shall be responsible for ensuring compliance with the requirements of each of the above regulations as well as the specific requirements contained in the grant agreements.

Insurance

It is the policy of the Organization that on an annual basis, the Operations Manager shall review all insurance coverage in force prior to renewal to determine if coverage is deemed to be adequate. Limits, types of coverage, and deductibles shall be considered. The Head of School shall approve any changes.

General Business Owners insurance will be maintained on the following:

- General Liability
- Directors and Officers
- Umbrella Coverage
- Property/Lease Insurance
- Auto Liability Insurance
- Worker's Compensation covering each state in which there is an employee

Legal and Internal Revenue Service Matters

It is the policy of the Organization that all legal and Internal Revenue Service matters and correspondence, verbal or written, shall be directed to the Head of School immediately.

Record Retention

It is the policy of the Organization to maintain records in accordance with laws and regulations. The record retention policy is as follows:

Permanent

Corporate Articles of Incorporation
 Bylaws
 Minutes
 Personnel Files - Including Employee Contracts, etc.
 Legal Matters
 Contracts
 Audit Reports

Public Inspection of Records
Correspondence with Internal Revenue Service
Correspondence with District of Columbia
Donor Funding Records
Tax Filings (990s, 990Ts, 5500, 941, DCDOES, D.C. Withholding, etc.)
Annual General Ledger and Financial Statements

Five Years

Timesheets, Leave Requests, and Personnel Activity Files
Bank Deposit Slips and Support
Procurement and Purchasing Data
Budgets
Accounting Records
Accounts Payable Invoices
Accounts Receivable Records, Vouchers, and Payroll Checks
Bank Statements
Payroll Earnings Records
Travel Expense Reports and Records
Journal Entries
Grant and Contract Files

Any records that pertain to property acquisition with more than a one-year life must be maintained until 5 years after the property has been disposed.

Source: *PCSB Fiscal Policy Handbook*

Attachment 1.8: PCSB Pre-Opening Checklist

Governance and Management

Area of Review	Documentation Needed
The Board of Trustees has been established and is setting the policy direction for the school.	<ul style="list-style-type: none"> Meeting minutes from at least one board meeting within the last 60 days BOT membership roster
A permanent head of school has been named and is providing leadership for the school.	<ul style="list-style-type: none"> Organizational Chart Contracts, including position description
Other key leadership roles in the school have been filled.	<ul style="list-style-type: none"> Organizational Chart Contracts, including position description

Staffing

Area of Review	Documentation Needed
There is documentation of clear lines of authority and responsibility.	<ul style="list-style-type: none"> Organizational chart Position descriptions
The number of teachers is adequate and their assignments match the staffing plan.	<ul style="list-style-type: none"> Staffing plan Teacher roster
Each employee has a job description which he or she has read and agreed to.	<ul style="list-style-type: none"> Signed contracts with position descriptions
Employment policies have been established and are available to teachers and other staff.	<ul style="list-style-type: none"> Evidence that employment policies have been distributed to staff, teachers
A signed employment contract is on file for each teacher.	<ul style="list-style-type: none"> Signed contracts with position descriptions
There is documentation that initial background checks for all staff have been completed.	<ul style="list-style-type: none"> Background check clearances
Each teacher has a completed D.C. Teacher Retirement Opt In/Opt Out Form on file.	<ul style="list-style-type: none"> Complete D.C. Teacher Retirement Opt In/Opt Out Form
Leave of absence forms for former DCPS employees have been processed and are on file.	<ul style="list-style-type: none"> Leave of absence forms (on file and reflect processing through DCPS)

Curriculum and Instruction

Area of Review	Documentation Needed
Needed instructional materials and supplies have been distributed to classrooms at every grade level.	<ul style="list-style-type: none"> Actual instructional materials and supplies, or evidence that materials and supplies are on order and will be delivered in time for school opening
A school calendar and class schedules exist and provisions have been made for them to be available to every student and every family.	<ul style="list-style-type: none"> School calendar Class schedules Documentation that calendar and schedules have been distributed to students, families
Orientation has been held to familiarize staff with the mission and program of the school and to clarify their roles and responsibilities.	<ul style="list-style-type: none"> Documentation that orientation has been held for staff (agendas, sign-in sheets, etc.)
Provisions have been made for assessing and serving students with special needs.	<ul style="list-style-type: none"> Evidence that needed staff are on board to provide special needs services, or evidence that services have been contracted. Documentation that contracts for services equal to or exceeding \$25,000 have been reviewed by PCSB

Students and Parents

Area of Review	Documentation Needed
Parent and student orientation is completed or scheduled.	<ul style="list-style-type: none"> Evidence that parent and student orientation has been held (agendas, sign-in sheets, etc.)
Student enrollment procedures have been documented and a student roster is available to teachers.	<ul style="list-style-type: none"> Evidence that application deadline was publicly announced Evidence that lottery has been held (if applicable)
Student records have been received and are available to teachers for planning.	<ul style="list-style-type: none"> Evidence that student records are on file and accessible to teachers for planning
Intake process includes measures to identify students with special needs.	<ul style="list-style-type: none"> Evidence that intake process screens for special needs students (application, parent/student survey or questionnaire)
Proof of D.C. residency is on file for each student	<ul style="list-style-type: none"> Form complete with parent's or guardian's name, student name, school staff person's signature, date, and appropriate check offs indicating documents submitted
Student policies (including suspension and expulsion policies) have been established and are available to students and parents in written form.	<ul style="list-style-type: none"> Evidence that student policies (including suspension and expulsion policies) have been distributed to students and parents in written form
Procedures are in place for creating, storing, securing, and using student academic, attendance, and discipline records.	<ul style="list-style-type: none"> Evidence that procedures are in place for creating, storing, securing, and using student academic, attendance, and discipline records
A complaint resolution process is in place and has been distributed to employees, parents, and students.	<ul style="list-style-type: none"> Description of complaint resolution process in employee, parent, and student handbooks

Operations

Area of Review	Documentation Needed
The school has its Basic Business License categorized as "Restaurant" so that food service can be provided.	<ul style="list-style-type: none"> Basic Business License Prerequisites <ul style="list-style-type: none"> Certificate of Occupancy Clean Hands Certification Office of Tax and Revenue Certification Department of Health Inspection/Approval Certified Food Supervisor
Arrangements have been made for food service.	<ul style="list-style-type: none"> Food service contract Documentation that contract equal to or exceeding \$25,000 has been reviewed by PCSB
Provisions have been made for health services and immunization, if appropriate.	<ul style="list-style-type: none"> Evidence that health services and immunizations services are available (school nurse, contract with local health facility, etc.)
There are written procedures to ensure that the school provides a drug free environment.	<ul style="list-style-type: none"> Policy statement regarding drug-free environment included in faculty and student handbooks
There are written plans for such life safety procedures as fire drills and emergency evacuation.	<ul style="list-style-type: none"> Written plans for life safety procedures included in faculty and student handbooks

A system is in place for gathering and reporting information needed to qualify for federal entitlement programs.	<ul style="list-style-type: none"> Evidence that a system is in place for gathering and reporting data needed to qualify for federal entitlement programs (e.g., database)
A complaint resolution process is in place and has been distributed to employees, parents, and students.	<ul style="list-style-type: none"> Written process outlining the steps in place for resolving complaints from employees, parents, and students. Document should include names and titles of board members, as well as a contact name and number for the board.

Facilities, Furnishings, and Equipment

Area of Review	Documentation Needed
Available space (including classrooms, restrooms, and special purpose space) meets the requirements of the program and the number of students enrolled.	<ul style="list-style-type: none"> Space meets the needs of the program and number of students to be served
Space is accessible, clean, and well lighted.	<ul style="list-style-type: none"> Accessible, clean, well-lit space
Classrooms are appropriately furnished and arranged for instruction.	<ul style="list-style-type: none"> Classroom furnishings meet the needs of the student population and are arranged appropriately for instruction
Necessary equipment, including educational technologies, is installed and ready to operate.	<ul style="list-style-type: none"> Evidence that equipment is installed and ready to operate
A Certificate of Occupancy is on file at the school and PCSB.	<ul style="list-style-type: none"> Certificate of Occupancy on file at school with an occupancy load that is in keeping with the school's current enrollment Board staff verification that certificate is on file at PCSB
If needed (e.g., for a school occupying temporary space), parent permission slips are on file.	<ul style="list-style-type: none"> Parent permission slips
Certificates of insurance are on file at the school and PCSB, meeting at least the minimum levels required by the PCSB.	<ul style="list-style-type: none"> Certificates of insurance on file at school Board verification that certificates are on file at PCSB Minimum levels recommended: <ul style="list-style-type: none"> General Liability - \$1000 per occurrence, \$2000 aggregate Directors and Officers Liability - \$1000 Educators Legal Liability - \$1000 Umbrella Coverage - \$3000; \$5000 if providing transportation Property/Lease Insurance – 100% of replacement cost Boiler and Machinery Insurance - \$1000 (if appropriate actual loss sustained) Auto Liability Insurance - \$1000 Workers Compensation - As required by law

CHAPTER 2: FINANCE

[Section 2.1...Budgeting](#)

[Section 2.2...Procurement](#)

[Section 2.3...Accounts Payable](#)

[Section 2.4...Accounts Receivable](#)

[Section 2.5...Bank Reconciliation](#)

[Section 2.6...Risk Management](#)

[Section 2.7...Annual Independent Audit](#)

[Section 2.8...Required Tax Filings](#)

[Attachment 2.1: Sample Budget Process Description](#)

[Attachment 2.2: Sample Cost Estimation Template](#)

[Attachment 2.3: PCSB Procurement Requirements](#)

[Attachment 2.4: Sample Procurement Policy](#)

[Attachment 2.5: Procurement and Accounts Payable Process Description](#)

[Attachment 2.6: Approved Auditor List for 2010-11 School Year](#)

[Attachment 2.7: Revised Form 990 Reporting Requirements](#)

Section 2.1: Budgeting

1. Overview

Budgeting is the process through which the financial resources of the organization are allocated. You should not commit funds of the organization without a Board-approved budget in place. The components of the budget are:

- i) Annual Operating Budget
- ii) Annual Capital Budget
- iii) Monthly Cash Flow Projections
- iv) Projected Five Year Operating & Capital Budgets

2. Checklist

Task	Timeline or Deadline	Submission Requirements and Additional Information
<input type="checkbox"/> Develop a budget process	June 1	- Form a budget planning team. - Submit an operating budget and monthly cash flow projection that has been approved by the School's Board of Trustees to the PCSB by June 1 of each year.
<input type="checkbox"/> Track actual revenue and expenses against budget.	Monthly or Quarterly	- Perform variance analyses at least quarterly. - Submit monthly/quarterly budget-vs.-actual income statements and balance sheet reports to the PCSB.
<input type="checkbox"/> Project revenue items for budget.	June 1	
<input type="checkbox"/> Project expense items for budget.	June 1	
<input type="checkbox"/> Develop a balanced budget annually.	June 1	- Submit an operating budget and monthly cash flow projection that has been approved by the School's Board of Trustees to the PCSB by June 1 of each year.

Develop a budget process

The budgeting process should be an annual cycle. The PCSB requires all schools to submit an operating budget and monthly cash flow projection that has been approved by the School's Board of Trustees by June 1 of each year. In practice, the budget should be finalized (or at least an interim budget should be approved by the Board) well in advance of that deadline. Typically, the factor driving the exact timing is the date by which you want to begin extending offers to teachers for the next school year. There is some variation across schools in terms of when exactly that is, but, in the absence of a strong preference, a reasonable target date is April/May. Note that reliable numbers for District funding levels are typically not available until April.

Preparing the draft budget is ultimately the responsibility of the Head of School. The Board of Trustees is required to approve the final budget and is at liberty to require changes to proposed drafts prior to approval. In preparing the budget, the Head of School might delegate the bulk of the technical work to the Business Manager or Chief Financial Officer on staff. For younger schools, the Head of School will sometimes rely heavily on the work of a Board member with a finance background. Finally, some schools choose to outsource budget preparation to an accounting firm or charter support organization. See [Attachment 2.1: Sample Budget Process Description](#) for one example of how the budget preparation process can be handled.

Regardless of who is handling the technical work, a well-run budgeting process is not simply a top-down exercise involving a handful of organizational leaders. The Head of School should work to reach out to include the input of various stakeholders in the budgeting process. Potential stakeholders to consult include:

- Teachers
- Department Heads
- Parent Leaders
- Vendors
- Board Members (particularly Finance Committee members)

Decisions should be made with an eye towards performance data. Data to consider might include prior year's performance data on the DC-CAS/PARCC, interim assessment data, student passing rates, student attrition data, teacher turnover data, and student/teacher survey results. You should look at this data critically and decide where you need to make improvements. Your budgeting decisions should reflect those strategic priorities.

As you are going through the budgeting process, you can help strengthen your compliance with NCLB requirements regarding the development of a schoolwide plan by taking simple steps to document the process you are following. Two suggestions are to 1) keep copies of the data you review during the budget planning process and 2) send around a sign-in sheet at the meetings you have with stakeholders and keep simple minutes. See section 8.4 for a full discussion of the schoolwide planning process.

Track actual revenue and expenses against budget

During the school year, you should track actual revenue expenditures against the approved budget and update cash flow projections monthly. **The PCSB requires that new schools submit monthly budget-vs.-actual income statements and balance sheet reports. For mature schools with a strong financial track record, the PCSB can opt to lower the frequency to quarterly.**

The process of comparing budgeted to actual values is known as a variance analysis. Based on your variance analysis, on a monthly or quarterly basis you should prepare a forecast showing where you think you are going to end up relative to budget at the end of the fiscal year. As you go through this process, you should be mindful of the difference between a forecast and a formal change in the budget. A formal change in budget requires Board action and should only occur once or twice per year when sizable gaps develop between forecasted and budgeted values. For example, many schools opt to formally modify their budget in December or January once enrollment levels are officially known. A forecast, in contrast, is an internal projection prepared as a result of a variance analysis. While informative, a forecast by itself does not formally change the budget. If the Board does formally revise its budget during the year, the school should remember to submit the revised version to the PCSB for its records.

Project revenue items for budget

District Funding

Ninety-plus percent of revenue for most charter schools arrives through the D.C. Uniform per Student Funding Formula (UPSFF). This formula is revised annually as part of the D.C. budgeting process. While the official number isn't finalized until Congress approves the D.C. budget in June, solid numbers are generally available by the middle of April.

The current formula sends funding to schools through two broad mechanisms: a facilities allotment and a formula that calculates the dollar amount due to a school for each student served based on demographic characteristics of each student. The per pupil facilities allotment is currently just a payment that is given to schools on a per pupil basis. The formula-driven portion of funding is based on a Foundation Level of per pupil funding that is set every year. The formula then calculates funding streams associated with various student demographic characteristics by applying a fixed weight for each characteristic to the Foundation Level Funding. Major categories of funding are grade level, special education level, whether or not the student is an English Language Learner, and whether the student attends summer school.

Example: In the 2013 budget, the Foundation Level Funding was \$9,124/pupil. The multiplier for high school students was 1.16. The add-on for Level 2 special education students was \$7,390, based on a multiplier of .81 applied to the Foundation Level Funding. A 10th grader who is Level 2 special education would generate a total of \$17,974.28 in funding for his/her school ($1.16 * \$9,124 + .81 * \$9,124$). The facilities allotment per pupil was a fixed \$3,000/pupil.

The funding formula is available on the PCSB web site at the following link:
www.dcpubliccharter.com/Enrolling-Your-Child/FY2013-Uniform-Per-Student-Funding-Formula.aspx

If you are planning to run a summer school program, you should note that funding is only available for returning students. Thus, new student orientation sessions do not qualify for summer school funding. The summer funding allotment in the formula also assumes 120-hours of classroom summer instruction (generally a 6-week program). If your program is shorter than that, the funding will be pro-rated accordingly. If the program is less than 60 hours, you will not receive any funding at all.

Schools receive most of their District funding in four payments over the course of the year. The July payment is based upon enrollment projections that the school submits to the PCSB prior to the beginning of the fiscal year. Note that the PCSB critically evaluates those projections and sometimes adjusts them based on overall city budget constraints or skepticism about their attainability given a school's history. The July payment includes 30% of the estimated total annual payment for the facilities allotment and 30% of the estimated total payment for the per pupil allotment. The October payment is based upon the unaudited enrollment number and projected summer school attendance that the school submits on its official enrollment roster in October. Chapter 6: Student Recruiting and Enrollment will discuss this process in more detail. That payment is typically the largest of the year because it includes both 25% of the projected per pupil allotment *excluding summer school* and 70% of the projected facilities allotment. Facilities payments are front-weighted in this manner to help small schools manage cash flow challenges. OSSE retains an accounting firm each year to conduct a formal audit of the student count numbers schools submit to the PCSB in October. The audit occurs in October and November and the results are usually available in December. The January payment by law is to be based upon these audited enrollment numbers. However, the Office of the Chief Financial Officer (OCFO) typically uses October enrollment data to determine the January payment, with schools receiving 25% of their per pupil allotment. The OCFO uses audited enrollment data to determine the April payment. Schools receive the balance of their annual disbursement via the April payment. Typically, this amounts to approximately 20% of their annual totals for per pupil payments adjusted upwards or downwards to reconcile underpayments or overpayments which may have occurred via the initial payments.

In addition to the broad payment mechanisms described above, there are several smaller special payments that can occur during the year. Because 75% of summer school funds are disbursed in the April payment, most schools finish their summer programs in July with a small receivable from D.C. The balance of funds owed is typically paid in October after schools have submitted their final summer school rosters. In the unlikely event that the 75% of projected summer school funding that the school received in April is greater than what it ends up being due based on actual summer school enrollment, the money the school owes D.C. is collected through a reduction in the regular October disbursement. Note that schools can also receive an additional special disbursement during the year (typically over the summer) if they apply for supplemental funding for students whose Special Education or ELL funding status has changed subsequent to the enrollment audit process. The process applying for these funds is discussed in Chapter 6.

Federal Funding

Approximately 6 to 10% of a typical D.C. charter's funding comes from federal sources. The majority of this is federal entitlement funds (e.g., Title and IDEA funds). You access these funds through a non-competitive, structured application process that begins in the summer or early fall. The major non-competitive sources of federal funding are described below. For the non-entitlement money, a brief description of how the funds are accessed is included. Note that these grants are currently available only on a reimbursement basis. This can create cash flow challenges for start-up schools. To help manage these issues, we strongly recommend that schools establish a line of credit with their bank or at least discuss the potential availability of short term operating loans should cash flow problems arise. See section 8.4 for more information on managing these grants.

Title I, Part A: Improving the Academic Achievements of the Disadvantaged: This program is designed to provide added financial support to LEAs (Local Education Agencies) so they can help low income students meet challenging academic standards. If more than 40% of a school's population qualifies for free/reduced lunch, the school may use these funds for schoolwide purposes. If not, the school must demonstrate that the funds are being targeted specifically at its low-income population. The majority of a school's federal funds will typically come from this program. See www2.ed.gov/programs/titleiparta/index.html.

Title II, Part A: Teacher and Principal Training and Recruitment: This program provides funds to increase student achievement by raising teacher and principal quality through professional development efforts and by increasing the number of highly qualified teachers in the classroom. These funds can also be used to reduce average class-size. See www2.ed.gov/programs/teacherqual/guidance.doc.

Title III: Language Instruction for LEP (Limited English Proficiency) and Immigrant Students: This program provides funds to help schools implement programs and strategies based on scientific research to aid LEP students in language acquisition.

Title V-b: These federal dollars are intended to support charter school developers in the planning and implementation of their proposed charter school. Schools typically apply for this grant shortly after being awarded a conditional charter and have access to the funds for most of their planning year and first two years of operations. Note that while historically success rates have been very high for approved D.C. charters, this is a competitive grant program. Allowable uses during the planning year include spending intended to refine the desired educational outcomes of the school and for measuring progress towards those results, as well as professional development. After the planning year has ended, funded activities can include informing the community about the school, acquiring equipment and educational materials, acquiring and developing curriculum materials, payment of reasonable consulting fees for operating the school, payment of fees associated with curriculum and policy development, and other initial operating costs that cannot be met from state or local sources.

IDEA Part B: IDEA Part B funds support the operation of school's special education programs. Note that you are only eligible to receive these funds directly if you have elected to be your own LEA for the purposes of special education. If you have elected to use DCPS as your LEA for special education, the funds go to DCPS. You apply for these non-competitive funds in the same time horizon that you apply for Title I-III money, though with a separate application. See Chapter 8.5 for more details.

E-Rate: E-rate is a program aimed at improving technology access at schools. Priority I funds can be used to pay for a portion of phone and internet bills. Priority II funds can be used to support connectivity at the school level (e.g., cabling, routers). Note that e-rate funds cannot be used to pay for end-user equipment such as computers or phone sets. In order to access Priority II funds, a school must have a technology plan approved by the PCSB, then follow strict bidding

and procurement requirements to access these funds. The full process must be completed in the time horizon from November to February to receive reimbursements/discounts in the following school year. See www.usac.org/sl/ for more information.

National School Lunch Program: This is a program through which the federal government subsidizes meals for low income students. Schools complete an involved application for this program in the late summer and must follow strict procurement guidelines while selecting a caterer. There are also a number of compliance requirements during the school year around meal service. See www.fns.usda.gov/cnd/Lunch/ for more information.

(Note that in D.C., schools are also eligible to receive additional funds for meals served as part of the Healthy Schools Act of 2010, which sets nutritional requirements for student meals but also provides additional per meal funding.)

Medicaid Special Education Support: It is possible to bill Medicaid for certain types of special education services, including counseling and some testing. To access these funds, you must complete an application and follow detailed reimbursement request requirements. Contact the D.C. Special Education Co-operative (www.specialedcoop.org) for more information on this program.

Other Revenue Sources

Other revenue sources include private funds generated from fundraising efforts, local funding from D.C., lunch costs billed to students, money from uniform sales, out-of-state tuition and money from afterschool programs.

The Walton Family Foundation offers a post-authorization start-up grant that most D.C. charters apply for upon receiving conditional approval from the PCSB. The maximum grant award is \$250K, net of any funds the school received from Walton prior to authorization. While the money cannot be used directly for facilities spending, generally the allowed uses are fairly flexible. Walton offers a similar program for established schools that are expanding or replicating their program. FOCUS is the Walton local grant partner for D.C., so you should contact FOCUS for detailed information on how to apply for either grant.

OSSE offers several competitive grant programs through different offices. Some of the largest are administered through the Office of Public Charter School Financing and Support (OPCSFS). As an example, the City Build grant program offers large awards in support of facilities projects. City Build is particularly focused on projects that complement other community and economic development efforts. You should monitor the following link for OPCSFS grant announcements: osse.dc.gov/service/funding-opportunities-district-columbia-public-charter-school-sector.

OSSE also offers several broader competitive grant programs outside of OPCSFS.

- The Math and Science Partnerships Grant Program's (MSP) goal is to increase the academic achievement of students in mathematics and science by improving the content area knowledge and teaching skills of classroom teachers.
- The 21st Century Community Learning Centers Program seeks to establish or expand community learning centers that provide enrichment activities for children and families, creating a safe environment for students when school is not in session.

Non-residents of the District may attend a D.C. charter school (if space is available) if they pay out-of-state tuition to the school. The tuition rates are based upon the Per Pupil rates for that year. The amount due should include the facilities allowance and adjusted upward according to the student's ELL or SPED status. The money should be collected and retained by the school.

Project expense items for budget

On the expense side of the ledger, the key to building the budget is to divide the overall budget into meaningful sub-categories, construct estimates for each, and then aggregate them. One way to structure this process is to divide your expenses into Personnel, Contracted Services, and Discretionary spending. You can employ a slightly different strategy to build each of these categories.

Personnel: The personnel budget should be a very detailed piece of forecasting. You should construct a spreadsheet reflecting what you believe the personnel roster will look like for the next school year and attach salary levels to each position. Teaching salaries are the largest component of charter school personnel, and average class size is a major driver of total teaching salaries. For secondary school models, also put thought into how many sections you are requiring teachers to teach relative to the number of courses students are required to take. This can have an equally large impact as average class size and is often overlooked. In general, remember that scheduling teachers and students is the single largest resource allocation decision a school will make. Many schools overlook this because the financial implications are often not transparent and the work itself is often separated from budgeting. Regardless of who handles the actual work of scheduling, it should be evaluated critically as a major resource allocation decision that has impact on the constrained resources of both money and instructional time.

Once you have a detailed personnel roster, you can estimate payroll taxes by taking 7.65% for FICA and 1.5-2.9% on the first \$9,000 of each employee's salary for state unemployment insurance withholdings. Health insurance should ideally be estimated on a per fulltime employee basis using actual premium information from your chosen insurance provider. It typically runs at 7-10% of total salary cost. Short and long-term disability insurance costs vary so you should check the details of your plan, but in the absence of more specific information you could use 1% of total salary cost as a placeholder. Retirement provisions also vary depending on the matching provisions established by your school. As a rule of thumb, salary expenses in aggregate tend to run 50-65% of total budget costs.

Contracted Services: Contracted services for charter schools cover a wide spectrum of expenses, including facilities expenses such as leases, janitorial contracts, and utilities; direct student expenses such as special education service providers or contracted assessment services; office expenses such as accounting firms and copier service agreements; and general expenses such as liability insurance, catering contracts, and the PCSB administration fee. As with personnel, your estimate of contracted services in the budgeting process should be fairly detailed. If you are contracting with Company X for janitorial, use historical data or conversations with the vendor to reasonably estimate what the expense will be.

Discretionary Spending: This category of spending reflects the sub-budgets that school and departmental managers draw down through hundreds of daily decisions made during the year. Because of the volume of transactions involved, it is not practical to construct as granular a budget for this spending as for the prior two categories. To budget this category, you should first decide how to divide the overall discretionary budget into manageable sub-categories by asking yourself who should be controlling different funds on a day-to-day basis and what categories make sense for reporting. For instance, you might want to create small separate budgets for each academic department head from which they can buy departmental supplies, or you might prefer to keep discretionary budget decision-making at the level of the principal but still want to be able to report on spending broadly across academic departments or afterschool programs. Once you have decided on the categories into which you wish to divide discretionary spending, engage the individuals responsible for managing each of these budgets in the planning process. If it is available, use historical spending data to inform the dialogue. When you finally pick an amount, make sure you have a reporting mechanism in place to hold budget managers accountable for staying within their budget targets.

See [Attachment 2.2: Sample Cost Estimation Template](#) for a worksheet provided by the National Resource Center on Charter Finance & Governance that provides specific expense categories you may want to include in your budget.

Develop a balanced budget annually

After building baseline expense estimates for each of the categories above, you need to fit them into the full budget context and work to create an appropriately balanced budget. To do so, you need to complete the revenue forecast (see above) and also decide what your target surplus is. The target surplus level as a percent of revenue should be set by the school's Board of Trustees (though it can be proposed by staff). The surplus serves as a reserve for unexpected expenses and also serves to build the overall financial and cash position of the school. Factors to consider in setting the surplus target include the current cash position of the school, future facilities plans, and the Board's assessment of the risk inherent in the schools operations. In absence of a strong preference, a reasonable target is in the 5-10% range.

Once your budget is finalized, it will need to be formally approved by your Board before its submission to the PCSB.

3. PCSB CHARM Scores

The PCSB has adopted a framework called the CHARM score for identifying schools that might be at financial risk. The CHARM Score is intended to be a composite indicator of financial health. From a base of 100%, scores are calculated for each school by tallying the number of measures that are outside standards and norms established by the financial performance of the D.C. public charter school sector. Items measured include a school's current ratio, days of cash on hand, debt ratio, net asset position, timely audit submission, and expenses per student.

If you use the CHARM score to evaluate your school's financial performance, keep in mind that while the PCSB offers guidance for preferred ranges for each measure, there are no hard and fast rules. A variety of ranges might make sense for most of these measures given differing operating circumstances. Nevertheless, the metrics do represent useful snapshots that can help financial officers or Board members better understand their school's financial situation or at least ask the right questions.

4. Resources

The National Resource Center on Charter School Finance & Governance has published a number of reports which may assist you in managing the finances of your school.

- a. *A Revenue Planning Tool for Charter School Operators:*
www.charterresource.org/files/TFP_Revenue_Tool.pdf
- b. *A Cost Estimation Tool for Charter School Operators:*
www.charterresource.org/files/TFPCostEstimationTool.pdf
- c. *Finding Federal Funding for Charter Schools:*
www.charterresource.org/files/TFP_CharterSchools_Users_Guide.pdf

The National Alliance for Public Charter Schools has a publication entitled *A Framework for Operational Quality: A Report from the National Consensus Panel on Charter School Operational Quality* that includes sections that might be useful with financial management issues (www.publiccharters.org/data/files/Publication_docs/A_Framework_for_Operational_Quality_May_2009_20110402T222338.pdf).

Section 2.2: Procurement

1. Overview

Procurement is the process by which the school purchases goods or services. As non-profit corporations receiving public dollars, charter schools face specific regulatory obligations with respect to procurement as well as the need to follow standard business best practices. This chapter discusses various elements of charter school procurement beginning with a discussion of Board policy-level actions, and then discusses the issue from the point of view of school staff. Finally, it offers a sample process description for discretionary purchases in a single-site school at the end of this chapter.

2. Checklist

Task	Timeline or Deadline	Submission Requirements and Additional Information
<input type="checkbox"/> Develop a board-level procurement policy.	Prior to beginning operations	<ul style="list-style-type: none"> - Follow PCSB-specified bidding procedure for purchases of \$25K or more. - Define number and type of approvals for purchases at various dollar thresholds. <p><u>Additional Information:</u> See Attachment 2.3: PCSB Procurement Requirements</p>
<input type="checkbox"/> Develop a school-level procurement policy.	Prior to beginning operations	<p><u>Additional Information:</u> See Attachment 2.4: Sample Procurement Policy and Attachment 2.5: Procurement and Accounts Payable Process Description</p>

Develop a board-level procurement policy

Good charter school procurement practices begin with a clear statement of policy at the board level. This typically is covered in the Internal Controls Manual which will be adopted by a majority vote of the Board of Trustees. The following policy elements need to be in place and adopted by the school's Board of Trustees.

- i) Statement that the School will follow Generally Accepted Accounting Principles with respect to procurement.

These principles include leaving an audit trail and maintaining proper segregation of duties.

- ii) Statement that the School will follow federal and PCSB requirements.

The Board should include a statement in its procurement policy that, in addition to school-specific policies, it plans to follow all PCSB requirements and any applicable federal requirements when spending federal dollars. **The current PCSB requirements hold that for most categories of spending, the school is required to follow specific public bidding procedure for purchases of \$25K or more from the same vendor in a given fiscal year.** In brief, these requirements call for the bid to be publicized in the D.C. Register and two newspapers. The bid period must be open for at least seven days and then a formal write-up and documentation must be submitted to the PCSB. The write-up requires certain certifications from the Board Chair or other designated Board Officer, including that the Board of Trustees approves of the contract. Unless you want to call emergency Board meetings when the school needs to make large purchases under a tight deadline, the procurement policy should explicitly authorize the Board Chair to make this certification without a meeting of the full Board when necessary, provided information about the contract is provided to the full Board at the next regular meeting. The

full PCSB policy is available as [Attachment 2.3: PCSB Procurement Requirements](#). Note that there are potentially severe consequences if your school does not remain in compliance with these requirements.

For federal grants purposes, you should make sure that your procurement policy includes a clear code of conduct for any employee involved in the award or administration of contracts. The code of conduct should cover conflicts of interest as well as a prohibition against accepting gifts and favors. The policy should also include a mechanism for ensuring that contractors are not on the federal Excluded Parties List (EPL). Contracts paid for with federal funds must be reviewed and approved by the staff member supervising the grant before contract issuance. The school must also make sure that it is following the requirements of the federal statute authorizing the funds, as well as EDGAR and OMB Circular A-87 requirements in developing/awarding contracts. See Section 8.3 Federal Grants: General Fiscal Requirements for more information.

iii) Definition of number and type of approvals required for purchases at various dollar thresholds.

At the Board level, the Board Treasurer and Board President are typically designated as authorized approvers for transactions. The Head of School typically holds this responsibility at the school level, then delegates it to other staff members as appropriate for certain budgets. The Procurement Policy should define which combination of approvers is required for various transactions sizes. The most common options for approval types have approval required from a) a single staff member, b) two staff members, or c) a staff member and a Board Member. In addition to approval requirements, the Policy should define the rigor of the bidding process required for various spending levels. The main alternatives presented in this manual are a) best efforts to obtain competitive pricing, b) minimum three bid requirement, and c) formal PCSB public bid process followed. The table below summarizes the suggested options.

Dollar Threshold	Approval Type	Bidding Requirements
< \$2,500	Single staff member	Best efforts
≥ \$2,500 and < \$10,000	Two staff members	Best efforts
≥ \$10,000 and < \$25,000	One staff member, one Board member	Three bid requirement
≥ \$25,000	One staff member, one Board member	PCSB public bid process

iv) Clear articulation of mechanisms available to staff for making purchases.

The most broadly used mechanisms for making purchases in charter schools are checking accounts and petty cash funds. For checking accounts, the Board needs to specify who has authority to open/close accounts, who has check signing authority, and what signature pairings are required for various spending levels. Note that these levels will often correspond with the approval requirements described above. The School should make sure that signing authority is applied to online banking transactions as well as physical checks. For petty cash transactions, the Board can specify the maximum dollar amount of petty cash that the school can keep on hand. If there is a school credit card, the Board should adopt a credit card policy defining the credit limit and authorized signers.

v) Policy with respect to conflicts of interest.

The Board should adopt a formal Conflict of Interest policy to ensure that the School avoids actual as well as perceived conflicts of interest. This policy should specify that all founders, Board Members, and school staff (“School Officials”) are excluded from the hiring or bidding process when they are applicants or bidders for the position or contract in question. Furthermore, a School Official should not participate in the evaluation, award, or administration

of a contract when that official, or any member of his/her immediate family, partner, or organization that employs or will employ him/her, has a financial interest in the firm selected for the award of the contract. The Board of Trustees should establish a Conflicts Committee to evaluate all related party transactions, regardless of whether the School Official with a conflict was involved in the letting of the contract. **If it is determined that a conflict of interest exists, the Board is required to report this information to the PCSB (via Epicenter) and submit relevant board minutes.** The PCSB will evaluate the submission to determine the fairness of the contract.

Per the requirements of Federal Form 990, all Board members should sign a Conflict of Interest policy annually. See Attachment 1.3 of Chapter 1: Start-up & Basic Structure for a sample Conflict of Interest policy.

Develop a school-level procurement policy

The first responsibility of school-level staff with respect to procurement is to follow Board-adopted procurement policies. More generally, school staff should be seeking the greatest value for money spent when making procurement decisions. This does not necessarily mean always going with the lowest cost provider, as schools might want to consider factors in addition to upfront cost such as total cost of ownership and reputation of firm. Procurement literature sometimes refers to the “Four Cs” when advising purchasing agents on how to get best value for financial resources:

- **Challenging:** Ask why a service is needed and how it should best be provided. For instance, a school might consider whether a service might be better handled in-house before taking it out to bid.
- **Comparison:** Compare your proposed solution with that used by other charters when faced with the same problem. What vendors do they use and to what degree of satisfaction? Are they employing a particular technology-related solution? If you are at a loss for where to get information about vendors used by other charter schools, the FOCUS listserv is a great place to start.
- **Consulting:** Check with key stakeholders in the school such as parents, students, and faculty before making major procurement decisions that impact them. For instance, students or parents might have a valuable perspective to offer in choosing a school lunch vendor.
- **Competition:** Make sure you are receiving multiple bids when making any major procurement decision.

Procurement of Contracted Services

In terms of dollars spent, the majority of non-personnel spending will come in the form of contracted services. In the course of a year, a school will typically enter into contracts with a:

- Catering company
- Health insurance and other benefits provider
- Janitorial services company
- Professional development provider
- Copier firm
- Accounting services provider
- Liability insurance company
- Special education service provider
- Paid consultant (likely numerous)

The following guidelines can help you in retaining contracted services.

- i) Create a written statement of requirements clearly articulating the details of the service the school is seeking for major procurement efforts.

- ii) Establish written contracts with vendors. The circumstances of every individual contract differ, so every time you award a contract of any size without having an attorney review the language you are taking a risk. Major principles to consider when creating a contract include:
 - a. Scope of service clearly defined along with responsibilities of both parties
 - b. Total price and payment terms clearly defined
 - c. Duration of the agreement
 - d. Mechanism for amending agreement
 - e. Clearly defined mechanism for exiting the contract and resolving disputes
 - f. Requirements for vendor background checks including sex offender databases
 - g. Insurance requirements that are articulated and in line with your insurance broker's recommendations
 - h. Appropriate language regarding indemnifications. Review this verbiage carefully. You want to be sure you are comfortable with the way the contract allocates risk between the parties (legal review highly recommended)
 - i. Discussion of any specific health and safety issues that are relevant to the work

Note that these principles are not meant to be a substitute for seeking specific legal advice. One approach some schools use to reduce legal cost is to develop standard form contracts for certain common uses (e.g., hiring an individual as an independent contractor) that have been reviewed by an attorney. The school can then use those contracts across multiple vendors.

- iii) Rebid major contracts at least once every three years. Rebids can be costly in terms of staff time, and changing vendors is disruptive, but it is important to test the market for price and service offerings at least once every three years even if you are happy with your current provider.
- iv) Speak to your insurance broker regarding insurance requirements for specific contracts. For many large contracts (e.g., student bus companies, janitorial), you should ask that the school be listed as an Additional Insured on the company's liability insurance. Ask for a certificate of insurance proving that it has been done and demonstrating the levels of insurance the company has in place. Certificates are typically only valid for one year, so mark your calendar and be sure to ask for new certificates as the expiration date approaches.

Procurement of Discretionary Services

While much lower in terms of total dollar volume than contracted services, a large number of individual transactions occur as discretionary spending outside of major contracts. These might include a business manager purchasing office supplies or teachers purchasing materials for a field trip. Some basic principles for managing the discretionary spending process are shared below:

- i) Have a written policy document providing clear instructions to purchase supplies/materials from discretionary funds. See [Attachment 2.4: Sample Procurement Policy](#) for a sample policy. See also [Attachment 2.5: Procurement and Accounts Payable Process Description](#).
- ii) Make sure staff is obtaining all necessary budget approvals in advance of encumbering or committing the funds. A common mistake is to wait until the goods have been purchased and an invoice arrives to get budget sign off. This approach is problematic because if budget approval is denied, at this point in the process it can be difficult to return the goods or services.

Procurement of Equipment

Special regulations often apply to the procurement of equipment, particularly when federal funds are involved. Ensure that the procurement policies are explicit about restrictions on equipment purchases and subsequent tracking required. Schools should:

- 1) Establish a mechanism to capture procurement in the accounting system and integrate that data for depreciation computations
- 2) Develop a process for annual inventory checks that identify lost, stolen, or damaged equipment
- 3) Maintain an equipment log showing all equipment purchased with federal funds
- 4) Establish any guidelines for staff in regards to the use of the equipment and any financial obligations incurred by staff in using school issued equipment (e.g., laptops, phones)

See Section 7.3: Fixed Assets for more details.

Section 2.3: Accounts Payable

1. Overview

Accounts payable is the back-office function through which the school pays the bills for the goods and services it acquires. The ultimate goals in accounts payable are to a) pay the bills in a timely manner so as to minimize unnecessary late fees and protect the school's credit rating; b) pay the bills in an accurate manner to avoid overpayments which may never be refunded and underpayments which cost time to resolve; and c) establish sufficient controls and segregation of duties within the process that protect the school from fraud and theft.

To help schools meet these goals, this section begins by defining the concept of Segregation of Duties and offers specific information on how it applies to the accounts payable process. It then walks through three main elements of the accounts payable process: the triple match, check entry and cutting, and check signing. Finally, [Attachment 2.5: Procurement and Accounts Payable Process Description](#) offers a sample process description that can be used as the basis for operationalizing the concepts discussed in this chapter. We consulted *Essentials of Accounts Payable* by Mary Schaeffer in writing this section and recommend it as a resource for anyone looking for more detail on the topic.

2. Checklist

Task	Timeline or Deadline	Submission Requirements and Additional Information
<input type="checkbox"/> Establish proper segregation of duties.	Prior to beginning operations	- Create a process that minimizes the possibility of fraud.
<input type="checkbox"/> Ensure that the triple match is performed.	Ongoing	
<input type="checkbox"/> Develop a strong and consistent check entry/cutting procedure.	Ongoing	- Collect W9's from all vendors likely to receive a Form 1099.
<input type="checkbox"/> Develop a strong and consistent check signing procedure.	Ongoing	

Establish proper segregation of duties

The general concept of segregation of duties is that you should design processes so that no one person could both commit and conceal fraudulent activity as part of his or her regular work responsibilities. While the exact application of this concept differs depending on the specific function involved, generally speaking it implies that you should have a separate person with custody of assets, another person for approving purchases, and a third for coding transactions. In terms of the accounts payable process in particular, appropriate segregation of duties requires that you have a separate person authorizing orders, placing them, and maintaining financial records. Ideally you should separate the duties of receiving goods and ordering them as well. Simple thought experiments can help you understand the problems that can arise if these splits are not observed. For instance, if the individual placing the orders is also receiving them, he/she could over-order supplies and take the extra material for personal use. If the person placing orders and writing checks is the same, he/she can create a fake order and send a check to a fictitious company that he/she cashes.

While there is no universally applicable scheme for establishing proper segregation of duties, below is one structure for accounts payable and procurement that is typically seen in D.C. charters.

	Head of School	Business Manager	Office Manager	Accountant
Places order			X	
Approves order	X			
Receives goods/performs triple match		X		
Enters invoice in accounting system				X
Controls check stock		X		
Signs checks	X			
Reconciles bank statement				X

Ensure that the triple match is performed

At the core of the accounts payable process is a step known as the triple match. In the triple match, the invoice is received from the vendor, then matched with both its corresponding purchase order and a proof or receipt of the goods or service being invoiced (e.g., shipping receipt). Only when all three are accounted for can the check be cut and the invoice paid. Below are some principles to consider in handling the triple match.

- The invoice, purchase order, and proof of receipt generally do not arrive at the same time, so a filing system needs to be created to maintain each while you wait for a complete set.
- The triple match should occur at least weekly, if not more frequently. You do not want invoices to sit around in files unnecessarily.
- You should establish some mechanism for reviewing materials that are more than four weeks old but have not been matched. For instance, an old purchase order and shipping receipt with no invoice could be an indication that the invoice was lost and a vendor call is required.
- For some types of goods, shipping receipts are not available (e.g., expense reimbursement or busing invoice). For those transactions, you should take reasonable steps to confirm the goods were received where possible. For instance, you might include a space on the employee expense reimbursement form where the employee is asked to confirm that the good or service paid for in the reimbursement request has been received.

Develop a strong and consistent check entry/cutting procedure

Once the triple match has been completed, the full package should be submitted to the individual responsible for entering checks into the accounting system. Often this work is handled by an outsourced back-office service firm. In the event that it is not, below are some principles to follow.

- Always request a completed W-9 form from each new vendor.
- Schools are required to file 1099-misc reports with the IRS for all service vendors of certain corporate types (i.e., LLCs or sole proprietors) to whom they paid more than a threshold amount in the course of the year. In 2013, the threshold amount was \$600. See the IRS website for information on the current year's limit

(www.irs.gov/instructions/i1099misc/ar02.html). The filing is relatively simple, but requires the contractor's tax ID # (or social security number if an individual) and mailing address. The filing process is much easier if you insist on receiving tax ID #s and mailing addresses before you cut any checks to a 1099 vendor. This prevents a rush in January to try to retrieve this information from contractors retroactively. You should also make sure you flag qualifying vendors as requiring a 1099 when you first set up their vendor IDs in the system. See www.irs.gov/pub/irs-pdf/i1099misc.pdf for more details on the 1099-misc.

- Establish a consistent naming convention for creating the vendor codes you use in your accounting software. Vendor codes are used to prevent duplicate payments and are important identifiers for the 1099 process. If you have multiple vendor codes for a single vendor, you might not realize you have already paid them for a particular item.
- Be careful with data entry of invoice numbers. Invoice numbers are one of the strongest checks you have to prevent double payment, as most accounting software packages will display warning messages when you attempt to pay an identical invoice number twice to the same vendor. If you are inconsistent about checking the accuracy of invoice numbers, then you lose this important check. For vendors that do not provide an invoice #, create a consistent naming convention (e.g., always use the vendor ID plus the date in YYMMDD format).
- Insist on original receipts for all employee reimbursements. If an employee submits a request with photocopies of receipts, return it to them. If they still can't produce originals, require a note from their supervisor for the reimbursement to be processed. If you accept photocopies of receipts for expense reports, it is virtually impossible to prevent an unscrupulous employee from submitting the same receipt for reimbursement twice.
- Double-check the math on all invoices that are not computer-generated.
- If you notice sales tax on an invoice, contact the vendor to have it removed. As non-profit corporations, D.C. charter schools are exempt from sales tax.
- Print invoice numbers on check receipts. This helps the company you are paying properly apply payments to the correct invoice and can reduce time spent on follow up calls.
- Keep check stock in a secure location. Signers on the accounts should not have access to it. Record the range of check numbers you have in storage and note any gaps.
- Companies will sometimes send general statements summarizing your account status. You should never pay off of a statement alone. Insist that you have an invoice. If you pay off of a document without an invoice number, you will lose a control against double payment. Even if the invoice number is on the summary statement, it is unlikely that it contains enough information for the school to be confident it has not been mischarged.
- Prepare a check-edit report before you print checks. This will give you a chance to review the batch for accuracy before printing the checks, reducing the number of checks you have to void.
- If you do misprint a check, write void across the front of it and save it in a voided check file. Be sure to void the check (but not the invoice) in the accounting software.

Develop a strong and consistent check signing procedure

The final step in the process involves actually signing the checks. This is typically done by the Head of School, though might vary depending on the structure and size of the organization.

- Checks should be carefully reviewed with backup attached before signing. At a minimum, you should look to confirm a) dollar amount paid on the check ties with the amount invoiced and approved; b) the check is made out to the correct payee; and c) backup attached includes appropriate approvals.
- Be mindful of signing limits when processing checks. Bring in the Board Treasurer or others as required to comply with the Board-approved policy for signing checks of large dollar amounts.
- The signed checks should be mailed by someone other than the person responsible for placing orders.

Section 2.4: Accounts Receivable

1. Overview

Accounts receivable is the process through which the school receives funds of any type from outside sources. The major types of funds D.C. charter schools receive are typically

- District Per Pupil Payments
- Federal Entitlement Payments
- Start-up Funds
- National School Lunch Program Funds
- Student fees for meal service or before and after care
- Other student revenues (e.g., concessions, student club money, uniform sales)
- Donations.

In terms of dollar volume, the overwhelming majority of funds in D.C. charter schools arrive via check or electronic funds transfer. A very small proportion but relatively large transaction volume comes in the form of cash. The cash transactions are typically much more difficult to control. Schools should consider the pros and cons of accepting checks or credit card payments for student fees.

What you're trying to accomplish in the accounts receivable process is to a) receive money to fund the operations of the school in a way that minimizes risk of loss through theft or fraud; b) track funds adequately to meet accounting requirements; and c) determine when funds are still owed the school so follow-up can occur.

In this section we begin by discussing general principles that apply to handling checks and wire transfers. We follow with a sub-section that addresses the specifics of handling and controlling cash. Finally, we discuss some specifics of collecting revenues associated with the student meals program, since that is a receivables challenge that almost all D.C. charters face.

2. Checklist

Task	Timeline or Deadline	Submission Requirements and Additional Information
<input type="checkbox"/> Develop a process to receive and record checks and electronic fund transfers.	Prior to beginning operations	- Establish electronic depositing of payments from OSSE.
<input type="checkbox"/> Develop a process to receive and record cash payments.	Prior to beginning operations	
<input type="checkbox"/> Develop a process to receive and record NSLP transactions.	Prior to beginning operations	

Develop a process to receive and record checks and electronic fund transfers

The overwhelming majority of charter funding will come to the school in the form of checks or wire transfers. Below are some principles that can guide controlling those transactions.

- Book revenue at the time it is earned, not when the check arrives. For grants, that is when you receive a signed award letter with no contingencies. For certain entitlement funds, that is when the reimbursement request is submitted for payment. This is consistent with GAAP requirements and helps protect the school from lost or stolen checks. For instance, if you record a grant as a receivable at the time you are given the award letter, if the check is lost in the mail, then you will have record of the award and know to follow up.

- Always issue acknowledgement letters for private donations. Keep a copy of the letter with the check deposit documentation.
- Set up electronic payments when possible. This reduces the risk that checks will be lost or stolen. For District Per Pupil payments, this is mandatory. For OSSE payments, you can request a form that will allow you to establish direct deposits from your program officer. Many private funders will give you the option of receiving funds via wire.
 - Note that when dealing with District funding, if for some reason you have to change accounts, make sure you have received your funds from the District in the new account before closing the old one. The software platform governing these transactions is old and sometimes it takes multiple attempts for the new wire instructions to be adopted.
- For private grants and other sources for which electronic payment is not an option, consider establishing a lockbox arrangement with a local bank. The bank will give you an address you can have checks mailed to. The bank will deposit the checks to your account automatically and give you access to scanned images of the check.
- Establish a clear written procedure for handling accounts receivable.
- If you are receiving checks through the mail to your office rather than a lockbox, the person assigned to open the mail should endorse all checks received immediately as “For deposit only” to the school’s operating account. Your bank should give you a stamp that can be used to that effect. The person opening the mail should also maintain a log of all checks received that includes dollar amount, payer, check #, purpose of the check, and date received. All checks should then be stored behind lock and key (a small safe is recommended) until deposited.
- Deposits should be made at least monthly. The individual making the deposit should fill out the deposit slip provided by the bank and run the calculations through an adding machine with a tape. The depositor should photocopy all checks and create a deposit backup file that includes the check copies, coding instructions describing how each check should be entered into the accounting software, and a copy of the adding machine tape. If there is any cash, it should be counted by two people in the same room. The depositor takes the deposit to the bank and gets a deposit receipt. If the deposit includes large amounts of cash, two people should go together to the bank.
- On a regular basis, someone needs to verify that the deposit total, backup total, and incoming check balance all match. This is frequently done during the bank reconciliation.
- Be mindful of segregation of duties when designing your accounts payable process. In particular, make sure the person making the deposit is not the one opening the mail. You should also make sure someone other than the depositor and mail opener is comparing the check log with the deposit total, deposit backup, and bank statement total.

Develop a process to receive and record cash payments

Managing cash can pose particular challenges in the accounts receivable process. In a school context, cash is typically received for things like lunch sales, student fundraising efforts, and uniform sales. Strong cash management processes help protect the financial assets of the school but also protect the employees involved in handling cash from being wrongly accused or

suspected of misappropriating cash. Below are some general principles.

- When receiving cash, use a basic cash register, or if that's not possible, numbered receipts. Parents or students should always be given receipts when they give cash to a school employee.
- There should be a central safe or other locked repository in which all cash is stored. A single staff member should manage and have access to the safe. If a faculty member or other staff member receives cash initially, he or she should return it to the cash administrator on the same day. Both parties should count the cash and sign a log indicating the amount transferred. Cash from the safe should be deposited at least monthly along with the regular check deposit.
- Any time cash changes hands, both parties should count it in front of each other and create a written record of the amount transferred.

Develop a process to receive and record NSLP transactions

Most D.C. charters elect to participate in the National School Lunch Program (NSLP) administered by OSSE on behalf of the USDA. Because of the combination of federal requirements and numerous small-dollar cash transactions, doing so can present a particular challenge to schools in terms of receivables. Here are some basic principles for managing it:

- The Program requires that you record exactly which student receives a meal each day at the point where the student receives the meal. This point of service data collection is critical to NSLP compliance.
- You are required to handle *financial* transactions away from where the students are served. This is to prevent people from knowing which students are receiving subsidized or free food. Typically, this is done by collecting cash for meals at the front desk.
- PowerLunch, which is a component of the student information system PowerSchool, or other tracking software, is the most common means used to implement this requirement. A networked computer is needed near the food service area. The front office then collects cash or checks from students and enters the total into the account in PowerLunch. The lunch attendant manning the computer in the lunch room checks students in as they come in. Many schools are now using finger print scanning software to speed the process rather than relying on barcoded student IDs or manual name identification. The software and hardware are relatively inexpensive, though schools using this method sometimes have to manage parental concerns about students being fingerprinted.
- If you do not have the technology to use a system such as PowerLunch, paper-based options are available. One approach is to have the central office staff generate a roster before each breakfast and lunch showing all students who either have free lunch or have sufficient money in their accounts to pay for the next meal. The lunch attendant then checks students off as they enter. If a student's name is not on the list, he or she is sent back to the main office to pay. At the end of the day, the lunch rosters are given back to the central office, then either filed or entered into a database to facilitate record keeping.
- If you bill parents for meal service, establish written policies for parents regarding prepayment of funds and whether or not credits are issued when a student is absent.
- Regardless of the system used, a person not involved in collecting funds at the front office or checking students in the cafeteria needs to check the record of meals consumed

against cash receipts and investigate any sizable discrepancies. The school is required to do this monthly on the School Meals Reimbursement Report sent to OSSE.

Section 2.5: Bank Reconciliation

1. Overview

Reconciliation involves comparing transactions or activity recorded to other sources to ensure that the information reported is accurate. You will have to prepare a bank reconciliation when you receive your bank statement every month. This is a very important part of your cash control procedures. It verifies the amount of cash you have in your checking account and may uncover irregularities that could be a result of theft of funds by an employee.

The cash balance in your books will likely never agree with the balance shown on the bank statement because of the delay in checks and deposits clearing the bank, automatic bank charges and credits you haven't recorded, and errors you may have made in your books. However, after preparing the bank reconciliation, you can be comfortable that the account balance shown on your books is up-to-date.

A suggested segregation of duties is:

- Head of School opens monthly bank statements and conducts an initial review of cleared checks
- Business Manager/Accountant performs bank reconciliations

2. Process Description

Bank Reconciliation	
1.	Prepare a list of outstanding deposits. Compare the deposits listed on your bank statement with the bank deposits shown in your cash receipts journal. List any deposits on your reconciliation that have not yet appeared on the bank statement. Also, take a look at the bank reconciliation you prepared last month. Did all of last month's deposits in transit clear on this month's bank statement? If not, you should find out what happened to them.
2.	Prepare a list of outstanding checks. List all the checks on your reconciliation that did not clear. Also, take a look at the bank reconciliation you prepared last month. Are there any checks that were outstanding last month that still have not cleared the bank? If so, be sure they are on your list of outstanding checks this month. If a check is several months old and still has not cleared the bank, you may want to investigate further.
3.	Record any bank charges or credits. Take a close look at your bank statement. Are there any special charges made by the bank that you have not recorded in your books? If so, record them now just as you would have if you had written a check for that amount. Similarly, if there are any credits made to your account by the bank, those should be recorded as well. Post the entries to your general ledger.
4.	Compute the cash balance per your books. Total the general ledger cash account to arrive at your ending cash balance.
5.	Enter bank balance on the reconciliation. At the top of the bank reconciliation enter the ending balance from the bank statement.
6.	Total the outstanding deposits. Add up the deposits yet to appear on your bank statement and enter the total on the reconciliation. Add the total outstanding deposits to the bank balance to arrive at a subtotal.
7.	Total the outstanding checks. Add up the outstanding checks and enter the total on the reconciliation. Subtract the total outstanding checks from the subtotal in the step above.
8.	Compute book balance per the reconciliation. The resulting amount should equal the balance shown in your general ledger.

Section 2.6: Risk Management

1. Overview

Charter schools must have insurance to protect against liability concerns, including health, general liability, property, workers' compensation, and trustees' and employees' liability coverage.

For charter schools, there are essentially two categories of risk:

- The risk of damage or impairment to assets that are owned by the school (e.g., a fire at school)
- The risk of economic loss from legal liability (e.g., a lawsuit from parents of a student injured at school).

Risk management is the manner in which schools address these risks. Schools have two options to transfer risk:

- *Purchasing Insurance*: An insurance company accepts the risk in exchange for a premium.
- *Contractual Risk Transfer*: A contract is executed in which another party agrees to accept the risk (e.g., establish a contract with food vendor that makes them responsible in case any children become sick).

2. Insurance Coverage

You are required to provide the PCSB with current certificates of insurance signed by an authorized representative of the insurer(s) on an annual basis. The certificates must show that the policies are in full force and effect and provide the required coverage, conditions, and limits. Once you have acquired all necessary insurance, signed policies should be kept on-site at the school.

It is recommended that you work with an insurance broker to navigate the insurance process. Your charter school's operating agreement will identify the types and levels of insurance the PCSB requires your school to carry. Your insurance broker should be given access to this document and be clearly instructed to make sure the insurance plan he or she puts together meets all requirements. After a quote is provided, ask for a walk-through of the policy to make sure all requirements have been met.

The PCSB requires, at a minimum, the following types and levels of coverage:

Type of Insurance	Minimum Coverage Level
Comprehensive General Liability	\$1,000,000 per occurrence, \$2,000,000 aggregate
Directors and Officers Liability	\$1,000,000
Educators Legal Liability (E&O Liability)	\$1,000,000
Property/Lease Insurance	100% of replacement cost
Boiler and Machinery Insurance	\$1,000,000 (if applicable)
Auto/Bus Liability Insurance	\$1,000,000
Umbrella Coverage	\$3,000,000; \$5,000,000 if providing transportation
Workers' Compensation	As required by law

Comprehensive General Liability Insurance

This insurance typically comes in the form of two complementary policies: primary coverage and excess coverage. The primary policy typically protects up to \$1 million, and the excess policy covers an additional amount. The rate is typically based on your enrollment multiplied by a quoted fee; however, the rate is ultimately determined by the quality of your coverage. Make

sure that your General Liability policy includes student accidents, including sports and athletic injuries and minor injuries from slips and falls. It should also include coverage for sexual abuse and molestation. This insurance must be in place before students are enrolled.

Directors and Officers Liability Insurance

D&O Insurance protects directors and officers of any corporation against damages from claims resulting from negligent or wrongful acts in the course of their duties. You must have D&O insurance before holding your first official board meeting.

Educators Legal Liability Insurance (Errors and Omissions Liability)

This insurance covers liability for negligent acts or omissions that result in bodily injury, personal injury, or property damage. The insurance covers the charter operator for those sources of liability arising out of the rendering or failure to render professional services in the performance of the operating agreement, including all provisions regarding financial management and indemnification.

Property Insurance

Property insurance covers the building, structures, and contents (including permanently installed fixtures, machinery, and equipment). This insurance must be in place before students are enrolled.

Comprehensive Automobile Liability and Physical Damage Insurance

This can cover your school's owned, leased, hired, or non-owned vehicles that are used in performance of services offered by the school.

Umbrella Coverage

This insurance coverage provides an extra layer of liability coverage by taking over where regular coverage leaves off.

Workers' Compensation

Workers' Comp covers a percentage of the salary of employees injured in the workplace. Payroll companies will insure short-term disability and unemployment coverage; however, they do not deduct workers' compensation withholdings.

ERISA Fidelity Bond

If your school offers a retirement plan to its employees, you will need to purchase an ERISA fidelity bond, which protects the assets of the plan fiduciary (i.e., the school) from allegations of breach of its fiduciary duties. All 401(k) and 403(b) plans are required to be covered by a fidelity bond. The bond must cover at least 10 percent of the plan assets, up to a maximum of \$500,000. The cost of this coverage is minimal.

Student Accident Insurance

Although not required by the PCSB, some schools opt to offer students the option of purchasing student accident insurance policies. While the school itself would not provide medical insurance coverage for a student in the event of an accident, giving parents an option to purchase this type of coverage themselves can help them manage gaps in their own coverage. Some brokers argue that offering parents the option to purchase this coverage, even if it is declined, reduces the school's potential liability in the event of an accident.

3. Other Considerations

Sharing Your School Facility

If you own or lease your school building and are allowing outside organizations to use your school, you should take steps to ensure that your school is not exposed to additional legal risks.

Through contractual risk-transfer mechanisms, responsibility for the children's safety should fall to that group should an accident occur. Any group using your facility should provide a certificate of insurance with all endorsements, outlining coverage and amounts, and designating your school as an "Additional Insured" so that you have full recourse for any losses arising from the children's activities.

Waivers & Permission Slips

It is advisable to have parents or guardians sign a waiver or permission slip before their children can participate in any off-site activities or certain on-site activities that might involve risk of injury to the child (e.g., contact sports). Consult with your insurance broker for guidance if you are unsure about a particular activity. In general it is best to err on the side of caution and require a permission slip when in doubt. The form should provide a clear explanation of the activity, any risks involved in participation, and any transportation arrangements. Be as specific as possible in stating what is involved and the voluntary nature of participation. While waiver or parental permission slips do not guarantee that your school will be fully protected from legal proceedings, they may help limit liability.

Section 2.7: Annual Independent Audit

1. Overview

In accordance with the School Reform Act and Government Auditing Standards, an audit of financial statements must be made annually by a Certified Public Accountant (CPA). The CPA will conduct an annual fiscal audit of all school financial records, including the balance sheet, cash flow statement, and income statement. The CPA will also audit the school's journal entries, payroll, and record/receipt filing systems.

2. Checklist

Task	Timeline or Deadline	Submission Requirements and Additional Information
<input type="checkbox"/> Select an auditor.	July 1	Submit an annual engagement letter with an audit firm to the PCSB by July 1.
<input type="checkbox"/> Conduct annual audit.	Prior to November 1	- Prepare requested documentation for auditor.
<input type="checkbox"/> Conduct annual A-133 audit if receiving more than \$500K in federal funds.	Prior to November 1	- Typically conducted by same firm that handles your financial audit - Must be filed with Federal Audit Clearinghouse
<input type="checkbox"/> Submit annual audit.	November 1	Submit annual audit to the PCSB by November 1.

Select an auditor

You must submit an annual engagement letter with an audit firm to the PCSB by July 1. The auditor you choose must be on the PCSB's Approved Auditors List for charter schools. The Approved Auditors List was determined by an RFP process by the PCSB and OCFO and is published in the PCSB's Fiscal Policy Handbook. See [Attachment 2.6](#) for the SY2012-13 list. The specific terms (e.g., cost, length of contract) of an audit engagement should be decided between a charter school's Board of Trustees and audit firm.

Funding for auditing services should be included in your school's financial plan. An audit can cost anywhere from \$5,000 to \$30,000, depending on the size and complexity of your school's financial information.

Conduct annual audit

The audit process will involve the following:

- Prior to the audit, the auditor will send a list requesting documentation that includes:
 - Copies of leases (facilities and operating)
 - Grant award letters and documentation
 - Contracts in excess of \$25K
 - Loan documents
 - Other documentation related to financial assets and liabilities
- The auditor will spend at least a day at the school site auditing:
 - Attendance records
 - Employee records and certifications
 - Documentation for Free & Reduced Lunch count
 - Pending legal issues
 - Internal financial controls and operations
 - Financial statements
 - Reconciliation of bank statements and general ledger
 - Federal grant expense records

- Once the school approves the draft of the audit report, the auditor will complete a final report for distribution to the PCSB, OSSE, and your own board.

Conduct annual A-133 audit if receiving more than \$500K in federal funds

Any school that expends more than \$500K in federal funding in a given year must undergo an A-133 audit. These audits check for fidelity in spending federal dollars and are typically conducted by the same firm that handles a school's annual financial audit and occur simultaneously with that audit. After the A-133 audit has been completed, the results must be filed with the Federal Audit Clearinghouse. Your auditor should either handle this for you or have instructions on how it is done.

Submit annual audit

You must submit an annual audit to the PCSB by November 1. The audit submission should be signed by the board chair or chief fiduciary officer. The following documents will need to be filed with the PCSB at the conclusion of the audit.

- Audited annual financial statements
- All audit reports, including but not limited to:
 - Independent Auditor's Report
 - Report on Compliance and on Internal Control over Financial Reporting based on Audit of Financial Statements performed in accordance with Government Auditing Standards
 - Report on Compliance with requirements applicable to each major program and on Internal Control over Compliance (in accordance with OMB Circular A-133, if applicable)
 - Report on Compliance to the D.C. School Reform Act
 - Schedule of Findings and Questioned Costs
 - Report on Prior Audit Findings
- Management letter, if applicable, which includes recommendations related to the financial statements, internal controls, accounting systems, and compliance issues
- A copy of Form 990 (see [Section 2.8: Required Tax Filings](#) below), as filed with the Internal Revenue Service, signed by the board treasurer. Form 990 (or a filed extension) may be submitted to the PCSB along with the audit, or separately by December 15.

Best Practices

- The importance of comprehensive, accurate recordkeeping cannot be stressed enough, especially in relation to the annual financial audit. Not only will you save on auditing time and costs, you will also greatly reduce staff time required to participate in the audit process.
- To make the process as efficient as possible, it is important to gather all requested documentation prior to the auditor arriving on site.
- Have a dedicated workspace set aside for the auditor to review the school documents.
- Keep comprehensive documentation for purchases of more than \$25,000.
- Don't forget to track the allocation of program, fundraising, and administrative time separately for staff who are wearing multiple hats. This is especially important come audit time.
- Contract with your auditor to also complete Form 990.
- If you have a "Friends Of" organization or a separate foundation, this entity must be audited separately from the school.

Section 2.8: Required Tax Filings

1. Overview

There are a number of federal and local tax filings occurring through the year of which you should be aware. Many of these can be handled by your payroll agency, accountant, or auditor. We strongly recommend contracting with a payroll agency (e.g., ADP or Paychex) to handle your payroll-related filings. This is the solution adopted by most D.C. charters.

You should ensure that all of the items listed below are being handled by your organization.

2. Checklist

Task	Timeline or Deadline	Submission Requirements and Additional Information
<input type="checkbox"/> File Form 1099 and Form 1096 with IRS.	- January 31 for 1099 - Last day of February for 1096	- Form 1099 to be supplied to all independent contractors paid more than \$600 - Form 1096 supplied to IRS by end of February - Can be handled by accountant
<input type="checkbox"/> Mail Form W-2's.	January 31	- Forms supplied to employees and to D.C. Office of Tax and Revenue - Can be handled by payroll agency <u>Additional Information:</u> Form W-2: www.irs.gov/pub/irs-pdf/fw2.pdf
<input type="checkbox"/> Submit Federal Payroll Tax Payments.	- Monthly or semi-monthly	- Form 8109 FTD coupon plus payment submitted to IRS - Enroll in EFTPS (www.eftps.gov) to make electronic payments - Can be handled by payroll agency
<input type="checkbox"/> Submit State Payroll Tax Payments.	- By the 20 th of each month	- FR-900M plus payment submitted monthly - FR-900A in January - Enroll in eTSC (www.taxpayerservicecenter.com) to make electronic payments - Can be handled by payroll agency
<input type="checkbox"/> File Form 941 with IRS.	- Quarterly, by the last day of the month following the quarter-end (Apr 30, Jul 31, Oct 31, & Jan 31)	- Form 941 submitted to IRS - Can be filed by payroll agency <u>Additional Information:</u> Form 941: www.irs.gov/pub/irs-pdf/f941.pdf
<input type="checkbox"/> Submit Employer's Quarterly Contribution and Wage Report (Form UC-30).	- Quarterly, by the last day of the month following the quarter-end (Apr 30, Jul 31, Oct 31, & Jan 31)	- Form UC-30 submitted to D.C. Dept of Employment Services - Can be filed by payroll agency <u>Additional Information:</u> www.does.dc.gov/service/report_questions
<input type="checkbox"/> File Form 5500 Annual Return/Report.	- July 31	- Form 5500 submitted to the U.S. Department of Labor - Can be filed by accountant - Schools with more than 100 participants in their 401(k)/403(b) plan must undergo an annual plan audit <u>Additional Information:</u> www.efast.dol.gov
<input type="checkbox"/> File Public Charter School Real Property Tax Rebate (FP-305).	September 15	- Form FP-305 submitted to D.C. Office of Tax and Revenue - Include copy of lease and proof of payment of real property tax - School is eligible if it leases a school facility from an entity subject to real property tax. - Typically the responsibility of the school to file

		<i>Additional Information:</i> Application FP-305: otr.cfo.dc.gov/node/390332
<input type="checkbox"/> File IRS Form 990 with IRS.	November 15	- Form to be filed by auditor/accountant - Can file for up to two 3-month extensions (Form 8868): http://www.irs.gov/pub/irs-pdf/f8868.pdf

Form 1099 and Form 1096

A Form 1099 is issued to any independent contractor who has been paid more than a fixed amount set by the IRS each year (\$600 in 2013). The school must provide these forms to all individuals/LLCs/LLPs who performed services. Additionally, you must submit Form 1096 to the IRS, which lists every entity to whom you issued a 1099 and also gives the totals of fees paid. Form 1099 must be postmarked by January 31; Form 1096 must be postmarked by the last day of the month of February.

Form W-2

W-2's are issued to employees and can be handled by your payroll agency (e.g., ADP, Paychex). However, keep in mind that the school bears ultimate liability for ensuring that W-2 forms are correct before they are distributed by reconciling payroll reports with entries in its accounting system. W-2 forms must be postmarked to employees by January 31. You must also send every Form W-2 you issued to the D.C. Office of Tax and Revenue. This can either be done by mail with Form W-2T (if 50 or fewer) by January 31 or electronically at www.taxpayerservicecenter.com by the last day of February. This can also be handled by your payroll agency.

Federal Payroll Tax Payments

You must deduct FICA (Social Security), Medicare, and federal taxes from employee paychecks, as well as make matching FICA and Medicare contributions as the employer. In the school's first year, the combined total must be paid monthly by the 15th of the month following when the salary was paid through. In subsequent years, if the school's accumulated tax liability was greater than \$50,000 in the previous year, the payment frequency is semi-monthly. If the school has not contracted with a payroll agency, this amount can be paid one of two ways:

1. Deposit amount with the school's bank using a Form 8109 Federal Tax Deposit coupon as a **Form 941** payment. The bank will then pay this amount directly to the federal government on the school's behalf.
2. Enroll in the Electronic Federal Tax Payment System (EFTPS): www.eftps.gov, then make electronic payments directly from the school's bank account.

State Payroll Tax Payments

You must also withhold state income taxes from employee paychecks. Note that the required state withholding is determined by the state in which the employee claims residency, so is not necessarily D.C.

Since D.C. is the most common jurisdiction for school employees, we provide some basic information on how to file state payroll taxes for D.C. below. For other jurisdictions, contact the state Department of Revenue and Taxation in that state.

In D.C., state payroll tax filings must be paid monthly by the 20th of the month following when the salary was paid. If the school has not contracted with a payroll agency, this amount can be paid one of two ways:

1. Enroll in the Electronic Taxpayer Service Center (eTSC):
www.taxpayerservicecenter.com, then make electronic payments directly

from the school's bank account.

2. Deposit amount with a Wachovia Bank in D.C. using **Form FR-900M**. The bank will then pay this amount directly to the D.C. government on the school's behalf.

Form FR-900A is the annual employer withholding tax return and is due by January 20 of the following year. Every employer who withholds D.C. income tax from an employee must file it.

Form 941

This is the school's quarterly federal tax return. If you have paid the correct amounts in your monthly payroll tax deposits, there should be no balance due on the quarterly reports (see Federal Payroll Tax Payments above). It is due the last day of the month following the end of each quarter. This form can be filed by a payroll agency.

Employer's Quarterly Contribution and Wage Report (Form UC-30)

Form UC-30 is the D.C. unemployment tax return that D.C. employers pay to the Department of Employment Services (DOES) on the first \$9,000 of wages paid to each employee. It is due the last day of the month following the end of each quarter. This form can be filed by a payroll agency.

Form 5500 Annual Return/Report

This form is used to report information concerning employee benefit plans. Any school with an employee retirement plan must file this information every year. This form is due to the U.S. Department of Labor seven months after the end of the benefit plan year (so typically either July 31 or January 31). This form can be filed by your accountant. Note that schools with more than 100 participants in their 401(k)/403(b) plan must also undergo an annual plan audit.

Public Charter School Real Property Tax Rebate (FP-305)

D.C. provides a charter school a rebate for the portion of the real property tax that it is required to pay under the terms of its lease. This is only applicable to the school if it leases its school facility from an entity subject to real property tax. The FP-305 is a D.C. form and is due by September 15 following the end of the school year. You will need to provide a copy of the lease and proof of payment of the property tax. This is typically the responsibility of the school to file. The form is available on the web site of the Office of Tax and Revenue (<http://otr.cfo.dc.gov>); navigate to tax forms/publications and then select from the list under Real Property.

Form 990

This is the IRS annual tax return form for non-profit organizations and should be filed with the IRS as required by law. The IRS introduced a revised Form 990 at the end of 2007. Although the Form 990 still requires financial information as it did in the past, there are expanded reporting requirements, including information related to governance, oversight, and additional disclosures. See [Attachment 2.7](#) for some of the information that you will be expected to report. It is advised that you refer to this list well in advance of the filing deadline as your Board may want to adopt certain policies and procedures that are questioned on the 990.

Tax-exempt organizations are required to submit 990's on or before the 15th day of the 5th month following the end of their taxable year, e.g., November 15 for organizations whose tax year ends June 30. Schools can apply for an automatic 3-month extension by filing Form 8868, as well as a second (non-automatic) 3-month extension with appropriate justification. **Form 990 should also be submitted to the PCSB annually with the audit, or by December 1.**

Attachment 2.1: Sample Budget Process Description

JANUARY

EXECUTIVE DIRECTOR (ED): Holds preliminary planning discussions for next school year with key stakeholders including teacher leaders, Board representatives, parent leaders, and program managers. Conversations should involve review of available performance and dashboard data. Meetings can be informal, but keep sign-in sheets and brief minutes to aid with NCLB compliance if possible. Output should include a conceptual understanding of priorities for changes in resource allocation for the coming year (recommend 1-page written summary). Also need grade-by-grade forecast of next year's enrollment levels and target for surplus.

FINANCIAL OFFICER: Begins technical budgeting work. Start with revenue forecast making conservative estimate of coming year's per pupil funding level at the District and Federal levels and conservative fundraising assumptions. Project contracted expenses. Create draft staffing spreadsheet and discretionary budget spreadsheets. Incorporate results from ED discussion above. Final work product is spreadsheet containing all budget elements. It should clearly report difference between total revenues and total expenses but does not necessarily have to be balanced at this point in the process. It can be presented to ED as basis for discussion about what tradeoffs need to be made to bring budget into balance.

FEBRUARY

EXECUTIVE DIRECTOR: Takes draft budget, discussing with stakeholders as needed.

FINANCIAL OFFICER: Modifies subsequent drafts of the budget incorporating changes suggested by ED to bring budget into balance.

MARCH

FINANCIAL OFFICER: Prepares final draft version of budget that is in balance.

EXECUTIVE DIRECTOR: Brings draft budget before Finance Committee of Board.

BOARD: Approves draft of budget, requiring amendments as it deems appropriate.

APRIL

EXECUTIVE DIRECTOR: Begins hiring new staff for coming school year based on approved budget.

MAY

Note: Actual per pupil funding levels are typically available in near-final form in April. Some schools skip draft budget adoption in March and just wait until April District funding levels are available. Saves one round of Board action though requires school to delay extending employment offers until May.

FINANCIAL OFFICER: Revises budget based on actual District funding levels.

EXECUTIVE DIRECTOR: Revisits initial planning discussions with key stakeholders to make final allocation decisions given actual funding levels.

BOARD: Approves final version of budget based on actual funding levels.

JUNE

FINANCIAL OFFICER: Submits final budget, cash flow to PCSB.

MONTHLY

FINANCIAL OFFICER: Submits current year's financial statements to PCSB and reviews budget vs. actual, updating forecasts as needed.

Attachment 2.2: Sample Cost Estimation Template

Expenses	Year 0 Costs	Year 1 Costs	Year 2 Costs	Assumptions
<i>Example: Computers</i>	\$15,000	\$20,000	\$25,000	<i>One per staff member / one for every 15 students / will add 3 teachers and 40 students each year</i>
Research and Planning				
Market Research				
Curriculum Development				
Application Costs				
Consultants (including architects or space planners)				
Staff Recruitment/Hiring				
Board Recruitment and Screening				
Website Development				
Brochures/Information				
Non-profit Incorporation				
Admissions Lottery				
Other:				
Subtotal	\$0	\$0	\$0	
Instructional Services				
Teachers (Salary and Benefits)				
Substitutes (Salary and Benefits)				
Aides (Salary and Benefits)				
Textbooks				
Classroom Supplies				
Classroom Furniture				
Classroom Equipment				
Staff Development				
Travel and Conferences				
Other:				
Subtotal	\$0	\$0	\$0	
Special Education Services				
Special Ed. Teachers (Salary and Benefits)				
Special Aides (Salary and Benefits)				
Special Facilities and Equipment				
Curriculum				

Instructional Materials				
Contracted Services				
Other:				
Subtotal	\$0	\$0	\$0	
Supplemental Instructional Programs and Services				
Athletic Programs				
Arts and Enrichment Programs				
Summer School Programs				
Afterschool Programs				
Community Service Programs				
ELL Programs				
Music Programs				
Tutoring Programs				
Uniforms				
Other:				
Subtotal	\$0	\$0	\$0	
Library Programs				
Librarian (Salary and Benefits)				
Books and other reading materials				
Furniture				
Computers				
Software				
A/V Equipment				
Other:				
Subtotal	\$0	\$0	\$0	
Student Support Programs and Services				
Nurse (Salary and Benefits)				
Health Supplies and Equipment				
Guidance Counselor (Salary and Benefits)				
Community Volunteers				
Other:				
Subtotal	\$0	\$0	\$0	
Facilities				
Rent/lease/mortgage				
Maintenance & Repair				
Utilities				
Phone				

Internet Service				
Fire & Security				
Custodial Services				
Custodial Supplies and Equipment				
Renovation and Repair				
Maintenance				
Waste Disposal				
Other:				
Subtotal	\$0	\$0	\$0	
Transportation and Food Service				
Bussing costs				
Bus Driver (Salary and Benefits)				
Field Trips				
School Breakfast				
School Lunch				
School Snacks				
Cafeteria Supplies and Equipment				
Cafeteria Staff (Salary and Benefits)				
Subtotal	\$0	\$0	\$0	
General Administration and Support				
Administrators (Salaries and Benefits)				
Office Supplies				
Copy Machine				
Fax				
Mailing Machine				
Printers				
Printing & Postage				
Bookkeeping & Audit				
Payroll Services				
Banking Fees				
Legal Services				
Liability & Property Insurance				
Director's & Officer's Insurance				
Marketing				
Grant writing				
Board Meeting Expenses				
Staff Recruitment				
Subtotal	\$0	\$0	\$0	

Total Costs	\$0.00	\$0.00	\$0.00	
--------------------	--------	--------	--------	--

Source: www.charterresource.org/files/CostEstimationWorksheet.xls

Attachment 2.3: PCSB Procurement Requirements

The following procurement guidelines are mandatory as per the PCSB. All schools should have clear, written procurement policies, approved by their board of trustees, that comply with the PCSB's guidelines and requirements outlined below.

Procurement Policies

- Submit all contracts with a value of \$25,000 or more to the PCSB.
- Contracts may include agreements signed by the school and the vendor; awards and notices of awards; job orders and task letters issued under basic ordering agreements; and orders, such as purchase orders.
- Bid competitively all contracts, with the exception of those listed below. (Note: While the contracts below do not have to be bid competitively, they still must be submitted to the PCSB for review prior to execution.)
 - a. Contracts for lease or purchase of real property (Note: A school should not execute a real estate contract until it has requested and received approval from the PCSB to operate in a new location and/or facility.)
 - b. Sole-Source contracts – contracts for which a school has identified only one responsible source for required goods and services.
 - c. Management contracts submitted as part of the original charter application (All other management contracts are subject to bidding requirements.)
 - d. A contract that provides for automatic renewals or extensions does not have to be rebid. (Note: this contract does not have to be submitted to the PCSB.)

Procurement Procedures

- Determine whether purchase of good/service is required to follow procurement regulations. If so, proceed as listed below.
- Publish a notice of request for proposals to both the D.C. Register **and** at least two newspapers of general circulation (one of which may be online) not less than 7 days prior to the award of any contract with a value of \$25,000 or more. Solicit competitive bids, either directly in the ad or by reference to a full Request for Proposals.

<p>DC Register: Office of Documents and Administrative Issuances (ODAI)</p> <p>Submitting Notices for Publication. ODAI has a Web-based interface at www.dcregs.dc.gov that DC Public Charter Schools can use to submit notices for publication in the DC Register. To submit a notice you need a user name and password, which can be obtained by contacting Mark Aikens, Director, Office of Documents at dcdocuments@dc.gov</p> <p>When you get your username and password, ODAI will provide you with instructions on how to upload your notice using the dcregs Web application. If you need assistance for uploading your notice, please contact Damali Kajubi, Editor of the <i>D.C. Register</i>, at 202-727-5090 or via email at damali.kajubi@dc.gov.</p> <p>Deadlines – The deadline for receiving documents is Tuesday at noon of the same week. For example, ODAI publishes a notice received by Tuesday, January 5, 2010 in the Friday January 8, 2010 edition of the <i>D.C. Register</i>.</p> <p>If an official District government holiday falls on Monday or a Friday, the deadline for receiving documents remains the same as outlined above. If an official District government holiday falls on Tuesday, Wednesday or Thursday, the deadline for receiving documents from the Public Charter schools is Monday at noon of the same week.</p> <p>Washington Post</p>
--

202-334-7007

202-334-6724 (fax)

legalnotices@washpost.com

Deadlines: For a legal notice to run on a Wednesday, Thursday, Friday or Saturday, it must be submitted by 3:00 PM Eastern, two business days prior to the publication day. For a legal notice to run on a Sunday, Monday or Tuesday, it must be submitted by 3:00 PM Eastern on the preceding Friday. Please allow 24 hours for the processing of legal notices.

To Submit a Legal Notice: Fax your publication request to 202-334-6724 or send an e-mail with the following information to legalnotices@washpost.com:

- The name, address and telephone number of the billing party
- Your name and contact information (if different from the billing party's)
- The day or days you want the legal notice to run
- A request for a price quote (if you require one)
- A document attachment containing the text of the legal notice

Washington Times

Classified Department – Official Notices

(202) 636-3100

Fax notice to (202) 636-3069

Prepayment required (will give estimate after receiving fax)

- Submit to the PCSB (via Epicenter) a contract package within three days of the school awarding the contract. The package should contain:
 - proof that the solicitation was advertised in the D.C. Register and at least two newspaper(s) of general circulation (one of which may be online);
 - a copy of the **signed** contract;
 - copies of all proposals submitted from bidders, if applicable;
 - Procurement Contract spreadsheet, which includes:
 - an estimate of the reasonable cost for the good or service being procured
 - the process used to make the award, including dates and places of public notices, number of bids received, criteria used to judge the bids, persons involved in the evaluation, and date of award
 - a brief explanation of the reasons for deciding on the winning vendor, including price, capabilities, quality, experience, and other germane factors
 - conflict of interest determinations
 - date of board meeting approval
- Note the following process for bidding exemption emergencies:
 - A limited waiver of the bidding requirement may be granted by the PCSB if the proposed contract is considered an emergency. The PCSB defines an emergency as an unexpected situation requiring prompt action, involving circumstances that will severely impact the operation of the school or the health and/or safety of its students, employees, or visitors. *Poor planning is not grounds for an emergency waiver.*
 - A school should submit requests for waivers in writing to the PCSB at contracts@dcpcsb.org 10 day prior to the award of the contract. The request must state why the contract is considered an emergency, what efforts were made to avoid the emergency, and the likely impact if the waiver is not granted.
 - PCSB defines an emergency as an unexpected situation requiring prompt action, involving circumstances that will severely impact the operation of the school or the health and/or safety of its students, employees, or visitors.

- Even if a waiver of the bidding requirement is granted, the contract must still be submitted to the PCSB for procurement clearance.

Guidelines for Specific Types of Contracts

In order to approve some types of contracts, specific information is routinely required.

Real Estate

Provide information on the monthly or annual rent, as well as cost per square foot. Provide evidence that the price is reasonable in comparison with other rates in the same neighborhood. This should be provide within 15 days of the full execution of the contract.

Sole Source

A contract may be awarded outside of a competitive bid process when there is only one provider of the good or service. However, when awarding such a contract, a school must submit a rationale justifying the sole source and documentation showing that the awardee is the only provider of the good or service.

Utilities

PCSB defines utilities as water, electricity, gas, and telecommunications. Water, electricity generation and distribution services, and natural gas distribution cannot be bid in D.C. A charter school need not bid or publish a notice of intent to award a Sole Source Contract for contracts for these services. A charter school must competitively bid the services of an electricity generation and transmission supplier, natural gas supplier, and telecommunications should the amount of these services meet the \$25K threshold for the fiscal year.

Conflicting Interest Contract or Interested Party Contract

A school can execute a Conflicting Interest Contract or an Interested Party Contract as long as the relationship or interest is disclosed to the school's board and the contract is fair to the school.

A Conflicting Interest Contract is a mutually binding legal relationship between a school and its members or any other entity in which one of its board members holds a similar position or has a financial interest with a value over \$10K.

An Interested Party Contract is a mutually binding legal relationship between a school and

- a.) a party that has a close familial relationship with a member of the school's board, senior executive, or one of top three highest paid employees;
- b.) a party who is owned by or has a board member who has a close familial relationship with a member of the school's board, senior executive, or one of the top three highest paid employees;
- c.) any former employee, founder, or former board member of the school; or
- d.) a party who is owned by or had a board member who is a former employee, founder, or board member.

When the contract is over \$25K, the standard procurement procedures should be followed. Additionally, it should be noted on the Procurement Contract spreadsheet that it is a Conflicting Interest/Interested Party Contract, and a statement describing the conflict of interest/relationship should be included.

When the contract is not over \$25K, the school must submit board minutes showing that the Conflicting Interest/Interested Party Contract was approved.

Multiple purchases from the same vendor

Each individual purchase from a vendor is viewed as a separate transaction/contract. For example, if a school purchased \$20K in supplies from Amazon in July and \$6K in supplies from Amazon in August, neither transaction would be required to be publicly bid. However, deliberate breakdown of contracts to stay below the \$25,000 threshold is not permitted.

Brokerage Services

When a school removes or adds to the list of providers of a particular service, e.g., a health insurance company, and uses a broker to make such a change, it should submit evidence demonstrating that the broker solicited offers from multiple companies.

Effective Contract Date

- Contracts become effective 10 days after submission **of a complete package** to the PCSB or the effective date specified in the contract, whichever is later.

Consequences & Reporting

The following consequences will apply for failure to timely submit contracts (and board minutes):

- A notice of concern will be issued to a charter school, which over the course of a fiscal year, fails to:
 - Timely and properly submit to PCSB procurement contract documents for any contracts where a conflict of interest exists and with a value in excess of \$10K.
 - Submit to PCSB procurement contract documents for contracts with a total value over \$100,000.
 - Submit to PCSB procurement contract documents for three or more contracts, each of which is \$25,000 to \$100,000 in value.
 - Timely and properly submit board minutes for more than one quarter.
- A charter warning will be issued to a charter school if a notice of concern under this policy is issued to that charter school in two consecutive years; more than one notice of concern is issued in one year; or in the case of untimely and improperly submitted board minutes, that submission is not corrected in the immediately following quarter.
- During PCSB's reviews of schools and as part of its charter renewal analyses, PCSB will consider any issued notices of concern and/or charter warnings regarding submission of procurement contract documents and meeting minutes in its assessment of the existence of a pattern of fiscal mismanagement. PCSB will also consider in assessing fiscal mismanagement whether "conflicting interest contracts" and contracts with parties who have a close familial relationship or a prior relationship with the school were entered into on terms that were fair to the school.

Beginning on July 1, 2014, PCSB will begin publicizing this information on its website.

Source: Text drawn from PCSB's Fiscal Policy Handbook.

Attachment 2.4: Sample Procurement Policy

The following document details the process for staff at XYZ Charter School to purchase supplies, materials, and otherwise spend school discretionary funds. The steps are spelled out below.

- a) *Before* you make the purchase, you need to figure out what budget the funds are going to be drawn from. If you're not sure, talk to your supervisor or the Business Manager.
- b) Once you've decided on the budget, get a copy of the purchase request form from the Business Manager. Complete it, including how much the purchase will cost and a brief description. Take it to the individual responsible for managing the budget from which the funds will be drawn. If the Budget Manager signs and approves the request, proceed to Step c) if the purchase is going to be made by school office staff (e.g., supplies from an online vendor). Proceed to Step d) if it is something you are going to buy yourself and seek reimbursement.
- c) **School Purchases:** Take the purchase request to the Business Manager along with a description of what you are interested in ordering (printed from the web site if possible). Orders are placed on Tuesdays and Fridays and typically take a week to arrive.
- d) **Reimbursable Purchases:** Attach a copy of the original receipt to the purchase request and submit the full package to the Business Manager. You should receive your reimbursement check in approximately two weeks.

If you have any questions about procurement, please contact the School Business Manager, XXXX, at *e-mail address*.

Attachment 2.5: Procurement and Accounts Payable Process Description

ONGOING RESPONSIBILITIES

Staff

Researches goods/services required. Identifies cost and budget from which it should be drawn. Completes purchase request form and brings to manager of budget for written approval prior to purchasing goods. Once approval is obtained brings purchase order to Office Manager to place order. Note, if it is a reimbursable request, staff member purchases item directly and then submits purchase order with original receipt to Business Manager to process reimbursement.

Office Manager

Receives completed purchase orders from Staff. Designates Tuesday and Friday as ordering days. Places all orders submitted on those days. Gives purchase order with printed proof of order to Business Manager.

Business Manager

Receives purchase order from Office Manager and files in purchase order folder. Receives any expense reimbursement requests from staff and files to send to outsourced accountant. Receives invoices in mail and files in Invoices folder.

WEEKLY RESPONSIBILITIES

Business Manager

Reviews all invoices on file and attempts to complete triple match with shipping receipt and P.O. Forwards matched sets to outsourced accountant for processing. Follows up with vendors on all unmatched purchase orders older than four weeks to see if invoice has been lost. Follows up with staff on all unmatched invoices to attempt to locate purchase order.

Outsourced Accountant

Receives triple-matched packets from Business Manager. Enters them into accounting software, checking math on non-computerized invoices and looking for sales tax. Prints check edit report and double-checks accuracy. Shares with campus if requested. Prints checks and returns to campus for final review/signature.

Head of School

Receives checks from outsourced accountant. Reviews checks for accuracy in payment amount, payee, and approvals. Signs, bringing in second signers such as Board Treasurer as appropriate to comply with school policies. Gives to Business Manager for mailing.

Business Manager

Mails checks, mindful of including payment stubs from original invoice as needed.

Attachment 2.6: Approved Auditor List for 2012-13 School Year

Aronson LLC Drolet & Associates, P.L.L.C.

Bert Smith & Co, CPAs

Chartered Maner Costerisan CPAs Gelman, Rosenberg & Freedman CPAs

Dixon Hughes Goodman LLP

F.S. Taylor & Associates, P.C.

Kendall, Prebola and Jones CPAs SB and Company, LLC

McGladrey & Pullen, LLP Rubino & McGeehin

McQuade Brennan, LLP

RAFFA, P.C. Martin and Wall/ A Division of Choritek & Gottschalk, LLP

Ribis, Jones & Maresca, P.A.

Walker & Co., LLP

Attachment 2.7: Revised Form 990 Reporting Requirements

Board Independence

In previous tax years, an organization needed only to disclose the total number of voting members of its governing body. Starting in 2008, nonprofits will need to disclose the number of voting members of its governing body that are "independent." Each board will need to examine, on an annual basis, whether its voting members meet the definition of "independent" as defined by the IRS.

There are four circumstances that must be in effect for the entire reporting period for a board member to be considered independent. For a board to monitor each of these items for all board members throughout the year could be time-consuming. We suggest that your staff administer the following checklist at the end of each reporting period with the following questions. If any of the questions are answered "yes," the independence of that board member is considered to be impaired, and that member should be left out of the final "independent board member" count.

Once this information has been received and the final count compiled, your staff will then be able to certify to your committee responsible for overseeing, completion, and acceptance of the Form 990 that the independence has been reviewed and updated according to IRS regulations.

1. Were you compensated as an officer or other employee from this or a related organization?
2. Did you receive total compensation or other payments exceeding \$10,000 for the year from this or a related organization as an independent contractor? (This figure does not include reimbursement of expenses or reasonable compensation for services provided in the capacity as a member of the governing body.)
3. Did you receive, directly or indirectly, material financial benefits from this or a related organization, including:
 - a. Loans between you and the organization of greater than \$50,000?
 - b. Loans under \$50,000 on arm's length or more favorable terms?
 - c. A transaction in which an economic benefit is provided to you, directly or indirectly, and the value of the economic benefit provided exceeds the value of the consideration (including the performance of services) received for providing such benefit?
 - d. Loans, salary advances, and other advances and receivables? (This does not include advances under an accountable plan, pledges receivable that would qualify as a charitable contribution when paid, accrued but unpaid compensation, or receivables outstanding that were created in the ordinary course of the organization's business on the same terms as offered to the general public.)
 - e. A grant, scholarship, fellowship, internship, prize, award, or other assistance (including provisions of goods, services, or use of facilities) to you or one of your relatives? (Do not include business transactions for full and fair consideration engaged in to serve the direct and immediate needs of the organization, such as payment of compensation to an employee or consultant in exchange for services of comparable value.)
 - f. A direct business relationship with the organization (other than as an officer, director, trustee, or key employee)?
 - g. An indirect business relationship through ownership of more than 35% in another entity?
 - h. A family member who has a direct or indirect business relationship with your organization?
 - i. Serve as an officer, director, trustee, key employee, partner, or member of another entity doing business with your organization?

4. Did you have a family member that received compensation or other material financial benefits from this or a related organization?

Family and Business Relationships

The new Form 990 now requires disclosure of family and business relationships between any officer, director, trustee, or key employee. These types of relationships can be quite fluid and change from year to year, so updating this information annually will be a necessity.

To solve this problem, we suggest a second checklist be administered by your staff. The checklist should include the following:

1. All family relationships with another officer, director, trustee, or key employee who is one of the following: a spouse, ancestor, brother or sister (whether whole or half blood), child (whether natural or adopted), grandchild, and spouse of brothers, sisters, children, and grandchildren. He or she will be required to identify the name of the person but is not required to identify the specific type of family relationship.
2. All business relationships with the following:
 - a. one person is employed by the other in a sole proprietorship, or, employed by an organization with which the other is associated as a trustee, director, officer, key employee, or greater than 35% owner;
 - b. one person is transacting business with the other in one or more contracts of sale, lease, license, loan, performance of services, or other transaction involving transfers of cash or property valued in excess of \$5,000 in total for the year, or, with an organization with which the other person is associated as a trustee, director, officer, key employee, or greater than 35% owner;
 - c. the two persons are each a director, trustee, officer, or greater than 10% owner in the same business or investment entity.

Other Board Actions

There are several other questions on the revised Form 990 regarding the board's implementation of certain policies and procedures related to governance and oversight. Keep in mind, if you choose not to implement any of these policies, you will need to be prepared to explain why not. Each policy is listed below for your organization's consideration, discussion, and implementation.

1. If you have not already adopted a mission statement, compose and adopt one immediately.
2. If your organization doesn't contemporaneously document the meetings held or written actions undertaken during the year by the governing body and each committee with authority to act on behalf of the governing body, adopt a policy to do so.
3. If your organization has local chapters, branches, or affiliates, adopt written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure that their operations are consistent with those of your organization.
4. Was a copy of the Form 990, including required schedules, as ultimately filed with the IRS, provided to each voting member of your governing body before it was filed? If not, put policies in place to do so.
5. If you do not have a written conflict of interest policy, have your governing body adopt one. The regular and consistent monitoring, compliance, and enforcement of such a policy would be easy to do if you have already taken the steps each year to document all family and business relationships.
6. Adopt a written whistleblower policy to establish procedures for treatment of employees' complaints regarding suspected financial impropriety or misuse of the organization's resources.

7. Adopt a written document retention and destruction policy outlining backup procedures, archival, storage, maintenance, and destruction of electronic and hard-copy files.
8. Form a compensation committee and ensure that the process for determining compensation of the organization's CEO, Head of School, or top management official, other officers, and key employees includes a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision.
9. Adopt a written policy regarding payment, reimbursement, and required substantiation for the following: any form of travel above standard fare for members and companions, retirement plans, discretionary spending accounts, allowances for housing, personal and business use of residences, dues and fees to social or health clubs, personal services such as a private chef or chauffeur.
10. Adopt a policy and procedures to provide donors and the public with information about fundraising costs and practices.
11. Adopt a policy for periodic review with your staff and board members on the rules constraining lobbying and political activities.
12. Adopt a written policy or procedure that requires you to evaluate your participation in joint venture arrangements to ensure that your exempt status is protected and take steps to safeguard your exempt status with respect to such arrangements.
13. Adopt a gift acceptance policy to provide for substantiation of gifts of more than \$250 and review any non-standard contributions, real property, or vehicles.
14. Adopt a conservation easement policy to provide for periodic monitoring, inspection, and enforcement.
15. Adopt a policy to confirm that your tax-exempt bonds are in compliance.
16. Exempt organizations must make publicly available their Forms 1023 or 1024 application for exempt status, and Forms 990 and 990-T for a period of three years from the date filed. They can be disclosed on your own Web site, another organization's Web site, or upon request. Be advised that organizations that do not make their information related to application for exempt status and annual information returns available for public inspection are subject to fines and penalties.
17. You will be required to describe whether (and if so, how) you make your governing documents, conflict of interest policy, and financial statements (whether audited or not) available to the public. If no plan is in place to make these documents available to the public, put one together now.
18. Set up a committee that is responsible under your governing documents or through delegation by your governing body for (i) overseeing the audit, review, or compilation AND (ii) the selection of an independent accountant.

Source: Text drawn from an article published by the William Vaughan Company on Guidestar.org. The William Vaughan Company provides expertise in accounting, taxation, and business consulting services to a range of clients, including nonprofit organizations that receive private, public, and governmental funding.

CHAPTER 3: HUMAN RESOURCES

[Section 3.1...Staff Recruiting](#)

[Section 3.2...Staff Evaluation](#)

[Section 3.3...Employee Termination](#)

[Section 3.4...Payroll and Benefits Administration](#)

[Attachment 3.1: Employee Relations Guidance](#)

[Attachment 3.2: Sample Job Description](#)

[Attachment 3.3: Sample Employment Application](#)

[Attachment 3.4: Sample HQT Review Form](#)

[Attachment 3.5: D.C. Teacher Retirement Fund Opt-in/Opt-out Form](#)

[Attachment 3.6: D.C. Teachers' Retirement Plan Report](#)

Section 3.1: Staff Recruiting

1. Overview

With over 50 charter LEAs, a host of strong private schools, and a school district with foundation-backed incentive pay, D.C. is a highly competitive environment in which to recruit teachers and other school staff. Successfully recruiting within this challenging environment matters a great deal for school quality. While seeking to recruit quality teachers, the school must navigate a host of legal compliance challenges. These run from avoiding discrimination charges in hiring to ensuring compliance with NCLB highly-qualified teacher requirements. This section provides a high-level overview of some basic process and compliance elements associated with the hiring process. It is meant to provide a summary view only and should not be relied upon as the sole source of guidance for this topic or as legal advice. We strongly recommend that schools work with a qualified labor law firm such as Littler Mendelson, which provided us with background material that we reviewed while writing this chapter on recruiting. The firm has extensive experience working with D.C. charters and could be a resource for schools that are looking for a labor attorney. They have prepared guidance on employee relations which we have included as Attachment 3.1.

2. Checklist

Task	Timeline or Deadline	Submission Requirements and Additional Information
<input type="checkbox"/> Create job descriptions for all positions.	Fall/Winter (or whenever you are filling a position)	Includes <ul style="list-style-type: none"> - Job title - Overall responsibilities - Essential job functions - Reporting relationships - Minimum qualifications (including education required) - Any physical requirements (e.g., bending, lifting) - Scheduling and work hours and any special working conditions - Exempt vs. non-exempt status - Statement allowing the school flexibility to amend <p><u>Additional Information:</u></p> <ul style="list-style-type: none"> - Primer on exempt vs. non-exempt Status: www.paychex.com/pdf/exempt.pdf - Attachment 3.2: Sample Job Description
<input type="checkbox"/> Create templates for employment offers for various positions.	Fall/Winter	<ul style="list-style-type: none"> - Define all employment as at-will - Include job description for all positions - Clearly state exempt/non-exempt status consistent with FLSA - Be clear about pay period (e.g., 10 months vs. 12 months) - Include Employee Handbook in offer packet and require all employees to sign and return form acknowledging receipt of it - Note that offer is subject to background check, proof of right to work in U.S., and drug test (if applicable) - Can include arbitration agreement - Be consistent in how you present offers - Seek legal advice/review of templates
<input type="checkbox"/> Define elements required from candidates to apply for employment.	Fall/Winter	Establish system to track submissions and send acknowledgment letter. All applicants should be required to complete a written employment application form. In addition, a formal application might require the following: <ul style="list-style-type: none"> - Employment and educational history - References - Authorization and release for background check - Statement re: misrepresentation and omissions

		<ul style="list-style-type: none"> - Arbitration (optional) - Transcripts, licenses, certifications, and Praxis/test scores (if applicable) - Cover letter and resume - EOE statement by school - Affirmation of eligibility to work in the U.S. - Disclosure regarding felony convictions within prior 10 years - Free-response questions aimed to gauge fit in terms of culture or instructional philosophy (optional) - Sample teaching lesson for teachers (optional) <p><u>Additional Information:</u> Attachment 3.3: Sample Employment Application</p>
<input type="checkbox"/> Create employment marketing plan.	Fall	<ul style="list-style-type: none"> - Be mindful of EEO concerns and implied promises in all ads (e.g., don't limit request to recent college grad) <p><u>Suggestions:</u></p> <ul style="list-style-type: none"> - Post openings on employment section of web site - Advertise in local newspapers - Post on employment web sites including Idealist, Craigslist, LinkedIn, Young Education Professionals-DC, Teach for America - Post with Career Centers on college web sites (see MonsterTrak.com) - Attend job fairs (universities) - Use recruiting firms such as Carney Sandoe or Teach for America - Offer small referral stipend to current employees
<input type="checkbox"/> Project staffing needs for coming school year.	January	<ul style="list-style-type: none"> - Construct rough initial estimate at this point - Consider student recruiting plans, promotion projections, and budget constraints
<input type="checkbox"/> Request non-binding intent letters from teachers.	February	<ul style="list-style-type: none"> - Allow teachers at least two weeks to consider their response - Spell out any known major changes in school structure or calendar that might inform teacher decisions to return - Emphasize that forms are non-binding - Touch base with teachers who are uncertain about their plans to understand major concerns/considerations
<input type="checkbox"/> Issue renewal offers for teachers.	March	<ul style="list-style-type: none"> - Should include cover letter, formal offer, copy of employee handbook, and form acknowledging receipt of handbook (if employee handbook has been revised) - Specify fixed deadline by which material must be returned (usually about three weeks later)
<input type="checkbox"/> Revise staffing needs projections.	April	Update based on funding information from City Council and returning teacher information.
<input type="checkbox"/> Conduct initial screen of submitted applications.	Ongoing February through August	<p>Review application materials for</p> <ul style="list-style-type: none"> - Application completeness - HQT status - Alignment with pedagogical philosophy of school (if free response questions included in application) <p>Forward applications passing initial screen on to hiring manager</p> <p><u>Additional Information:</u> Attachment 3.4: Sample HQT Review Form</p>
<input type="checkbox"/> Conduct interviews.	Ongoing February	Select candidates from applications screened above for

	through August	<p>phone interviews or to come to school. In the interview:</p> <ul style="list-style-type: none"> - Every employment decision and question should be motivated by legitimate business-related concerns and have an identifiable relationship to the position in question - Be mindful of potential discrimination claims - Conduct interview at school with multiple staff - Develop form for interviews and keep interview notes in the recruiting file - If serious candidate, have them conduct demonstration lesson
<input type="checkbox"/> Check references and perform background check.	Ongoing February through August	<ul style="list-style-type: none"> - Before extending an offer, you should check at least three references for the candidate. - Get two references from each prior employer (one from HR, one from immediate supervisor) - District requires that all charter school employees undergo criminal background check before being hired - Some schools opt to conduct additional electronic background checks using credit or background check agencies - Important legal concerns with background checks: Must have employee consent prior to performing check. No one size fits all check. Should match nature of job but give same check to all employees applying for a particular job classification - Must provide copy of report to employee prior to any adverse action (e.g., withdrawing employment offer) and notice after adverse action
<input type="checkbox"/> Generate offer letters.	Ongoing February through August	<ul style="list-style-type: none"> - Ensure offer package reviewed for budget fit and no implied promises before being released
<input type="checkbox"/> Contact candidates not selected.	Ongoing February through August	<ul style="list-style-type: none"> - Contact can be made via phone or e-mail/letter - Let candidate know if application will be considered for other positions (do not keep an application active for more than six months)
<input type="checkbox"/> Inform non-teaching staff who will be invited back for the next school year.	May	<ul style="list-style-type: none"> - Try to time transition of any staff changes with end of school year
<input type="checkbox"/> Recruit for and fill non-teaching staff vacancies.	May-June	<ul style="list-style-type: none"> - Advertise on school web site, local print media, and recruitment web sites
<input type="checkbox"/> Conduct new hire onboarding at start of year.	August	<ul style="list-style-type: none"> - Forward information to IT department for creation of e-mail address, Student Information System Logins, etc. - Have employees complete payroll paperwork - Present overview of employee handbook to staff - Provide EEO and anti-harassment training - Have I-9 forms completed and placed in a file or binder separate from the personnel file - Benefit enrollment forms should be completed
<input type="checkbox"/> Define process for onboarding mid-year hires.	April	<ul style="list-style-type: none"> - Employee meets with HR Director or equivalent - Same material covered as at start of year onboarding

Create job descriptions for all positions

You should create clear, written job descriptions for all positions before beginning the hiring process. See [Attachment 3.2](#) for a sample job description. The job description should include the following elements:

- Job title
- Overall responsibilities
- Essential job functions
- Reporting relationships
- Minimum qualifications (including education required)
- Any physical requirements (e.g., bending, lifting)
- Schedule and work hours and any special working conditions
- FLSA exempt/non-exempt status
- Statement allowing for other duties as assigned and flexibility of school to amend at any time

FLSA (Fair Labor Standards Act) exempt/non-exempt status refers to whether the company is required to pay the employee overtime (at time and a half) for hours worked in excess of 40 during a workweek. Exempt employees are not eligible for overtime while non-exempt employees are. Exempt categories include executive, administrative, professional, outside sales, and highly-paid computer professionals. Teachers are generally exempt because they fall within the professional category. The payroll processing firm Paychex offers guidance on the topic at the following web link: www.paychex.com/pdf/exempt.pdf.

If you are struggling to create the job description, one approach used by some organizations is to use a questionnaire to get input regarding responsibilities from the current employee in the position, the position's supervisor, the school principal/ED, and the human resources director (if applicable). **Job descriptions are checked by the PCSB during the Pre-Opening Visit and PDR Compliance reviews.**

Create templates for employment offers for various positions

You should create basic templates for employment offer letters for different types of positions. Generally speaking, try to limit the different types of offer letters you issue. A common mistake made by newer charter schools is to allow too much variation in employment offer letters. This creates confusing and often inconsistent terms of employment that can be difficult to administer and open the school to charges of discrimination. When you are negotiating with employees, try to focus on concrete issues such as salary or full or part-time status and not the terms of employment.

We strongly recommend that you seek legal advice from a labor attorney when crafting your offer letter templates. A small amount of money invested upfront in creating well-crafted employment documents will likely save you money and headaches in the long run. Below are some considerations to keep in mind as you craft the templates:

- Define employment as at-will in all offer letters
- Include job description in the offer package and reference it in the offer letter
- Clearly state exempt/non-exempt status in the offer letter and follow the guidelines of the FLSA in making your determination of that status
- Be clear about period of time over which employee will be paid (e.g., 10 months vs. 12 months)
- Include Employee Handbook in offer packet and require all employees to sign form acknowledging receipt
- Note that the employment offer is subject to background check, proof of right to work in U.S., and drug test (if applicable)

- Employment offer can include arbitration agreement

Define elements required from candidates to apply for employment

Once you have defined the basic elements of the position, you need to decide how interested candidates will apply for it. Some schools require all applications to be submitted via e-mail. Some allow traditional mail and faxes as well. Others use online tools (such as iCIMS) to facilitate the employment application process and data management. Regardless of the means of submission you choose, you need to establish a method for tracking, filing, and recording submitted resumes. All individuals submitting a resume should receive a form letter acknowledging receipt and stating that the candidate will be contacted if they will be invited for an interview. If people submit resumes when you are not filling a position, you should let the person know whether the resume is being kept on file for future consideration.

The school also needs to decide upon and formally communicate the materials that candidates must submit. It is strongly recommended that schools create a formal application for employment and require all prospective employees to complete it. Requiring a formal application allows the school to request all necessary information upfront, which reduces follow ups for additional information, forces the employee to make affirmative disclosures regarding issues such as felony convictions in advance of the background check, and reduces submissions from candidates with marginal interest who are broadly applying. The employment application also will require the applicant to acknowledge that the information is complete and accurate, and that immediate termination will result if there are any misrepresentations or material omissions. The employment application should include the following:

- Summary of employment history
- Summary of educational history
- At least three references
- Statement by the school that it is an equal opportunity employer
- Affirmation by the employee of eligibility to work in the U.S.
- Disclosure by the employee of any felony convictions
- Authorization and release for background check to be performed
- Signature block for the employee acknowledging that misstatement on the employment application or during the application process can be grounds for termination or revocation of an offer
- Statement regarding agreement to submit disputes to arbitration (optional)
- Free-response questions aimed to gauge fit in terms of culture or instructional philosophy (optional)
- Sample teaching lesson for teachers (optional)

See [Attachment 3.3](#) for a sample employment application.

In addition to the material on the application itself, schools should require candidates to submit the following supplemental materials:

- Transcripts (teaching positions only)
- Praxis scores (teaching positions only, if available)
- HQT Proof (teaching positions only)
- Cover letter (optional)
- Resume

Create employment marketing plan

The school's employment marketing plan should include both a marketing message and the means of delivering that message. Decide how you want to market the school as an attractive

employment option for candidates. In crafting the message, be mindful of implied promises or unintentionally triggering EEO (Equal Employment Opportunity) concerns. For instance, don't request a recent college grad in the text of your ad (potential age and matriculation discrimination).

Some common methods for getting the word out in employment ads are listed below:

- Post openings on employment section of the school's web site
- Advertise in local newspapers
- Post on employment web sites including Idealist, Craigslist, LinkedIn, Young Educatoin Professionals-DC, and Teach for America
- Post with Career Centers at college web sites (see MonsterTrak.com)
- Attend job fairs (universities)
- Contact recruiting firms such as Carney Sandoe or Teach for America
- Pay small referral stipend (\$250 or \$500) to current employees who refer candidates who are ultimately hired (consult with labor counsel regarding impact on pay of hourly employees)

Project staffing needs for coming school year

Accurate forecasting of your staffing needs is a key element of the recruiting process. Initial forecasts should be made very early in the recruiting season (January or earlier), even before you have information on plans for existing teachers. Look at student recruiting plans, promotion projections for the coming school year, and budget constraints to construct a rough portrait.

Request non-binding intent letters from teachers

In February or as early as reasonably possible, you should request that your teachers return intent forms indicating whether they are interested in returning for the next school year. Allow free-response space for teachers to elaborate if they are uncertain of their plans. You should try to spell out any major changes in school structure or calendar that might inform teacher decisions in advance of distributing the forms. Emphasize that the form is non-binding and for planning purposes only. Touch base with teachers who are uncertain about their plans to understand major concerns/considerations.

Issue renewal offers for teachers

In March, the school should issue renewal packages to teachers. The packages should include a cover letter, a copy of the offer, and a copy of your employee handbook (if changes have been made), and a form acknowledging receipt of revised employee handbook (if applicable). The cover letter should specify a deadline by which material must be returned (usually approximately three weeks from the date of the letter).

Revise staffing needs projections

Throughout the recruiting season you should be periodically updating your staffing needs projection. April is an important point at which to do that because you should now have relatively solid data on which current teachers are returning as well as preliminary data on next year's funding from the City Council.

Conduct initial screen of submitted applications

As applications are submitted, a staff member should conduct an initial review of the applications to check for application completeness. For teacher hires, the screener should also review for HQT (Highly Qualified Teacher) status (see [Attachment 3.4](#) for a sample HQT review form). The simplest way to meet HQT requirements is to only hire HQT teachers. If you have included free response questions in the application, some schools will use this review as an opportunity to screen for alignment with the philosophical approach of the school. If you are conducting a screen for fit at this stage, the review should be conducted by an experienced educator. If the

screen is just for completeness and HQT status, it can be conducted by a business manager or HR Director. Applications passing through the initial screen should be forwarded on to the hiring manager (usually the principal).

Conduct interviews

The hiring manager should select candidates for interviews from the applications previously screened. Many schools will initially conduct a screening phone interview to gauge fit before inviting the candidate to the school. If the candidate is invited to the school, at least two staff members should interview the candidate. If the candidate is for a teacher position, consider having him/her conduct a demonstration lesson in front of students (or observe him/her in their current school).

In conducting interviews, we've suggested several general rules of thumb that employees should follow. This is not a comprehensive list and we strongly recommend that schools invest in a training seminar with a labor attorney for all employees who will be involved in the hiring process.

- Every hiring decision and interview question should be motivated by legitimate business-related concerns and have an identifiable relationship to the position in question.
- Staff conducting interviews should take notes (ideally on a form developed specifically for recording interview notes) and file those notes in the recruiting file.
- Be mindful of potential discrimination claims when asking questions during the hiring process. For instance, don't ask about a candidate's spouse, children, place of birth, or pregnancy status. Also avoid questions about a person's disability status (e.g., have you ever filed a workers' comp claim).
- Some constructive areas to explore with interview questions include a candidate's experience doing the same or similar work, training and education, or job history.

Check references and perform background check

Before extending an offer, you should check at least three references for the candidate. This is to help increase the likelihood of a quality hire and to reduce liability exposure, so be sure to document your reference checks.

Schools can conduct the mandatory background check by sending potential employees to MPD Criminal History Division at 300 Indiana Avenue, NW 3rd Floor (near the Judiciary Square Metro stop) (Phone: 202-727-4245) for fingerprinting. Fingerprint results are not instantaneous, so some schools opt instead to conduct an electronic background check using a background check agency (e.g., ADP Screening and Selection). These checks search databases based on the employee's name, social security number, date of birth and places of residency. If you do use this type of supplemental background check, there are important legal concerns to keep in mind. First and foremost, you must have the employee's full written consent before performing any type of background check. Agencies that offer these services should provide full consent documentation that you must have employees sign. Second, you should make sure you are consistent across job category in terms of the level of background check you are requiring. For instance, you can establish a policy to require a credit check for an accounting hire but not for a teacher hire, but you should be consistent in your requirement for all accounting and teacher hires. Third, if you are taking an adverse action against an employee or candidate based on the results of a background check, you must follow specific steps including giving the employee a copy of the report prior to taking adverse action and offering them formal notice of the adverse action. Consult a labor lawyer for full guidance on how to meet these and other legal requirements of an employer conducting background checks.

Generate offer letters

Prepare offer letters for accepted candidates using the offer letter templates created earlier in the process. Ensure that the offer letter is reviewed for budget fit before being released.

Contact candidates not selected

You should contact candidates interviewed but not selected for the position via phone or letter to inform them of your decision. You may keep applications on file for future openings. We recommend that the retention period is no more than six months, and that you advise candidates of the period in which their application will be considered active. Also a copy of the application should be placed in the recruiting file.

Inform non-teaching staff who will be invited back for the next school year

While non-teaching staff frequently are not employed on single year terms, the end of the school year can be an appropriate time to assess whether staffing changes need to be made in these positions.

Recruit for and fill non-teaching staff vacancies

Advertise on school web site, local print media, and recruitment web sites.

Conduct new hire onboarding at start of year

The overwhelming majority of a school's new hires begin work just before the start of the school year. Many schools have these new staff members begin several days or a week before returning staff so they can participate in a new hire onboarding. New staff members should not fill out paperwork or attend onboarding until fingerprinting or background check results have been received and verified. At the onboarding, employees should complete payroll paperwork (see section 3.4), I-9 forms and benefits enrollment forms, hear a presentation about the employee handbook, and receive EEO and anti-harassment training. Before teachers come back, you should forward their information to your IT department for creation of e-mail addresses and system logins.

Define process for onboarding mid-year hires

The onboarding process for new hires during the middle of the year typically involves a one-on-one meeting between the employee and HR Director (or other staff member, such as the business manager, who has the responsibility of providing onboarding for new hires). The HR Director should walk the employee through the payroll, I-9, and benefits paperwork, explain the employee handbook, and offer basic information regarding EEO and anti-harassment policies.

Section 3.2: Staff Evaluation

1. Overview

The ultimate goal of employee evaluations should be to create a mechanism that continuously improves staff performance. Toward that end, a school's performance evaluations should include mechanisms for both formal and informal evaluations with frequent and clear feedback to employees. While the primary goal of evaluations should be to improve performance, regular feedback creates an environment of fairness, respect, and trust that will go a long way towards minimizing the likelihood that the school will be involved in employment-related lawsuits. Schools should conduct consistent, formal evaluations for all employees at least annually.

This section offers a summary view of some of the basic procedures and compliance concerns associated with staff evaluations. Because of the legal importance of performance evaluations, we strongly recommend that you consult a labor attorney for guidance on this topic. Littler Mendelson provided us with background material that we reviewed while preparing this section. They perform work for a number of D.C. charters and might be a strong option for a school looking for legal guidance on employment issues. They have prepared guidance on employee relations which we have included as [Attachment 3.1](#).

2. Checklist

Task	Timeline or Deadline	Submission Requirements and Additional Information
<input type="checkbox"/> Leadership of school should establish overall goals of evaluation regimen.	Before start of school	Potential goals include: <ul style="list-style-type: none"> - Gaging and improving instructional skills - Individual coaching and schoolwide professional development efforts - Identifying struggling teachers for intervention and potentially dismissal <i>Additional Information:</i> "Supporting Effective Teaching through Teacher Evaluation: a Study of Teacher Evaluation in Five Charter Schools" by Morgaen L. Donaldson with Heather G. Peske www.americanprogress.org/issues/2010/03/pdf/teacher_evaluation.pdf
<input type="checkbox"/> Conduct regular informal observations of teachers by principal/other instructional leaders.	Ongoing during school year	<ul style="list-style-type: none"> - Observations occur on a one or two week cycle - Use standardized rubric to structure observations - Debrief with teacher afterwards - Make staff aware of how they are being observed and evaluated
<input type="checkbox"/> Establish environment in which teachers feel comfortable and encouraged to observe each other's classes.	January (varies by school)	<ul style="list-style-type: none"> - Establish open-door culture - Consider implementing learning labs - Consider implementing a mentor system for inexperienced teachers and/or those new to the school's culture - Have teachers share "best practices" in breakout groups at staff meetings
<input type="checkbox"/> Conduct formal "summative" evaluations of teaching staff at least once/year.	January	<ul style="list-style-type: none"> - Decide on time of year for evaluation (mid-year to inform offer renewal decisions and allow time for adjustment or end-of-year to maximize available time period under review) - Follow clear rubric for evaluation - Use student performance data to inform evaluation - Have teacher rate self using same rubric as evaluator and compare - "No surprises" approach where informal reviews have alerted

		teachers of any problems long before formal review - Meet in person with teacher regarding performance
<input type="checkbox"/> Conduct formal annual evaluations of non-teaching staff at least once/year.	May	- Follow clear rubric for evaluation - Create written evaluation and keep in employee file - Consider conducting 360° evaluation - Measure the performance against the job, not against the performance of others - Be honest and offer suggestions for improvement - Meet with the employee in person

Leadership of school should establish overall goals of evaluation regiment

School leadership needs to develop a shared understanding of what it is trying to accomplish through its performance evaluation system. A strong evaluation system can play an important role in reducing legal liability from employment-related lawsuits, but it can also have an impact on student achievement. See “Supporting Effective Teaching through Teacher Evaluation: a Study of Teacher Evaluation in Five Charter Schools” by Morgaen L. Donaldson with Heather G. Peske (www.americanprogress.org/issues/2010/03/pdf/teacher_evaluation.pdf) for a discussion of the approaches adopted by several high-performing schools.

Three goals identified in the article that schools might consider are:

1. Gaging and improving instructional skills
2. Individual coaching and schoolwide professional development efforts
3. Identifying struggling teachers for intervention and potentially dismissal

Conduct regular informal observations of teachers by principal/other instructional leaders

From the standpoint of improving student achievement, informal evaluations can be at least as important as formal ones. Schools should work to conduct regular, informal observations of teachers by the principal or other instructional leaders. Observers should use a standardized rubric to structure observations and then debrief with the teacher afterwards. Ideally, these observations should occur regularly on a one or two week cycle throughout the year. Staff should be made aware of how they will be observed and evaluated.

Establish environment in which teachers feel comfortable and encouraged to observe each other’s classes

Many schools work to establish an open-door culture where teachers are welcomed and even encouraged to visit and observe each other’s classrooms. These informal observations can foster best practice sharing and lead to discussion during shared professional development time. Some schools institute learning labs where a teacher’s classroom is formally opened to a group of peers to visit during a period for observation and subsequent discussion.

Conduct formal “summative” evaluations of teaching staff at least once/year

From both a performance and risk management standpoint, it is important that schools conduct formal evaluations of all staff at least once a year. A written summary of the review should be added to the employee’s personnel file. School leadership needs to decide on the time of year that formal reviews should occur. Mid-year reviews provide valuable data that can inform offer renewal decisions and allow time for adjustment. End-of-year reviews maximize the available time period under review and allow for a more complete picture in terms of data. Multiple formal reviews offer benefits of both but can be costly in terms of time to administer. If an employee’s review is less than satisfactory, it should include a plan for improvement. Employees should sign reviews.

Reviewers should develop and use a clear rubric to inform the evaluations that includes some element of student performance data. Many schools ask teachers to use the same rubric to evaluate themselves as part of the review process. Ideally, you should aspire to a “no surprises”

approach with these formal reviews so that teachers are not getting any good or bad news through them that they have not already heard through the informal reviews.

Conduct formal annual evaluations of non-teaching staff at least once/year

Non-teaching staff should receive a formal review at least once per year. The review should result in a clear, written evaluation that is added to the employee's personnel file. As with the teacher evaluations, it should be based upon a rubric. Managers conducting reviews are encouraged to be honest, measure the employee based on the requirements of the job as opposed to the performance of others, and meet with the employee in person. Some schools employ 360 degree reviews where, in addition to being reviewed by their manager, employees review their supervisors and colleagues.

Section 3.3: Employee Termination

1. Overview

Charter schools operate staff-intensive small businesses. As such, most school leaders find themselves having to terminate employees at multiple points during their career. Terminations are complex legal and emotional issues to manage. Because of the small nature of a typical charter operation, most schools do not have professional HR departments on staff, so it is important for schools to obtain professional help when they are dealing with a termination. We outline some basic considerations for the termination process, but strongly encourage schools to obtain legal advice on this topic before moving on any termination. Littler Mendelson provided us with background material that we reviewed while preparing this section. They perform work for a number of D.C. charters and might be a strong option for a school looking for legal guidance on employment issues. They have prepared guidance on employee relations which we have included as [Attachment 3.1](#).

2. Checklist

Task	Timeline or Deadline	Submission Requirements and Additional Information
<input type="checkbox"/> Follow sound employment practices.	Ongoing	<ul style="list-style-type: none"> - Every employment decision and question should i) be motivated by legitimate, business-related concerns; ii) have an identifiable relationship to the position in question - Define all employment as at-will in offer letters and all communication - Avoid erosion of at-will status through verbal or implied promises - Document poor performance and misconduct - Be mindful of protected classes and potential discrimination claims
<input type="checkbox"/> Take steps to prevent workplace harassment.	Ongoing	<ul style="list-style-type: none"> - Train all managers and employees - Maintain a clearly written anti-harassment policy and follow it - Investigate all complaints of harassment and reach a conclusion; do not assume guilt (but take all complaints seriously) - Foster a climate of respect
<input type="checkbox"/> Consult a strong employment law attorney.	Ongoing	<ul style="list-style-type: none"> - Have attorney review employee handbook, employee offer letters, and other basic employment practices - Consider whether a general release is prudent
<input type="checkbox"/> Establish and follow sound practices for disciplining employees.	Ongoing	<ul style="list-style-type: none"> - Create written documentation of all formal disciplinary actions (including a Performance Improvement Plan for employees that are not meeting the standards of the position) - Seek out and investigate the employee's side of the story before disciplining - Be consistent with past treatment of similar instances - Do not initiate disciplinary action while you are emotional - Do not procrastinate
<input type="checkbox"/> Institute thorough review process.	Ongoing	<ul style="list-style-type: none"> - Create written documentation of reviews - Measure the performance against the job, not against the performance of others - Be brutally honest - Meet with the employee in person <p>See section 3.2 for more details</p>
<input type="checkbox"/> Prepare for termination meeting	Ongoing	<ul style="list-style-type: none"> - Set a time and location - Prepare termination information. Be prepared in most cases to give employee final paycheck on last day of employment - Anticipate potential reactions and prepare script if necessary - Think through security or medical issues

<input type="checkbox"/> Conduct termination meeting	Ongoing	<ul style="list-style-type: none"> - Do not conduct the meeting alone. Bring HR or other organizational representative - Be direct and get to the point, Keep meeting short (10-15 min.) - State why, what, and when - Clarify next steps including final pay, exit interview, continuation of benefits, return of school materials, and collection of personal belongings
--	---------	--

Follow sound employment practices

The best preventative measure a school can take against wrongful termination claims is to lay a strong foundation in sound employment practices. The golden rule of employment law is that every employment decision and question should i) be motivated by legitimate, business-related concerns; and ii) have an identifiable relationship to the position in question. We offer several other tips below.

1. Invest in Professional Help: Invest in a labor attorney or HR consultant to review your human resources practices and offer trainings to your staff.
2. At-will employment: Clearly define all employment as at-will in offer letters and in all communication regarding position descriptions and terms of employment. Avoid erosion of at-will status through side agreements and promises during interviews.
3. Be aware of protected classes: DC employment law prevents discrimination on the basis of race, color, national origin, religion, gender, disabilities, age, marital status, sexual preference, personal appearance, veteran status, and matriculation. Consult with an attorney or HR consultant for more guidance on this topic.
4. Be aware of potential retaliation claims: Retaliation claims are a fast growing category of employment lawsuit. Be mindful that if you terminate an employee has made any allegation of unlawful or inappropriate conduct by the school (even if it is clearly unfounded) or exercised a legal right, they might use it as a basis to try to claim wrongful termination. You should consult with your labor attorney in all cases in which you are trying to terminate an employee who has previously made a claim of unlawful or inappropriate conduct by the school.

Take steps to prevent workplace harassment

Workplace harassment is defined as unwelcomed conduct based on someone’s membership in a protected category that unreasonably interferes with an employee’s job performance or creates an intimidating, hostile, or offensive work environment. The school should proactively work to prevent it. The first step is to develop, maintain, and follow a clearly written anti-harassment policy, which should be included in the Employee Handbook. You should make sure all employees receive training about the anti-harassment policy, how to avoid committing harassment, and what to do if they believe they have been harassed (including who they should contact). The school should investigate all complaints of harassment in a timely and thorough manner and close out the investigation with the complaining employee. Do not assume guilt, but do take all complaints seriously. Work to foster a climate of respect in the workplace.

Consult a strong employment law attorney

Investing in strong, professional help in the form of a labor attorney or HR consultant can save you major headaches and potential legal action down the road. You should have the attorney review your employee handbook, offer letter templates, and other basic employment practices, as well as provide trainings to staff.

Establish and follow sound practices for disciplining employees

The school should create written documentation of all formal disciplinary actions undertaken against an employee. Before undertaking any formal disciplinary action, it should seek out and investigate the employee’s side of the story. In contemplating disciplinary action, the school

should consider how it handled similar instances in the past and be consistent. Do not initiate disciplinary action while you are emotional. While disciplining an employee can be an unpleasant task, do not procrastinate.

Institute thorough review process

The school should formally review all employees at least once per year. It should create written documentation summarizing the review findings and keep it in the employee's personnel file. See section 3.2 for more details on the review process.

Prepare for termination meeting

Adequate meeting preparation is a critical step in having a smooth termination. If you are nervous or anticipate that the conversation will be difficult, you might want to go as far as to prepare a script or rehearse the conversation. At a minimum you need to prepare termination information. If the employee's last day of employment will be the day of the meeting, you should have a final paycheck ready to give him that day, but no later than the next school day. You should also think through potential reactions by the employee, including any security or medical issues, and consider how you will manage a smooth exit.

Conduct termination meeting

Keep it short. A good rule of thumb for termination meetings is to never conduct one alone. Include your HR Director, or another senior staff or board member. When you begin the conversation, be direct and get to the point. Clearly state what is happening, when the employee's last day will be, and why you are making the decision. Listen to the employee's response and restate your message if necessary. Try to keep to your core message as much as possible and avoid arguing with the employee. Once the meeting is concluded, the employee should be taken to the Human Resources/Business Manager to discuss final pay, continuation of benefits, process for return of school materials, and any other steps to complete the transition. Frequently, this meeting is a good opportunity to learn whether the person understands the reason for the termination, and/or intends to sue the school.

Section 3.4: Payroll and Benefits Administration

1. Overview

Payroll and benefits administration are HR functions that are critical to the smooth operation of any charter. They are complex tasks and are frequently outsourced. Even with an outsourcing partner, school staff typically remains heavily involved in the process. This section offers an overview of the basic process elements involved in payroll and benefits administration (see also Section 1.3 of Chapter 1. Start-up & Basic Structure for additional information on setting up a payroll system).

2. Checklist

Task	Timeline or Deadline	Submission Requirements and Additional Information
<input type="checkbox"/> Select and define employee benefits programs (403(b)/401(k) plan, health/dental, and cafeteria).	Before start of first year of operations	<ul style="list-style-type: none"> - Select health insurance broker to solicit bids for different health and dental providers and advise regarding appropriateness of cafeteria options - Decide on balance between employee and employer contribution to plan fees for individual and family plans - Interview and select 403(b)/401(k) plan administrator. Board must formally adopt 403(b)/401(k) plan documents - Select health insurance provider
<input type="checkbox"/> Establish relationship with payroll processing service.	Before start of first year of operations	<ul style="list-style-type: none"> - ADP and Paychex are most common vendors - Set up plans so employee contributions to health plans are tax deductible - Decide if you will track leave through the payroll service
<input type="checkbox"/> Create process to collect paperwork from new hires.	Before start of first year of operations	<ul style="list-style-type: none"> - Required paperwork includes Federal Tax Form W-4, D.C. Form D-4 (or state equivalent for employee's state of residence), direct deposit authorization form (with voided check), retirement account enrollment forms (if applicable), D.C. Teacher Retirement Fund Opt-in/Opt-out Form, emergency contact sheet, and I-9 forms - Receive written waivers for any benefit options that the employee declines - Build time into back-to-school onboarding period when new hires have time to complete HR paperwork - For mid-year hires, schedule one-on-one onboarding with HR Manager during which forms are distributed/discussed
<input type="checkbox"/> Comply with D.C. law regarding former DCPS employees' retirement.	Before start of first year of operations	<ul style="list-style-type: none"> - Every employee must complete a D.C. Teacher Retirement Fund Opt-in/Opt-out Form. - Transmit withheld employee contributions to the OFT every payroll. - Submit the salary history to the PCSB for any participating employees every January 15.
<input type="checkbox"/> Establish process to transmit terminations and other pay status changes to payroll manager as they occur.	Before start of first year of operations	<ul style="list-style-type: none"> - Relevant personnel status changes include terminations/voluntary resignations, unpaid leaves of absence, pay raises, job title changes, address changes, deduction changes, marriage, divorce, and death - Create written process defining steps for handling each of the above - Written notice of change should be given to payroll manager
<input type="checkbox"/> Create mechanism for logging hourly employee time.	Before start of first year of operations	<ul style="list-style-type: none"> - Most schools use paper-based system in which non-exempt employees create a log that is reviewed and approved by their supervisor prior to being submitted to payroll manager - Some schools have adopted on-line time tracking services
<input type="checkbox"/> Create mechanism for	Before start of first year of operations	<ul style="list-style-type: none"> - Most schools have paper leave forms that employees fill out (with supervisor's signature) PRIOR to taking leave

logging employee leave (paid and unpaid).		<ul style="list-style-type: none"> - Forms should be submitted to central office and tracked, ideally using payroll system so employees receive paid leave updates on their paychecks - Some schools have replaced paper slips with online leave tracking systems
<input type="checkbox"/> Payroll administrator receives payroll data from staff and enters into system.	Biweekly (or twice per month depending on payroll schedule)	<ul style="list-style-type: none"> - Begin by performing payroll file maintenance where you set up new employees and make changes to the basic information in employee payroll files such as pay rate, address, and deduction information - Work on the batch file in which you enter data necessary for the current pay period only such as hourly employee time and temporary adjustments to benefits - Double-check all entries - Maintain master calendar or filing system so you can note changes that need to be made in future pay periods (e.g., stop this wage garnishment on May 24) - Never make a change based on oral instruction. Require written documentation and keep it in a file for each payroll.
<input type="checkbox"/> Payroll preview reviewed by different employee and then released.	Biweekly (or twice per month depending on payroll schedule)	<ul style="list-style-type: none"> - Payroll preview should be reviewed prior to release by an individual other than the person responsible for entering it.
<input type="checkbox"/> Distribute paychecks.	Biweekly (or twice per month depending on payroll schedule)	<ul style="list-style-type: none"> - Final payroll report received from payroll company should be reviewed to ensure totals tie to preview version - Review checks to ensure no unexpected names (e.g., employee who was terminated and wasn't removed from payroll) - Distribute/mail checks to employees
<input type="checkbox"/> Remit funds voluntarily withheld from paychecks.	Within 7 days that funds are segregated from employee's pay	<p>These might include:</p> <ul style="list-style-type: none"> - Contributions to school's 403(b)/401(k) plan - Contributions to the DCPS pension plan (include school contribution as well) - Employee portion of benefits expense - Voluntary flex or cafeteria plan contributions - Employee wage garnishments

Select and define employee benefits programs

In establishing operations, schools have a number of decisions to make regarding the type and level of benefits to offer and which providers to use. A first step is frequently to interview and select a health insurance broker. The broker can solicit bids for you from different health and dental providers and help you work through the decision process. The types of decisions you need to make during this process include:

- Decide on balance between employee and employer contributions to plan fees for individual and family plans
- Decide whether to offer a Health Savings Account or Flexible Spending Account

The school can also choose to interview and select a 401(k)/403(b) plan administrator. If the decision is made to offer a 401(k)/403(b) plan, the school's board must formally adopt 401(k)/403(b) plan documents.

Establish relationship with payroll processing service

Almost all schools use a payroll processing vendor such as ADP or Paychex to process their payroll. School personnel enter basic employee data, hours, and salary changes, and the payroll vendor calculates gross/net pay, deductions, and handles payroll tax filings. You also need to decide if you will track leave through the payroll service.

As you set up service with your payroll processing vendor, you should make sure you set up your account so that employee contributions to health insurance costs are tax deductible for the employee. This is accomplished by establishing a Section 125 Cafeteria Plan, and then informing your payroll provider that you have such plan in place. Your insurance broker should be able to put you in touch with someone who can help establish such a plan at a minimal cost.

Create process to collect paperwork from new hires

In order to begin paying employees, you need them to complete an array of paperwork, which provides you with information ranging from income tax withholdings to bank account information for direct deposit. Most hires begin their employment with the school at the beginning of the school year. Schools will typically build time into their back-to-school onboarding for new hires to receive and complete payroll paperwork. For mid-year hires, schools schedule a one-on-one onboarding with the HR Director (or equivalent) at which time the relevant forms are distributed and discussed. Required payroll paperwork includes the following:

- Federal Tax Forms (W-4)
- State tax forms (D-4 for employees living in D.C. or equivalent for employee's state of residence)
- Direct deposit authorization form (with voided check)
- Retirement account enrollment forms (if applicable)
- D.C. Teacher Retirement Fund Opt-in/Opt-out Form (see below)
- Emergency contact sheet
- I-9 forms
- Medical benefits program enrollment forms (health, dental, cafeteria, etc.)

Schools should insist on written waivers for all benefit options that the employee declines. You should make sure employees understand when they are hired that there may be a delay in their pay if all paperwork is not returned promptly.

Comply with D.C. law regarding former DCPS employees' retirement

Any former DCPS teachers you hire may be eligible to continue their participation in the D.C. Teachers' Retirement Plan. To remain in the plan, they must have worked for DCPS in the prior 60 days and must elect to make the same mandatory contributions to the retirement fund that they would have made if they remained a DCPS employee. As their employer, you must process these contributions and forward them to the D.C. Office of Finance and Treasury who transmits the funds to the D.C. Retirement Board. The school may also be required to make an employer contribution to the plan; however, for the past few years the contribution rate has been 0.0 percent.

Every employee's enrollment packet should include a D.C. Teacher Retirement Fund Opt-in/Opt-out Form (see [Attachment 3.5](#)), which should be maintained on file. If an employee chooses to continue participation in the retirement plan, calculate the per payroll employee withholding at the appropriate rate (7% for employees hired by DCPS prior to Nov. 16, 1996; 8% for those hired after that date). Each pay period transfer these withheld funds to the D.C. Retirement Board's Charter Schools account:

Electronic transfers:

Bank of America, Bank ID #234

Account name: DC Government Charter School

Account # 2086420551

ABA routing # 054001204

Reference line should read "Charter Schools DCRB"

Check transfers:

D.C. Office of Finance and Treasury

Attn: Brenda Matthis

1101 4th St SW

Suite 850

Washington, DC 20024

Note: Put account # 2086420551 on check

In addition to transferring the funds, you must also submit a certification of transfer report (see [Attachment 3.6](#)) to Brenda Mathis (brenda.mathis@dc.gov) at the Office of Finance and Treasury within five business days after each contributions transfer.

The PCSB also requires you to submit the salary history for any participating employees every January 15.

Establish process to transmit terminations and other pay status changes to payroll manager as they occur

Most payroll systems are set up to try to limit required data entry to changes in employee status. If you set up an employee with certain withholdings, deduction, and salary, he/she will continue to be paid until you affirmatively tell the system to do something else. Thus, it is critically important that the school have a clearly defined written process for communicating changes in employee pay status to the school's payroll administrator. Relevant pay status changes include terminations/voluntary resignations, unpaid leaves of absence, pay raises, address changes, benefit changes, and deduction changes. The school should establish clear written procedures for handling each of the above. In all cases, the payroll administrator should not process changes unless he/she receives changes in writing from an individual authorized to communicate them.

Create mechanism for logging hourly employee time

Certain categories of employee by law must be paid on an hourly basis (see exempt vs. non-exempt employees in Section 3.1). Some common examples in charter schools include lunch servers, security guards, and janitorial staff. Establishing a reliable mechanism for tracking employee time is an essential task for charters. Some schools use a paper-based system in which hourly employees turn in a time sheet to their supervisor on a daily or weekly basis. The supervisor then signs and approves it before it is submitted to the payroll administrator. Other schools have adopted on-line time tracking software services that automate this approval chain.

Create mechanism for logging employee leave

Most schools create paper leave forms that employees must fill out and obtain the signature of a supervisor on PRIOR to taking leave. The forms are then submitted to the payroll administrator and tracked, ideally using a payroll system so employees receive leave updates on their paychecks. Some schools have replaced paper slips with online leave tracking systems that automate the approval process. These forms can be used to track the use of sick leave and FMLA leave.

Payroll administrator receives payroll data from staff and enters into system

School payroll is typically either processed every other week or twice a month. The payroll administrator should establish a deadline at least four days in advance of the pay date by which all payroll information must be submitted to him/her in order to be included in that pay. Once that deadline has passed, the payroll administrator begins performing payroll file maintenance. In this step, he/she sets up new employees in the system and makes changes to data on existing employee payroll files such as pay rate, address, and deduction information.

Once the payroll file maintenance is complete, the payroll administrator enters the one-time data that is relevant to that pay period such as hourly employee time and temporary adjustment to benefits. As the payroll administrator is processing changes, he/she should maintain a calendar on which to note changes that need to be made in future pay periods (e.g., when you set up a garnishment note that needs to be stopped on a certain date). The payroll administrator should double-check all entries and never make a change based on oral instruction. He/she should require written documentation and keep it in a file for each payroll period.

Payroll preview reviewed by different employee and then released

50% or more of cash expenditures for charter schools go out through payroll, so it is critical that you establish strong controls over the expenditure of those funds. Before the funds are released, the payroll preview should be reviewed by an individual other than the person responsible for entering the data into the system.

Distribute paychecks

When the paychecks are received from the payroll company, they should include a printed report detailing the final payroll that was cut. The payroll administrator should review the totals and compare them with those of the final preview that was submitted to make sure nothing has changed. He/she should also review the report to make sure no unexpected names are on the list (e.g., an employee who was terminated but mistakenly wasn't removed from payroll). Checks should then be distributed or mailed to employees.

Remit funds voluntarily withheld from paychecks

The final step in the payroll cycle is to remit any funds that have been withheld from the employee's check to the appropriate authority. These withholdings might include:

- Contributions to school's 403(b)/401(k) plan
- Contributions to the DCPS pension plan (include school contribution as well if required)
- Employee portion of benefits expense
- Voluntary flex or cafeteria plan contributions
- Employee wage garnishments

Your payroll processor can often be instructed to assume responsibility for the remittance of some of these funds. It is imperative that these funds are transmitted within seven calendar days of being segregated from the employee's pay.

Attachment 3.1: Employee Relations Guidance



Littler Mendelson, P.C.

1150 17th Street N.W.
Suite 900
Washington, DC 20036

Alison N. Davis
202.842.3400 main
866.724.3975 fax
andavis@littler.com

Kevin M. Kraham
202.842.3400 main
866.724.3975 fax
kkraham@littler.com

EMPLOYEE RELATIONS FAQ

What is employee relations?

- Employee relations is concerned with creating a positive employer- employee relationship in the workplace.
- A positive work environment is one in which employees feel that they are being treated fairly and with respect.
- A positive work environment is one in which there is effective communication and clearly communicated expectations.
- Employees want to work in an environment in which there is no surprise or favoritism.

How does a school create a positive work environment?

- Treat employees with respect, dignity, and compassion
- Keep employees informed
- Open and honest communication
- Don't ignore destructive behavior/reward positive behavior
- Terminate responsibly

How does a school ensure fairness in employment decisions?

- Employment decisions should be motivated by legitimate, business-related reasons.
- Decisions regarding hiring, promotions, reassignments, demotions, discipline, and termination should focus on job duties.
- Train supervisors and managers about your school's policies and procedures to ensure consistent application

How does a school communicate expectations to employees?

- Onboarding process
- Employee handbook
- Code of Conduct
- Job descriptions
- Annual and ongoing performance feedback

How does a school terminate responsibly?

- Adopt a progressive discipline policy
- Conduct thorough investigations
- Document poor performance and misconduct clearly and objectively
- Review and retain documentation of reason for termination
- Keep the reasons for the termination confidential to protect employee privacy

How can a school monitor the work environment?

- School leadership is engaged with employees
- Open door policy
- Internal complaint/grievance process
- Anonymous hotline
- Employee surveys
- Exit interviews

Attachment 3.2: Sample Job Description

Director of Operations Position Description

Summary of Function: Under the direction of the Executive Director, provides leadership for and manages all administrative and day-to-day non-instructional school operational functions, including human resources, purchasing, transportation, information management, correspondence and communication, technology and facilities; serves as a member of the school's leadership team; assumes the Executive Director's duties in the absence of the Executive Director.

Major Duties and Responsibilities:

- **Human Resources Management**
 1. Reviews and recommends human resources policies and programs for the entire school; conducts a continuing study of all human resources policies, programs and practices to keep the Executive Director informed of new developments.
 2. Identifies and ensures compliance with legal requirements and government reporting regulations affecting human resources function (e.g., OSHA, EEO, TEFRA, ERISA, Wage and Hour).
 3. Monitors human resources exposure of company.
 4. Acts as primary contact with employee benefits providers;
 5. Makes recommendations regarding employee benefits programs to the Executive Manager.
 6. Directs the preparation and maintenance of such files and reports as are necessary to carry out human resources functions. Prepares periodic reports to the Executive Director, as requested.
 7. Supervises and evaluates administrative assistant(s), the food service coordinator and maintenance, technology and security staff and consultants.

- **Purchasing**
 1. Develops and maintains purchasing procedures in accordance with the school's requirements.
 2. Oversees the purchasing and leasing of materials, services, supplies and equipment.
 3. Prepares requests for proposals, issues and receives bid requests and interviews vendors regarding the purchase of materials, services, supplies, and equipment in accordance with the school's charter and DC Board of Education regulations.

- **Data and Information**
 1. Oversees and manages the input and retrieval of all data and information pertaining to essential records and files, including personnel records, student academic and health records, fire and safety records and central files.
 2. Recommends to the Executive Director the purchase of information systems software to ensure the effective and efficient maintenance of school data and records.
 3. Maintains inventory of school property.
 4. Prepares reports to the DC Board of Education, the District of Columbia government, funders and other agencies as directed.

- **Correspondence, Communication and Technology**

1. Supervises the preparation and dissemination of school correspondence.
 2. Ensures that messages on school's telephone voice-mail system are current and appropriate.
 3. Recommends to the Executive Director the purchase and/or lease of all office and instructional equipment and supervises maintenance of all office and instructional equipment, including but not limited to the telephone system, copying machines, fax machines, calculators, personal and laptop computers, and the LAN computer system.
 4. Ensures the appropriate backup and storage of computer files.
 5. Supervises and performs, when necessary, office reception functions.
- **Facilities**
 1. Supervises leasing negotiations, facilities alteration and refurbishment.
 2. Plans for short- and long-range facilities changes.
 3. Negotiates contract and supervises the work of cleaning, maintenance and security contractors and staff.
 4. Ensures that the interior and exterior of the school facility are maintained in a manner that is safe, aesthetically pleasing.
 - **Food Service**
 1. Supervises all food service functions.
 2. Negotiates contract for food service vendor.
 3. Ensures that student breakfast, lunch and snacks are consistent with USDA regulations.
 4. Supervises the production of the monthly food service report
 5. Ensures that all food service activities meet basic DC Health Department regulations.
 - **Public Relations and Marketing**
 1. Communicates the school's mission and core values to staff, faculty, parents, students and the community.
 2. Builds commitment to the school's mission and core values among staff, faculty, parents, students and the community.
 - **Other Duties**
 1. Plans, directs and supervises all main office clerical and reception activities.
 2. Prepares and disseminates minutes of Board of Trustees meetings.
 3. Assists with meeting and event planning, scheduling and preparation.
 4. Directs other projects and tasks as assigned by the Executive Director.

Requisite Skills and Experience: Requires a minimum of five years of top level administrative experience, preferably in a school, nonprofit or public agency setting; proficiency in basic office computer skills, including, but not limited to, Microsoft Word, Access, Excel; the capacity for independent work; flexibility and the capacity to handle multiple demands.

Organizational Relationships: Reports directly to the Executive Director; supervises administrative assistant, food service coordinator, security and maintenance supervisor.

Shared by Elsie Whitlow Stokes PCS.

Attachment 3.3: Sample Employment Application

EMPLOYMENT APPLICATION

[SCHOOL] is an equal employment opportunity employer. Qualified applicants are considered without regard to race, color, sex, national origin, religion, pregnancy, genetic information, disability, sexual orientation, gender identity or expression, personal appearance, marital status, familial responsibilities, matriculation, political affiliation, veteran status or any other protected category under federal or District of Columbia law. If needed, reasonable accommodations for the hiring process will be made.

The entire application must be completed even if you have provided a resume.

Position Applied for _____ Date Available _____

EMPLOYEE INFORMATION

Name _____
Last First Middle

Present Address _____

City _____ State _____ Zip _____ Telephone # _____

Social Security Number _____ Optional Telephone # _____

E-Mail Address _____ Fax Number _____

Are you legally authorized to work in the United States? Yes No

Have you ever been convicted of any felonies within the past ten (10) years? Yes No (A conviction will not necessarily disqualify you from employment with [SCHOOL]. You need not disclose information relating to sealed or expunged records).

For reference checking, list all names that you have used in the past.

CERTIFICATIONS (In addition to providing the following information, please submit a copy of your certification and/or documentation for your teaching certification).

Are you certified to teach public school? Yes No Where?

DC Teaching License: Regular II Regular I

Other State Certifications: _____

Teaching Exams Completed: _____

WORK EXPERIENCE: List all work experience within the last five (5) years and all applicable experience prior to that (include U.S. Military Service and periods of unemployment). If there were periods when you were self-employed or unemployed, list name and address of person (not a relative) who can verify the information. If additional space is required, attach an extra sheet.

Name of School or District	Date Started	Date Left	Position
Address	Starting Salary	Ending Salary	Grade Level
Supervisor's Name and Telephone Number		Can we contact this employer: <input type="checkbox"/> Yes <input type="checkbox"/> No Why not?	
Reason For Leaving			
Name of School or District	Date Started	Date Left	Position
Address	Starting Salary	Ending Salary	Grade Level
Supervisor's Name and Telephone Number		Can we contact this employer: <input type="checkbox"/> Yes <input type="checkbox"/> No Why not?	
Reason For Leaving			
Name of School or District	Date Started	Date Left	Position
Address	Starting Salary	Ending Salary	Grade Level
Supervisor's Name and Telephone Number		Can we contact this employer: <input type="checkbox"/> Yes <input type="checkbox"/> No Why not?	
Reason For Leaving			

OTHER PROFESSIONAL EXPERIENCE

Name of Employer	Date Started	Date Left	Starting Position
Employer Address	Starting Salary	Ending Salary	Last Position
Supervisor's Name and Telephone Number			Specific Duties
Reason For Leaving			
Name of Employer	Date Started	Date Left	Starting Position
Employer Address	Starting Salary	Ending Salary	Last Position
Supervisor's Name and Telephone Number			Specific Duties
Reason For Leaving			

	Name of School	Specialization	Circle Grade or Years of Schooling Completed	College Credit Hours	Type of Degree, Diploma or Certificate
GED					
High School			9 10 11 12		
College/University			1234		
Graduate School			5678		

STUDENT FIELD EXPERIENCE (Student Teaching, Internship, etc.)

Name of School or Agency	Years Completed	Assignment	Supervisor in Training

PERSONAL REFERENCES

Name	Address	Telephone	Work Phone	Years Known

Please read the following carefully and sign where appropriate.

AUTHORIZATION & RELEASE

The information that I have provided is accurate to the best of my knowledge and subject to validation by [SCHOOL]. I understand and agree that any misrepresentation or omission of fact in my application may be justification for not being hired or, if hired, termination of any employment with [SCHOOL].

I understand that an offer of employment and my continued employment with [SCHOOL] are contingent upon satisfactory proof of my authorization to work in the United States and a satisfactory background check. I understand that nothing contained in this employment application or in the granting of an interview is intended to create an employment contract between myself and [SCHOOL] for either employment or for the providing of any benefit. No promises regarding continued employment have been made to me, and I understand that no such promise or guarantee is binding upon [SCHOOL] unless the Executive Director makes it in writing. I understand that my employment is terminable at-will, and that either I or [SCHOOL] may terminate my employment at any time, with or without cause, for any or no reason, and that I am not being employed for any specific term.

I authorize a thorough investigation of my educational and professional background, past employment and activities that may relate in any way to my qualifications for employment with [SCHOOL].

I authorize schools and prior employers to provide any information they have concerning me to [SCHOOL], and I hereby hold harmless [SCHOOL] and all those providing information from any liability that may arise out of or result from the provision or use of such information.

I have read and understand the above statements.

Applicant Signature Date

Attachment 3.4: Sample HQT Review Form

Teacher Name: _____ Campus: _____
Subject Area : _____

(1) Is the subject area in the **NCLB academic core**?

(NCLB defines the core as courses in English, Reading or Language Arts, Mathematics, Science, Foreign Languages, Civics and Government, Economics, Arts, History and Geography. ESL courses that substitute for English classes are included in the academic core.)

_____ **Yes**, go on to question 2.

_____ **No**, STOP. **HQT regulations do NOT apply.**
Record in the appropriate place below.

(2) Does the teacher have a Bachelor's degree?

_____ **Yes**, go on to question 3.

_____ **No**, STOP. **The teacher is NOT highly qualified under NCLB. A Bachelor's degree is a minimum requirement—a teacher without it CANNOT be highly qualified.**
Record in the appropriate place below.

(3) Is the teacher certified to teach at the secondary level in the subject area in District of Columbia Public Schools?

_____ **Yes**, STOP. **The teacher IS highly qualified under NCLB.**
Record subject certification under HQT subjects below and file a copy of the DCPS teaching credentials in the teacher's personnel file.

_____ **No**, go on.

(4) Is the Bachelor's degree in the subject area?

_____ **Yes**, STOP. **The teacher IS highly qualified under NCLB.**
Record subject certification under HQT subjects below and file a copy of the undergraduate transcript in the teacher's personnel file.

_____ **No**, go on.

(5) Does the teacher have a graduate degree in the subject area?

_____ **Yes**, STOP. **The teacher IS highly qualified under NCLB.**
Record subject certification under HQT subjects below and file a copy of the graduate transcript in the teacher's personnel file.

_____ **No**, go on.

(6) Has the teacher passed the Praxis II subject test in the subject area?

_____ **Yes**, STOP. **The teacher IS highly qualified under NCLB.**
Record subject certification under HQT subjects below and file a copy of the Praxis II scores in the teacher's personnel file.

_____ **No**, go on.

(7) Complete the **Transcript Review form**.

Does the teacher have sufficient college credit for an undergraduate degree equivalent?

___ **Yes, STOP.**

The teacher IS highly qualified under NCLB.

Record subject certification under HQT subjects below and file a copy of the transcript(s) used and the signed transcript review form in the teacher's personnel file.

___ **No, STOP. The teacher is NOT highly qualified under NCLB.**

Record in the appropriate place below.

CHECK ONE.

___ The Teacher **IS HIGHLY QUALIFIED**, under NCLB.

Select the subject area below.

<input type="checkbox"/>	English, Reading, or Language Arts
<input type="checkbox"/>	Mathematics
<input type="checkbox"/>	Science
<input type="checkbox"/>	Foreign Language
<input type="checkbox"/>	Civics and Government
<input type="checkbox"/>	Economics
<input type="checkbox"/>	History and Geography
<input type="checkbox"/>	Arts

___ The Teacher **DOES NOT REQUIRE HIGHLY QUALIFIED** status.

___ The Teacher **IS NOT HIGHLY QUALIFIED**, under NCLB.

What question (number) above was this determination made? _____

Reviewer: _____

Date: _____

*This form **MUST** be filed in the teacher's personnel file as must the following documentation as required :*

- *The teacher's resume at time of application (always required);*
- *The teacher's undergraduate transcript (always required);*
- *The teacher's graduate transcript;*
- *The teacher's DCPS credentials;*
- *The teacher's passing Praxis II scores; or,*
- *The transcript review form.*

Form developed by Cesar Chavez Public Charter Schools

Attachment 3.5: D.C. Teacher Retirement Fund Opt-in/Opt-out Form

D.C. Teacher Retirement Fund Opt-in/Opt-out Form

Employee Name

(Last, First, MI)

Position and Date of Hire by Charter School

(Position, e.g. Principal, Teacher, Counselor)

Date

Questionnaire

Are you a former employee of D.C. Public Schools? Yes No

If you answered “No”, you do NOT have to answer any of the questions below. If you answered “Yes”, please continue.

Did you participate in the D.C. Teacher Retirement Fund? Yes No

Did D.C. Public Schools hire you prior to November 16, 1996? Yes No

Did you resign from D.C. Public Schools? Yes No

Did you submit a Leave of Absence Form to D.C. Public Schools? Yes No
(If you answered “Yes”, please submit a copy of your Leave of Absence (LOA) document. Please note that the LOA must be renewed every 2 years.)

Were you terminated by D.C. Public Schools? Yes No

Do you wish to continue your participation in the D.C. Teacher Retirement Fund? Yes No

I verify that the above answers, to the best of my knowledge, are true.

Employee Signature

Date

For Office Use Only.

Is the employee eligible? Yes No

Rate of contribution: 7% 8%

If the employee marked “Yes” next to the question, “Did D.C. Public Schools hire you prior to November 16, 1996, the appropriate rate of contribution is 7%. If the employee marked “No” next to the question, the appropriate rate of contribution is 8%.

Authorized School Official Signature

Date

Attachment 3.6: D.C. Teachers' Retirement Plan Report

D.C. TEACHERS' RETIREMENT PLAN

(Name of public charter school)

**REPORT OF WITHHOLDINGS – FY 2012
FOR PUBLIC CHARTER SCHOOLS EMPLOYEES**

TO: Office of Finance & Treasury (OFT)
Attn: Tilithea Ransome, Pensions Analyst
1101 4th Street, SW, Suite 850W
Washington, DC 20024
Phone: 202-727-2778
Fax: 202-727-0700

Report Number: _____

Pay Group: _____

Pay Period: _____

From: _____ **To:** _____

Pay Date: _____

DESCRIPTION	NO. EMPL.	COVERED PAYROLL	CONTRIBUTIONS
RETIREMENT DEDUCTIONS (7%):	_____	_____	_____
RETIREMENT DEDUCTIONS (8%):	_____	_____	_____
PURCHASE OF SERVICE:	_____	_____	_____
ADJUSTMENTS:			_____
TOTAL	_____	_____	_____

TOTAL AMOUNT TRANSFERRED TO OFT: _____ **DATE:** _____

BANK ACCOUNT INFORMATION:

Please make check payable to: **The D. C. Treasurer**
Account Name: DC Government Charter School

Or use the following banking instructions for electronic transfer:

Wachovia Bank Bank ID #78W Account #2000043154995 ABA #054001220

CHAPTER 4: ACADEMIC OPERATIONS

[Section 4.1...School Calendars](#)

[Section 4.2...Scheduling – High School Models](#)

[Section 4.3...Scheduling - Elementary School Models](#)

[Section 4.4...Student Records Management/Graduation Requirements](#)

Section 4.1: School Calendars

1. Overview

The general principle of building a school calendar is to begin with a broad outline - start and end dates, major holidays - and within that frame fill in the details. Generally speaking, you need to have at least the major dates such as the start and end of school decided before you print your student applications (usually in January). That information along with holidays absolutely must be finalized before you begin making staff offers for the following year in March and April. The major dates that matter for parents in planning for the next school year (e.g., marking periods, in-service days) should be established by the end of the current school year. If you wish, you have flexibility to fill in details that don't impact teacher/parent planning (e.g., the details of the professional development calendar) over the course of the summer. We discuss three major calendars in this section: the academic calendar, the professional development calendar, and the general operations calendar.

2. Checklist

Task	Timeline or Deadline	Submission Requirements and Additional Information
<input type="checkbox"/> Consult DCPS draft calendar.	January (Note: If calendar is not yet available in January, you will need to skip to steps below)	Review as benchmark for - Start and end dates - Major holidays - DC-CAS/PARCC dates <i>Additional Information:</i> dcps.dc.gov/DCPS/About+DCPS/Calendars
<input type="checkbox"/> Establish holiday schedules.	January (before setting start and end dates for school year)	- Need separate holiday schedules for students, teachers, and other staff - Students must have minimum of one week for Christmas and one for Spring Break - Many schools opt to give students and employees the D.C. and federal holidays off <i>Additional Information:</i> - Schedule of Federal Holidays: www.opm.gov/Operating_Status_Schedules/fedhol/ - D.C. Emancipation Day Info: www.dc.gov/mayor/news/release.asp?id=660release.asp?id=660
<input type="checkbox"/> Define start and end dates for student academic year.	January (before publishing student application for coming year)	- Meet minimum required instructional days (180) - Identify snow make up days (DCPS identifies two) - Include teacher work and in-service days <i>Additional Information:</i> - DCMR Title V, Chapter 3: os.dc.gov/os/frames.asp?doc=/os/lib/os/info/odai/title_5/03.pdf - Google calendar tool: www.brighthouse.com/internet/google/articles/35783.aspx
<input type="checkbox"/> Define dates for teachers and other employees to return for orientation.	March (before staff offers for the following year are issued)	- Establish the length of the pre-opening professional development period - Decide if there will be different start dates for new and returning staff
<input type="checkbox"/> Identify grading period end dates as well as testing/exam dates.	June	- Include report card day if applicable - Schedule parent teacher conference days - Include both DC-CAS/PARCC and any interim assessments
<input type="checkbox"/> Establish	June (for following	- To receive full funding the program must have a minimum of

summer school start and end dates.	summer)	120 hours of classroom instruction - Pro-rated funding is available for programs offering 60 or more hours of classroom instruction
<input type="checkbox"/> Create professional development calendar.	July	- Create time for schoolwide PD as well grade-level and subject-area groupings - Leave some scheduled PD time unfilled to allow flexibility to meet needs identified during year
<input type="checkbox"/> Create operations calendar.	July	- Map major compliance and internal process deadlines - Schedule check-in meetings with critical staff members - Schedule board meetings
<input type="checkbox"/> Engage stakeholders in calendar creation.	Ongoing	- Parents, teachers, other staff
<input type="checkbox"/> Create separate published calendars for parents and teachers.	Summer	- Parent and teacher calendars require different information - Parent calendar contains information on student holidays/half-days, report card mailings, parent-teacher events - Teacher calendar includes above as well as PD events, grade submission dates, and other internally significant deadlines

Consult DCPS draft calendar

DCPS generally publishes its calendar for the upcoming year in January or February. Charters are not required to follow the DCPS calendar, but many find that it makes sense to use it at least as a starting point to make it easier for families who have students in both DCPS and charters. Schools often experience high absenteeism on days they have scheduled classes when DCPS has off. Additionally, for schools recruiting in competitive neighborhoods or grades, starting class after DCPS can lead to lost enrollment as potential students get sent to their neighborhood school with siblings rather than be left at home unsupervised. Finally, the DCPS calendar is generally the first available written source for the date of DC-CAS/PARCC administration (though is not always accurate in that regard). The DCPS calendar can be found on their website at the following link:

dcps.dc.gov/DCPS/About+DCPS/Calendars.

Establish holiday schedules

Charters should establish separate holiday schedules for students, teachers, and staff. While there are no fixed requirements as to what days schools must give as holidays, many schools opt to follow official federal and D.C. holidays.

Official federal holidays can be found at the following link:

www.opm.gov/Operating_Status_Schedules/fedhol/.

Information about D.C. Emancipation Day can be found at the following link:

www.dc.gov/mayor/news/release.asp?id=660.

Define start and end dates for student academic year

District regulations require that all primary and secondary schools include a minimum of 180 days of instruction in a regular school year. Each full day must be a minimum of six hours (except for pre-K, K, and evening schools), including time for lunch, recess, and class changes. Half days should be calculated based on a 3 hour standard. Note that for purposes of implementation, the PCSB has generally used a standard of 5 hours of instructional time/day or 900 hours/school year (inclusive of time spent changing courses but excluding lunch and recess). Most charters have explicit day and hour requirements identified in their official charter and should check it for reference on this topic.

Note that you should identify snow make-up days in your calendar. These are typically inserted as potential days at the end of the summer. The DCPS calendar typically identifies two days as snow-make-up days. Rather than make the days conditional upon snow, some charters opt to simply schedule

them as cushion in the regular school year from the outset in expectation that some time will be missed due to snow. Others schedule several days beyond 180 in the regular school year assuming there will be some snow and then identify two conditional snow days beyond that to give flexibility for extreme cases. Note that if you have defined your minimum time requirements in hours rather than days, you might have flexibility to add hours to the school day to make up for missed time due to extreme amounts of inclement weather (rather than adding days).

Define dates for teachers and other employees to return for orientation

Most charters opt to bring teachers and other instructional staff back in advance of the start of school for orientation and training. You will need to decide how long to make the orientation (typically ranges from one to three weeks) and whether to bring new staff back in advance of returning staff. A common practice is to bring new staff back a week before everyone else and then to offer two weeks of training for all staff.

Identify grading period end dates as well as testing/exam dates

Grading period end dates are generally scheduled by dividing the school year into equal increments and then making modest adjustments as needed to create workable end dates for individual periods (usually ending on Fridays). Once you have determined the days on which the grading periods end, you should fill in information for period exams, teacher grading days, report card day (if applicable), and parent teacher conferences. You should also identify days for DC-CAS/PARCC testing and any other standardized tests (e.g., DC BAS) that you administer.

Establish summer school start and end dates

You should establish beginning and end dates for your summer school program (if offered) before your regular school-year begins to facilitate parent planning. Note that to receive full summer school funding from D.C. your summer program must include at least 120 hours of classroom instruction. Pro-rated funding is available for programs offering 60 hours or greater. When picking beginning and end dates for your summer program, remember that if it ends up including less than 60 hours of instruction, you are not eligible for any funding from the District.

Create professional development calendar

The professional development calendar should be created before the start of the school year. You should set aside blocks of time for professional development for the full school as well as grade-level and subject-area teams. This calendar should include blocks of time dedicated to specific training identified at the beginning of the year as well as free blocks that can be filled to meet needs identified by data gathered during the year.

Create operations calendar

In addition to the academic calendar issues discussed above, most schools create some form of an operations calendar for staff use. This calendar includes all major compliance and internal process deadlines as well as major events such as board meetings. It can also include scheduled mid-year check-ins with certain key staff members at fixed points in the year (e.g., meet with business manager in December to discuss budgeting). By scheduling these check-ins at the outset of the year, you reduce the risk that key processes will fall through the cracks when people get busy with the school year.

Engage stakeholders in calendar creation

Be mindful of engaging relevant stakeholders as you create the calendars described above. For instance, in creating the academic calendar, you should consult with teachers, parents, and students.

Create separate published calendars for parents and teachers

The steps above should be used to create an overall calendar for the school. Subsets of the information contained in the overall calendar should be published in separate calendars for parents and for teachers.

The parent calendar should include student holidays/half-days, marking period end as well as report card mailing dates, and parent-teacher events. The teacher calendar should include those items as well as teacher professional development events, designated work days when students are not in session but teachers are, grade submission dates, and other internally significant deadlines.

Section 4.2: Scheduling - High School Models

1. Overview

Depending on your perspective, the scheduling process for secondary schools can be approached as either a complex, intellectually challenging puzzle to solve or a mind-numbingly boring administrative task. Schools frequently give the project to math teachers or other staff with an analytical bent and/or use scheduling software. Regardless of who handles the work, scheduling should be recognized as a large project that has significant implications for both school finances and academic quality. It is the largest and arguably most significant resource allocation decision a school makes. Because of its significance, the school should make sure it has a high quality solution in place. We offer an outline of the basic scheduling process below. If more information is required, a strong guide that we referred to in writing this chapter is *How to Build the Master Schedule in 10 Easy Steps: A Guide for Secondary School Administrators* by Steven Kussin.

2. Checklist

Task	Timeline or Deadline	Submission Requirements and Additional Information
<input type="checkbox"/> Set daily/weekly schedule framework.	Before first year of operations (can revise in subsequent years but should be infrequent)	Consider graduation/promotion requirements and financial impact of different patterns to set the following: <ul style="list-style-type: none"> - # of periods - Rotation pattern - Block or traditional - Lunch, advisory, and other specials - Constraints of physical space (e.g., size of lunch room)
<input type="checkbox"/> Estimate student course requirements as preliminary guide for hiring needs.	March	<ul style="list-style-type: none"> - Consider both historical attrition and promotion rates - Can use 3rd quarter or other interim grades to project passing rates
<input type="checkbox"/> Create detailed course requirements document.	July	<ul style="list-style-type: none"> - Student Individual Learning Programs of Study should be updated to reflect courses needed for coming year based on prior year (and summer school) results - Review should be performed by guidance counselor or other educational expert - For new students, critically important to obtain prior school transcripts early for this purpose
<input type="checkbox"/> Create course conflicts list.	August	<ul style="list-style-type: none"> - Goal is to identify courses which, if scheduled in same period, would prevent a student from taking a necessary course - Identify “singleton” courses (i.e., those with only one section) - Create matrix showing number of students who would have conflicts if two singletons were scheduled in same period
<input type="checkbox"/> Create draft master schedule.	August	Can be done by hand or using computer software. In either case, consider following constraints: <ul style="list-style-type: none"> - Average and maximum class sizes - Number of teachers and areas of qualification - Number of classrooms & subject-limited rooms (e.g., art studio) - Conflicts identified above - Student demand per course
<input type="checkbox"/> Adjust and finalize draft master schedule using computer simulations.	August	Perform test runs with detail student course requirements and review summary statistics about efficacy of master schedule. Adjust master schedule as needed and then finalize.
<input type="checkbox"/> Load students.	August	Prepare detailed draft schedules for all students.
<input type="checkbox"/> Make manual	August	Review student schedules, teacher schedules, and teacher

adjustments (balance).		room assignments and manually make adjustments such as: - Bring course sizes for different teachers into balance - Move room assignments for teachers to reduce teacher “commutes” between periods - Solve unacceptable student course conflicts
------------------------	--	---

Set daily/weekly schedule framework

At the foundation of the scheduling process is the decision regarding the type of daily schedule to run. District regulations require that the school day be at least 6 hours (with the exception of pre-K, K, and night school programs), but beyond that there is flexibility and variation in the type of daily schedule that schools can run. The main variables you can adjust are # of periods/day, the rotation pattern of those periods, and the length/nature of the term (e.g., semester, trimester, or block). District regulations also require that a course include 120 hours of classroom instruction to count as a full Carnegie Unit, which is an important constraint to keep in mind as you adjust the scheduling variables. Other constraints include the limits of the school’s physical space (e.g., a small lunch room might require the school to have two or more lunch periods) and any special periods such as advisories or schoolwide assemblies the school may want to include in the schedule. The nature of the daily schedule can have significant economic and academic consequences, so be sure to consult a broad constituency in making the decision.

Estimate student course requirements as preliminary guide for hiring needs

Ultimately, scheduling needs should inform your teacher hiring decisions. For example, to know how many and what type of science teacher you should hire, you need to know approximately how many students will be taking biology, how many chemistry, etc. Since you won’t know this information in detail until late summer when student grades have been returned and transcripts received for new admits, some form of estimation must be conducted during the spring in advance of launching the teacher hiring process. At a high level, this can be done by applying historical attrition and class passing rates to your current population and then making certain base assumptions based on the anticipated grade level of new admits. If you wish to refine this estimate, you can look at 3rd quarter grades as a proxy for course passage or ask teachers to project which students will pass courses and which will have to repeat them.

Create detailed course requirements document

Over the summer, school staff should be updating student Individual Learning Programs of Study (ILPS) for all returning students based on end-of-year grades and any summer school courses. The ILPS lists courses for which credit has been received to date and spells out a forward looking plan for the courses a student needs to take in his/her remaining time at the school (see Section 4.4: Student Records Management/Graduation Requirements for a more complete discussion). It is important that this work be conducted by an individual with educational expertise (e.g., guidance counselor, vice principal, or principal) and not a clerical employee.

Staff should also be aggressively tracking down transcripts for new students and reviewing these to determine new student course requirements. If you require placement tests, you should hold those as early in the summer as possible to accurately assess the courses new students will be taking in the fall. Together, the new and returning student information should be used to create a master spreadsheet listing detailed course requirements by student for the coming year. From that, you can estimate how many sections of each course you will require for the coming year.

Create course conflicts list

Once you have a detailed course requirements document, the next stage in the scheduling process is to create what’s known as a conflicts list. The purpose of this step is to identify any course pairings that, if scheduled in the same period during the day, would create a conflict in one or many student schedules. First, identify all of the “singletons,” or courses that contain only one section, in your schedule. Second,

identify all instances in which students have multiple singletons in their schedule. These are the cases in which conflicts develop if the two singletons are scheduled in the same period. The conflicts matrix lists all singletons across the X and Y axes and then identifies the number of students who would have conflicts for each potential pairing of singletons in the same period. It can be constructed in Excel using pivot tables or through specialized scheduling software. Before building the master schedule, you want to be aware of this type of conflict so you can minimize it.

Create draft master schedule

The master schedule identifies the time slot during which each course section will be offered. It is the final step in the scheduling process before formally assigning students to sections. The goal is to construct a master schedule that maximizes the number of students who are able to take the courses identified in their ILPS subject to the various space, time, and staffing constraints the school faces. Constraints to consider in assembling the master schedule include target average class size and maximum permissible class size, number of teachers and subjects they are qualified to teach, number of classrooms and any rooms specialized for a given subject (e.g., art studio), results from the course conflicts list, and student demand per course. The master schedule can be created by hand, or it can be built using computer software.

Adjust and finalize draft master schedule using computer simulations

Your goal is to construct a master schedule that minimizes student schedule conflicts. While students are not formally scheduled into specific sections when the master schedule is built, part of the process of finalizing the master schedule involves testing its implications for actual student schedules. Schools use scheduling software to run this simulation process. The simulation generates summary statistics about the number of conflicts created by the current master schedule. School staff then adjust the master schedule to try to reduce the number of conflicts and rerun the simulation. Eventually, when further adjustment offers the prospect of only marginal reduction in conflicts, staff finalizes the master schedule. Note that this occurs when you believe you have taken reasonable steps to minimize conflicts, not completely eliminate them. No master schedule framework is going to be completely conflict-free.

Load students

Once you have locked the master schedule, you should load the students into it and print draft student schedules and teacher course lists.

Make manual adjustments

The final step in the scheduling process involves what's known as balancing the schedule. In this process, you manually review teacher and student schedules with an eye to making finite adjustments that will marginally improve efficiency and/or equity within the existing master schedule framework. For teacher schedules, you look for factors such as course load and efficiency of room assignments. In terms of course load, you might try to create more equity between teachers by shifting students from the sections of a teacher with a large total head count to one with a lighter load. In room assignments, you might make adjustments so a teacher doesn't have to move from one corner of the building to the opposite between classes. In student schedules, you are reviewing for obvious keying errors as well as to try to minimize the degree to which conflicts cause severe consequences for a student. For instance, if a conflict might delay graduation, you might make an adjustment to give that student the required course even though it might mean another student loses a first choice elective.

Section 4.3: Scheduling - Elementary School Models

1. Overview

Scheduling in an elementary school is not as technically complex as it is in high school models, but it still is a challenging exercise that can have significant impact on academic quality. Common pitfalls in elementary school scheduling include a lack of alignment between allocation of time and the overall goals of the school, inconsistency between time devoted to various subjects across and even within grades, the absence of common planning time for teachers covering the same grade, and the fragmentation of instructional time as students are repeatedly pulled in and out of class for special instruction. In writing this section, we referenced *Elementary School Scheduling: Enhancing Instruction for Student Achievement* Robert Canady and Michael Rettig and recommend it as a resource for those looking for more detailed information on the topic.

2. Checklist

Task	Timeline or Deadline	Submission Requirements and Additional Information
<input type="checkbox"/> Establish basic schedule framework - including # of encores and allocation of time between subjects.	Before first year of operations (can revise in subsequent years but should be infrequent)	<ul style="list-style-type: none"> - Identify start and end time of typical day - List core subjects taught in homeroom plus any encore subjects (e.g., art, PE, music) - Identify time per week you want to spend on each, allowing for lunch and recess
<input type="checkbox"/> Determine number of homeroom sections per grade.	March	<ul style="list-style-type: none"> - Based on enrollment projections and desired average class size - Consider both historical attrition and promotion rates - Can use 3rd quarter or other interim grades to project passing rates
<input type="checkbox"/> Determine length of encore period.	July	Balance between <ul style="list-style-type: none"> - Total time in school day - # of grade levels served - Optimal time for each subject
<input type="checkbox"/> Set schedule and rotation pattern for each section.	August	<ul style="list-style-type: none"> - Try to give grade levels the encore period at same time, which provides a common planning time for homeroom teachers - Establish rotation of 4-days, 6-days, not a weekly pattern - Students can have one subject twice per rotation if need be
<input type="checkbox"/> Set aside time for special populations (e.g., Title I services, SPED, ELL, Gifted and Talented).	August	Various options include: <ul style="list-style-type: none"> - Pull-out model - Inclusion Model - Intervention/Enrichment period

Establish basic schedule framework - including # of encores and allocation of time between subjects

You should begin the scheduling process by thinking broadly about the scheduling framework you want to use and how you can align allocation of time during the school day to the school's overall goals. You can do this by using the following process:

1. Determine the total amount of time available in a typical day by looking at the start and end times.
2. List all core subjects taught in homeroom plus all encore subjects (e.g., art, PE, music) the school is offering.

3. Identify how much time you ideally want to allocate to each subject during the week, allowing for lunch and recess.

You probably will not be able to hit these targets exactly, but they can provide a solid framework within which to work as you move through the scheduling process.

Determine number of homeroom sections per grade

The number of homeroom sections per grade drives staffing needs, student recruiting targets, and the basic parameters of the scheduling model. In making projections about the number of sections, consider your target average class size and historical promotion and attrition rates for your students. You can also look at third quarter grades as a proxy for how many students will be promoted to the next grade level.

Determine length of encore period

The next step is to determine the length of the encore period. This is the length of the period for courses such as PE, art, and music. The most obvious binding constraint in setting this period length is the time of the encore instructor. For instance, most schools share a PE teacher between grades. To make this work, you need to have a concept of the periods during which the PE teacher will be serving each grade. The simplest approach is to establish a single length for the encore period and use it throughout the day for all classes. Thus, if you establish a 50-minute encore period, on one day the 5th grade might have art from 1:00 to 1:50. The next day they will have PE during that period while the art teacher offers a 50-minute class to the 4th grade. Establishing the exact length of the encore period is a balancing act. In making the decision, you should consider total time in the school day, number of grade levels that need to be served, and the optimal time you identified as wanting to allocate to each subject.

Set schedule and rotation pattern for each section

Once you have established its length, you need to determine the time of day during which each grade has the encore period. This can be somewhat contentious because many teachers believe elementary school students learn best in the morning, so there is pressure to preserve the morning for core subject instruction and only schedule encore for the afternoon. Obviously, not every class can have its encore class in the afternoon (or what would the PE teacher do in the morning), so some tradeoff has to be made regarding which grades receive the afternoon slot. There is no right answer per se, but there are several different schools of thought:

1. Give the afternoon encore slots to the students in the lower grades, since they are more likely to struggle with maintaining focus in the afternoon.
2. Give the afternoon encores to the tested grades (in D.C., 3rd grade and above).
3. Schedule a rotating encore period so that every grade has encore in a different time slot each day of the week.

Yet another consideration is that if you have multiple sections per grade, it is a good practice to try to give those sections their encore period at the same time so the same grade-level teachers can share a common planning period. Once you have scheduled the encore period for each grade, you should schedule other instructional blocks within the day for the core subjects. For instance, 8:30-10:00 might be reading in the 3rd grade classes and 10-11:30 might be math. This practice helps ensure instructional time allocated to various subjects is in-line with school priorities.

Finally, you need to establish the rotation of the individual encore classes within the encore period for each grade. In other words, if the 3rd grade has its encore period from 11-11:50, you must determine what class (art, PE, or music) falls into that time slot each day. As you consider how to set the encore rotation, it's a good idea not to set the rotation on a five-day calendar week - holidays and in-service days fall disproportionately on Mondays and Fridays. If your encore rotation is set on a five-day cycle,

students will repeatedly miss sections of the same encore class. Also worth noting is that if rather than spending 50 minutes/week in each encore section you want to double the time allotted to a given subject, you can include two sections of that class per cycle of the encore rotation. For instance, you could schedule art on Monday, PE on Tuesday, music on Wednesday, and PE on Thursday, thus giving your students twice as much time in PE as they receive in art and music.

Set aside time for special populations (e.g., Title I services, SPED, ELL, Gifted and Talented)

The final step in building the elementary school schedule is identifying the mechanism through which students receive special services such as Special Education, ELL, Title I Services, and Gifted and Talented. We discuss several options below.

1. ***Pull-out Model:*** In this approach, the teachers of the various special services are given lists of the students they will be serving during the year. They then go to each of the homeroom teachers and schedule a recurring weekly or biweekly block of time for each child individually. This approach to scheduling is known pejoratively as the “when can I have your kid” approach to scheduling in that it can contribute to a haphazard and disjointed day for some students that results in them being absent from the classroom during critical core instruction. On the plus side, it is an efficient and administratively simple manner of ensuring your special teachers are fully utilized and all students requiring it are receiving one-on-one service.
2. ***Inclusion Model:*** In an inclusion model, special service providers work alongside the homeroom teacher to provide service to individual or small groups of children. The advantage of inclusion is that it does not contribute to a fragmented instructional day for the homeroom teacher and does not result in students missing key elements of the regular day’s instruction. The downside is it can be difficult to provide students with focused one-on-one attention.
3. ***Intervention/Enrichment Period:*** In this approach, a specific period is scheduled during the day to provide intervention or enrichment activities. The general rule is that no new instruction can occur during this block of time. During this period, a group of students might be sent to work with the gifted and talented teacher while another group works with the special education instructor and another works with the regular classroom teacher who reviews a complicated aspect of the day’s lesson. This period can be fit into the day in a number of different ways. One common strategy is to offer it at the end of the day for all students in the school. This allows regrouping across grades. Another is to schedule it as a separate period during the day for each grade. This allows teachers to regroup within the grade-level and offer targeted review or enrichment.

Note that all three of the options have advantages and disadvantages. Many schools blend elements of all three to try to achieve an optimal solution.

Section 4.4: Student Record Management/Graduation Requirements

1. Overview

Accurate student record management is a critical operational function for charter schools. For high schools, accuracy in this area is formally audited by the PCSB in the form of an annual transcript audit. While there is no formal audit in middle and primary schools, this area is still essential to get right because it informs graduation and promotion decisions that can have significant impacts on the life of a student. The section below discusses major operational responsibilities in this area.

2. Checklist

Task	Timeline or Deadline	Submission Requirements and Additional Information
<input type="checkbox"/> Adopt formal student promotion policy.	Before start of classes in first year, revise as needed annually	<ul style="list-style-type: none"> - Boards of all schools must approve this policy - For high schools, PCSB must also approve - High school graduation requirements must be greater than or equal to DCPS's, including 100 hour community service requirement - Middle school has no formal minimum bar. One approach is to map back from requirements of school's final grade served. <p><u>Additional Information:</u> See Title V, Chapter 22, Section 2203 of DCMR for high school graduation requirements: os.dc.gov/os/frames.asp?doc=/os/lib/os/info/odai/title_5/22.pdf</p>
<input type="checkbox"/> Develop written credit recovery policy (or equivalent for elementary models).	Before start of classes in first year, revise as needed annually	<ul style="list-style-type: none"> - For high schools, PCSB must approve - Options might include summer school, online courses, Saturday classes, or night classes - For elementary schools, concept is similar though there are no credits
<input type="checkbox"/> Create Individual Learning Program of Study (ILPS) for all students (or equivalent for elementary models).	July	<p>At high school level</p> <ul style="list-style-type: none"> - Shows courses credited to date and plan for future courses to reach graduation - Led by staff member with educational expertise (not clerical) - Students, parents engaged in creation - Create formal memorandum of understanding for rising seniors <p>At elementary school level, a similar concept exists, though the focus is less on credits necessary for graduation and more on learning supports</p>
<input type="checkbox"/> Maintain accurate records of students' attendance/ academic progress/ assessments.	Ongoing during school year	<ul style="list-style-type: none"> - Establish some mechanism for spot checking this information - Principal should review all report cards/grade reports
<input type="checkbox"/> Maintain student records in the form of cumulative files, transcripts, and student information system in a central location.	Ongoing during school year	<ul style="list-style-type: none"> - Performed by explicitly dedicated staff <p>At high school level:</p> <ul style="list-style-type: none"> - Transcript should be updated to include current semester's schedule - Have documented add/drop procedure for course changes
<input type="checkbox"/> Create documented policies for student record	Before start of classes in first year, revise as needed	<ul style="list-style-type: none"> - Create documented, standardized process for grade submission, transfer policies, add-drop procedure for course changes, and the confidentiality of student records

management (included in Policy Manual and Student Handbook).	annually	
<input type="checkbox"/> Outline closing procedures for year-end (included in Policy Manual).	Before start of classes in first year, revise as needed annually	Include equipment inventories and final due date for grades

Adopt formal student promotion policy

The boards of all D.C. charter schools must adopt formal, written criteria articulating what students must do to be promoted from one grade to the next. The policy should be particularly clear with respect to what students must do to graduate from the school. **For high schools, this document must be reviewed and approved by the PCSB as well.** The PCSB applies a higher standard to high schools because it is required to sign all high school diplomas and wants to make sure the promotion policy is in line with D.C.'s statutory graduation requirements.

At the high school level, D.C. law mandates that charter graduation requirements equal or exceed those of DCPS (including the community service requirement). In aggregate, DCPS requires that students earn 24 Carnegie Units (course credits) in order to graduate. Charters must therefore require at least 24 credits for their high school students to graduate in addition to any mission-specific requirements. The D.C. Municipal Regulations (DCMR) spells out specific DCPS requirements by subject-area, detailed below, which charters are required to abide by.

English	4 Units
Mathematics	4 Units (must include Algebra I, Geometry, and Algebra II at minimum)
Science	4 Units (to include three lab sciences)
Social Studies	4 Units (to include World History 1 and 2, US History, US Govt, D.C. History)
World Language	2 Units
Art	0.5 Units
Music	0.5 Units
Career & Technical Education (CTE) and/or College Level Courses	2 Units
Physical Education/Health	1.5 Units
Electives	1.5 Units
Total	24 Units PLUS 100 hour community service requirement

The progress towards the 100 hour community service requirement should be formally tracked and on file in each student's cumulative file. High schools with mission-specific course requirements will typically either fit the courses into the Career & Technology Education (CTE) or elective buckets or introduce graduation requirements in excess of 24 units. Note that the 24-unit graduation requirement means that if you run a 6-period day in a high school model, your students will have to pass 100% of their courses during the their four years to graduate on time. This requirement forces most D.C. high schools to run either a 7-period or 4x4 block schedule.

Note that elementary and middle schools do not face specific constraints on their promotion policies, beyond the obvious ones implied by standardized testing requirements. One approach to managing this potential ambiguity is to begin by thinking about where you want students to end up at your final grade served and backwards map from there. For instance, if your school serves grades 5-8, you want to set

your promotion requirements so that a graduating student will be ready to enter the 9th grade with its published requirements.

Develop written credit recovery policy (or equivalent for elementary models)

All secondary schools should develop a formal written credit recovery policy detailing how students can make up failed courses. Options include school-administered summer school, DCPS summer school, PCSB-approved online courses, Saturday classes, and night school. **At the high school level, the credit-recovery policy must be approved by the PCSB.** For elementary schools, the concept is similar though the terminology differs slightly because there are no formal credit counts. Elementary schools should be intentional and specific about how students who fail subjects or otherwise fall behind can catch up.

Create Individual Learning Program of Study (ILPS) for all students

Individual Learning Programs of Study (ILPS) are designed to ensure all students are on a path toward graduation and that all stakeholders are aware of the length of that path. Formally, the ILPS is intended for high school students, though a similar concept and need exists in the lower grades. At the high school level, the ILPS shows credits earned to date towards graduation and articulates schedule plans for each student's remaining years in the school in order to reach graduation. The ILPS is a critical document that informs the annual scheduling process. Mistakes on it can have serious consequences for a student's future. It is important that the ILPS be completed by a senior staff member with educational expertise (e.g., guidance counselor, vice principal, or principal) and not a clerical worker. The student and his/her parents should be engaged in its creation as well. For rising seniors, the school should create a formal memorandum of understanding documenting exactly what steps must be completed in order for the student to graduate. This document must be signed by a parent/guardian, the student, and a school administrator.

At the elementary school level, a similar need and concept exists, though the focus is less on credits necessary for graduation than in the high school version. Elementary schools should seek to develop a study plan for each student that focuses on the learning supports that child will need to succeed.

Maintain accurate records of students' attendance/academic progress/assessments

The school should have procedures in place to ensure that teachers are maintaining accurate records of student attendance, academic progress, and assessments. Schools accomplish this by emphasizing its importance during summer orientation or other professional development exercises and doing spot checks of records during the year. Principals should review all report cards/grade reports before they are mailed to parents.

Maintain student records in the form of cumulative files, transcripts, and student information system in a central location

The school must make sure it has retained adequate, dedicated staff for the proper maintenance of student records, which should be stored in a central and secure location (usually the main administrative office). These records typically include student cumulative files ("cum files"), the student information system, and transcripts.

- Cum files in most schools are paper-based. They include student name and demographic information, previous school(s) and transcript(s), health information, test scores, reference to whether the student has a special education or ELL file and past standardized test scores. The cum file is what is formally transported to a new school should the student transfer out or graduate. It should be received for all newly-enrolling students from their prior school over the summer.
- The student information system is an electronic database such as PowerSchool that is used to maintain a critical subset of this data that needs to be viewed by multiple parties. Data stored in the student information system typically include student demographic information, special

education/ELL status, student schedule, attendance data, teacher gradebooks, discipline data, and school lunch data. Make sure you set up your student information system to include a unique student identifier that is consistent with PCSB and OSSE record keeping (currently the Unique Student Identifier (USI)). At the high end of the spectrum, some student information systems allow parent access to limited student data via the internet.

- The transcript is the official record of a student's academic performance in courses taken to date that can be shared with external constituencies. It should be kept up-to-date and reflect the most recent semester's grade information.

Create documented policies for student records management

Three policies in particular are called out in the PCSB's transcript review framework and a fourth which is required by federal law. These policies should be included in your Policy Manual and Student Handbook:

- **Add/drop procedures for courses.** Add/drop policies are typically fairly straightforward, involving a form requiring the signature of the student and an administrator (usually a guidance counselor or senior administrator). The form is then submitted to the school's registrar for entry into the student information system and other record sources. Copies should be provided to the two teachers involved as well.
- **Standardized policy for teacher grade submission.** Teacher grade submission can likewise be straightforward. The main challenge is articulating and enforcing deadlines. Many schools use the PowerGrade module in PowerSchool, which provides an online grade book. Teachers are required to update their online grade books by a certain date after interim exams. If the school is using a paper submission process, it should require that grades with comments be submitted to a point person by a given date.
- **Transfer policy.** The transfer policy needs to be somewhat more involved than the other two. For students transferring out, it should involve a withdrawal form that must be completed and signed by the student's parent and the school principal. The form should require information on where the student is transferring to and reason for transfer. The completion of that form should trigger the transfer of the student's cum file. For students transferring in, the school needs to define its policy for accepting students after the start of school. It also needs to detail how credits from prior schools will be converted and applied to graduation/promotion requirements and define any placement test requirements.
- **Confidentiality of student records.** The Family Educational Rights and Privacy Act (FERPA) is a federal law that protects the privacy of student education records. FERPA affords parents/student certain rights with respect to their education records:
 - The right to inspect and review the student's education records within 45 days of the day the school receives a written request for access
 - The right to request the amendment of the student's education records that the student/parent believes are inaccurate or misleading
 - The right to consent to disclosures of personally identifiable information contained in the student's education records, except to the extent that FERPA authorizes disclosure without consent.
 - The right to file a complaint with the U.S. Department of Education concerning the alleged failures of the school to comply with the requirements of FERPA

Examples of situations affected by FERPA include school employees divulging information to anyone other than the student about the student's grade or behavior, and school work posted on

a bulletin board with a grade. Generally, schools must have written permission from the parent or eligible student in order to release any information from a student's education record.

Outline closing procedures for year-end

Schools should create clear closing procedures for teaching and central office staff at year-end. For teachers, these should include a requirement that all textbooks and portable classroom equipment (e.g., calculators) be inventoried and that final grades be turned in by a fixed date. Other possibilities to include in the closing procedures are to submit supplies/textbooks ordering requests, repair requests, and summer reading lists. Central office staff should be responsible for completing final grade reports by a fixed date. Principals might be required to create a write-up on the professional development needs of their teaching staff. This should all be spelled out in your school's Policy Manual.

CHAPTER 5: TECHNOLOGY

[Section 5.1...Technology Planning](#)

[Section 5.2...Data Systems/Reporting](#)

[Attachment 5.1: Technology Plan Template](#)

[Attachment 5.2: Sample Electronic Information Acceptable Use Policy for Staff and Students](#)

Section 5.1: Technology Planning

1. Overview

Technology can play an important role in helping you reach the academic goals of your school. This chapter covers the technology-related issues that school leadership should address as the technology needs of your school are considered.

2. Checklist

Task	Timeline or Deadline	Submission Requirements and Additional Information
<input type="checkbox"/> Develop your technology infrastructure.	Ongoing	- Follow PCSB procurement reporting requirements for any purchases greater than \$25K. <i>Additional Information:</i> Procurement requirements: Section 2.2 of Finance chapter GoogleApps: www.google.com/a/help/intl/en/edu/ DC Net: dcnet.in.dc.gov
<input type="checkbox"/> Purchase a student information system.	Prior to start of school year	
<input type="checkbox"/> Ensure the maintenance and support of your technology infrastructure.	Prior to start of school year	
<input type="checkbox"/> Ensure that school technology is used for its intended purposes.	Start of school year	- Establish an Internet Use Policy for students and staff - Comply with CIPA requirements <i>Additional Information:</i> Attachment 5.2: Sample Electronic Information Acceptable Use Policy for Staff and Students CIPA: www.fcc.gov/guides/childrens-internet-protection-act
<input type="checkbox"/> Seek additional funding sources.	Ongoing	<i>Additional Information:</i> E-Rate: www.universalservice.org/sl/ The Big Deal Book: www.bigdealbook.com/cdwgk12
<input type="checkbox"/> Assess your technology program.	Ongoing	<i>Additional Information:</i> Attachment 5.1: Technology Plan Template

Develop your technology infrastructure

On average, a charter school spends 0.5% to 8.0% of its annual operating budget on technology with 90% of the highest performing LEAs spending between 2.0% and 2.7%. During a school's start-up years, its spending on technology will likely be much higher as its technology infrastructure is built out. Below are a few tips to consider when making your technology purchases:

- Evaluate not just the initial purchase price but also the estimated maintenance and training costs when comparing products or when deciding if there is room in your budget for a certain purchase.
- Seek bulk discounts or take advantage of educational/non-profit pricing.
 - Techsoup.org is a website that offers discounted prices on technology software and equipment to nonprofits. You can also register on the site to become eligible to access donated and discount technology products provided by its technology partners.

- GoogleApps is a free service to schools that offers email (with your own domain name), a shared calendar, Google’s version of Word and Excel, and website administration with your own domain name (www.google.com/a/help/intl/en/edu/). Some schools have also found Google Forms to be an excellent solution for tracking daily checklists, purchase order, job applications, etc.
 - DC Net is a service run by the DC Office of the Chief Technology Officer (OCTO), which provides relatively inexpensive fiber-optic wiring for voice, video, and data services. Contact 202-727-2277 or visit dnet.in.dc.gov for additional information. Given the upfront cost of having fiber run to a location, it probably does not make sense to pursue this until you are in a more permanent facility.
 - Building Hope, in collaboration with Dynamic Network Solutions (DNS), has negotiated discounted rates on Microsoft products. You can take advantage of this “campus agreement” without purchasing anything else from Building Hope or DNS.
- Release RFPs for any large technology purchases.
- This is both to satisfy your procurement reporting requirements with the PCSB if the purchase is greater than \$25K (see Section 2.2 of the Finance chapter) and to solicit multiple pricing quotes to ensure that you are getting the best price.

Purchase a student information system

A student information system (SIS) is a software application that manages student data. Student information systems can provide capabilities to track student attendance, enter student test and other assessment scores through an electronic grade book, build student schedules, and manage other student-related data (e.g., discipline data).

Before purchasing a SIS, you will want to answer the following questions:

- What information do you want to track?
- What will your internal process be for entering the data?
- What are your priority areas?
- What grading system will you use? (This is particularly important if you are planning to use standards-based grading.)

Your answers should be used to evaluate any systems under consideration. The overwhelming majority of D.C. charter schools (greater than 90%) use either PowerSchool or SchoolForce. When budgeting for the cost of systems, be aware that support and customization can likely become large expenses in addition to the initial purchase price. You will want to understand the full cost of implementing a system.

Ensure the maintenance and support of your technology infrastructure

The proper support and maintenance of your technology equipment and services should at a minimum accomplish the following:

- Minimize the downtime of your technology equipment
- Limit Internet security breaches
- Maintain a safe environment for your students by blocking access to offensive content over the Internet
- Safeguard your technology assets through the maintenance of adequate inventories

A majority of schools choose to outsource their IT support and maintenance, especially during schools' early years. If you do choose to handle this in-house, a common staffing metric to use is to dedicate one full-time employee to IT support maintenance for every 200 computers.

You should set assessment metrics to annually evaluate the IT support you receive, whether you handle it in-house or through outsourcing. Some metrics to track include:

- Downtime of equipment
 - A large number means that your resources aren't doing what they need to do.
- Number of security breaches
 - Multiple annual security breaches are usually a sign of a poor strategy or insufficient expertise.

Ensure that school technology is used for its intended purposes

To ensure that your school's technology is used for its intended purposes, it is recommended that you draft a Technology Use Policy for your students and staff. This should be distributed to everyone for their signature and consent to follow the policy. A sample policy has been provided as [Attachment 5.2](#).

Refer also to the Children's Internet Protection Act (CIPA), which is a federal law enacted to address concerns about students' ability access to offensive content over the Internet on school computers (www.fcc.gov/guides/childrens-internet-protection-act). Complying with CIPA is a requirement if you apply for E-Rate funds (see below), but it is also good practice in its own right. CIPA requires that you block or filter Internet access to pictures that are obscene, child pornography, or harmful to minors.

Seek additional funding sources

There are several technology-related grant opportunities of which your school may want to take advantage.

- E-Rate (also known as the School and Libraries Program of the Universal Service Fund) - E-Rate is a program aimed at improving technology access at schools. Schools can receive funds to pay for a portion of phone and internet bills, as well as to support connectivity at the school level (e.g., cabling, routers). However, E-Rate funds cannot be used to pay for end-user equipment such as computers or phone sets. Funding is provided based upon the percentage of a school's students receiving free or reduced lunches. As an example, a school with a free and reduced lunch percentage greater than 75% can receive discounts equal to 90% of the cost of their phone and internet service.

To participate in the E-Rate program a school must have a technology plan approved by the PCSB (if applying for Priority 2 funds), then follow strict bidding and procurement requirements to access these funds. The bidding and bid selection process should be completed in the time horizon from November to February to receive reimbursements/discounts in the following school year. See www.universalservice.org/sl/ for more information.

- The Big Deal Book of Technology for K-12 Educators – CDW-G publishes a fairly comprehensive list of technology grants available to schools (www.bigdealbook.com/cdwgk12).

Assess your technology program

A vital component of every school program is rigorous and regular assessment. Technology is no different. Recent studies have shown that almost half of non-computer technology equipment is not used frequently. Purchase what will work with your curriculum, professional development calendar, and staff. As an example, if your school's most important goal is improving reading performance, you probably shouldn't be spending most of your technology budget on a new video production lab being used by one

program; you should be finding the technology that supports your school's goals. Some questions to consider when measuring your technology program include:

- Are most costs going toward supporting school goals?
- Are products meeting the needs for which they were intended?

Some tools which you can use to perform your assessment include:

- Annual survey of staff and students
- Annual report with usage stats for most of your technology products
- Monthly report with usage stats for your key technology products (e.g., most expensive, newest)

A technology plan template has been included as [Attachment 5.1](#), which may be a useful tool to help you think through your school's future technology needs. An approved technology plan is also a requirement of the E-Rate program. If you choose to participate in E-Rate, submit your technology plan to the PCSB for approval through AOIS and contact Lamont Brittain, Director of Information Technology at the PCSB, at 202-328-1552 or lbrittain@dcpubliccharter.com.

Section 5.2: Data Systems/Reporting

1. Overview

There are numerous data systems with which charter schools interact. Provided below is a brief description of many of them for your reference.

OSSE Systems

- **SLED (Statewide Longitudinal Education Data Warehouse)** - SLED serves as a central repository for relevant student and staff information. It draws data from multiple source systems, including data collected in schools' student information systems and other state-level databases. This database is particularly important to schools as it is used to determine schools' annual enrollment (and subsequently their annual funding allocation).
- **SEDS (Special Education Data System/EasyIEP)** - SEDS is the system of record for special education-related information for a student. Regulations mandate that all LEAs must fully utilize, implement, and enter accurate and complete data into SEDS for all aspects of the special education practice, and ensure that an accurate, complete, and up-to-date record exists in SEDS for every child with an IEP enrolled in the LEA, including those located in a non-public school. SEDS data is regularly checked for compliance with IDEA through reports to the federal government and court monitors as a result of prior litigation. All IEPs (along with any DC-CAS/PARCC accommodations) must be completed in SEDS. There are also a number of compliance-related reports in SEDS that verify IEP and assessment timeliness. SEDS data is used as a source of information on students' special education status to help determine funding levels, thus the accuracy of the information in SEDS will have a direct impact on a school's revenue.
- **Blackman-Jones Database** – Per the Individuals with Disabilities Education Act (IDEA) and the August 24, 2006 Consent Decree in *Blackman-Jones v. The District of Columbia*, this database tracks the timely implementation of all Hearing Officer Determinations (HODs) and Settlement Agreements for children enrolled in an LEA. To ensure compliance with all obligations related to due process complaints, LEA charters are expected to timely upload relevant information into the Blackman Jones database, including, among other things, disposition forms, settlement agreements, and other relevant documentation pertaining to the implementation of Hearing Officer Determinations (HODs) and Settlement Agreements (SAs).
- **COSF (Child Outcomes Summary Form)** - Preschool LEA special education programs are required to collect and report data on their children's positive social-emotional skills, acquisition and use of knowledge and skills, and use of appropriate behaviors to meet their needs. All LEA preschool programs providing services under IDEA, Part B are required to collect and report performance data within 90 days of a child's entry into a preschool program, and within 60 days prior to a child's exit.
- **EER (Employed Educator Report)** - OSSE currently collects educator quality data via the annual Employed Educator Report (EER) that serves as the foundation for collecting highly qualified teacher data, as well as data on other school-based instructional staff including school administrators, service providers, and paraprofessionals. The EER provides the state with educator experience, licensure, assignment, and qualification data, which it collects from LEAs in June.
- **EDEN/EDFacts** - The Education Data Exchange Network (EDEN) is a centralized portal through which D.C. and other states submit their educational data to the U.S. Department of

Education. ED Facts is a U. S. Department of Education initiative to put performance data at the center of policy, management, and budget decisions for all K-12 educational programs and relies on data collected through EDEN. OSSE collects this data from the LEAs for submission through EDEN to the U.S. Department of Education. The data elements collected include student demographic, LEP, and special education information.

- **DC OneApp** – OneApp is the District’s online application for funding that District residents use to apply for the state level higher education grant programs: DCTAG, DCLEAP, and DC Adoption. Charter schools do not have any reporting obligations for this database but may have students who wish to apply for the DC Tuition Assistance Grant Program (DCTAG) who will have to use the database.

PCSB Systems

- **ProActive** – The PCSB uses this data system to collect from charter schools: enrollment, student demographics, home room teacher, daily attendance information, and discipline data. The PCSB supplies this information to OSSE, which in turn populates the SLED and SEDS databases.
 - Attendance, Enrollment, Discipline and Truancy Reporting – The PCSB places significant emphasis on ensuring all attendance, enrollment, discipline, and truancy data is current and accurate. Thus, attendance must be taken **daily** for every student enrolled in a given school and uploaded to Proactive on a weekly basis. If after five business days after the start of a new month, the attendance data for the previous month is less than 90% complete, a school will receive an Early Warning from the PCSB, which provides 5 business days to submit the missing attendance data. If after this five day period, attendance remains missing, an Out-of-Compliance Violation will be issued. During any five-month period, if a school receives three or more Out-of-Compliance violations, the PCSB will issue a Notice of Concern or Charter Warning, which could lead to charter revocation.
 - When a new student enters a school, the expectation is that within the first five business days of enrollment, this student’s demographic data is entered into ProActive and they receive a corresponding entry code in ProActive. Likewise, once a student departs, the correct exit code should be entered into ProActive.
 - Schools are also expected to enter or upload every suspension and expulsion with its corresponding code into ProActive on a monthly basis. Like attendance data, failure to submit on the specified dates will result in a warning that can escalate if not submitted in a timely manner.
- **Epicenter** – Schools must upload a variety of academic, operational, financial, and governance-related documents to the PCSB through a system called EpiCenter throughout the year. Epicenter is used in concert with the PCSB’s Performance Management Framework (PMF), which is the means by which the PCSB monitors schools’ compliance with state and federal regulations, the School Reform Act, PCSB policy, and their charter agreement.

The PCSB has identified certain indicators for which schools must provide sufficient documentation to demonstrate compliance. These include:

- Student Handbook
- English Language Learners Plan
- Certificate of Insurance
- Certificate of Occupancy
- Lease

- Fire Department Inspections
- Fire Drill Schedule and Log
- Basic Business License
- NCLB Notifications
- Open Enrollment Documents
- Employee Handbook
- Background Checks
- School Nurse Notifications
- Inventory List

The specifics of each of these are covered throughout this Operations Manual. Schools will receive a rating of pass/fail based on complete submission and satisfactory review of the requested documents. A school that receives a “pass” rating will not undergo an additional review related to compliance. A school that receives a “fail” rating will receive either a Notice of Concern or Notice of Deficiency and undergo an additional review. See Chapter 8. Compliance and Regulation for more information about the PMF.

- **Sharepoint** – SharePoint is the PCSB’s public interfacing platform that stores key performance indicators related to the Performance Management Framework. Schools’ attendance, discipline, truancy, and testing data are housed in this platform and the expectation is that school’s will monitor this system on an ongoing basis and validate all data prior to the PCSB’s issuance of the annual PMF reports for all charter schools.
- **Edmin INFORM** – INFORM is an educational data warehouse, which the PCSB has licensed for all charter schools. It is used to calculate the academic performance portions of a school’s PMF score and also allows schools to simulate throughout the year what their PMF scores might be. INFORM can also be used by charter schools for instructional support functions with tools for creating lesson plans, assignments, grade recording, attendance, and discipline events. See Chapter 8. Compliance and Regulation for more information about the PMF.

Attachment 5.1: Technology Plan Template

**XYZ Public Charter School
Technology Plan
2010-2013
December 2010**

Table of Contents

1.0	Introduction	Page X
2.0	Technology Planning Team	Page X
3.0	School Mission and Goals	Page X
4.0	Technology Goals and Strategies	Page X
5.0	Professional Development	Page X
6.0	Needs Assessment	Page X
7.0	Evaluation Process	Page X
8.0	Appendix	Page X

Contact Person for this Technology Plan:
Jill Smith
jsmith@xyzpcs.org

1.0 Introduction

XYZ Public Charter School (“XYZ”) was founded in 2009 to ensure that every student will reach high levels of academic achievement and be prepared to succeed at the college of his or her choice. This Technology Plan is a guide for the implementation and support of technology throughout the school over the next three years. The purpose of this plan is to assist the staff at XYZ in evaluating the current and proposed status of technology at the school and to create a strategy to continue to integrate technology into the curriculum.

Thoughtful use of technology provides staff and students with the tools needed to maximize the learning environment. A constant cycle of planning, implementing, and reassessing the curriculum will ensure that students at XYZ will be able to fully utilize technology as a learning tool.

2.0 Technology Planning Team

Head of School – Jane Doe
Business and Operations Manager – Jill Smith
Director of Academic Achievement – John Smith

3.0 School Mission and Goals

XYZ offers a college-preparatory, tuition-free middle school option to students in Washington, D.C. Its program is based on nationally recognized best practices for advancing student achievement.

3.1 Mission

The mission of XYZ is to ...

3.2 Goals

XYZ’s goals reflect our commitment to accountability and to the measurable review of our academic, organizational, and school viability. The goals of XYZ are ...

4.0 Technology Goals and Strategies

Technology education is an important component to realizing the mission of XYZ, providing students with the tools necessary to succeed in whichever of the post-secondary endeavors they choose to pursue: college, certification programs, vocational training, or a decent job. XYZ will make strategic investments in technology to support student learning, teacher development, and administrative operations.

The Technology Plan will serve as a guide in meeting the following goals and objectives:

Goal 1: Students will acquire, maintain, and enhance their technology skills.

- Provide students with access to high-end computers and quality instruction to acquire technology skills.
- Encourage students to explore educational interests on the Internet and share their knowledge with their peers.
- Provide learning opportunities through the use of technology tools to enhance individual and group projects, cooperative learning, thematic studies and varied learning techniques.

Goal 2: Teachers will improve the integration of technology into the curriculum and assess effectiveness.

- Provide quality professional development to staff to allow them to continue to incorporate technology into their daily lesson plans.
- Develop mentor programs among staff that allow for a structured sharing of ideas to assist in the integration of technology into the curriculum.
- Maintain a shared network drive to allow for the sharing of successful lesson plans.

Goal 3: School will maintain and improve a comprehensive technology infrastructure that will provide widespread access and connectivity for students and teachers.

- Budget necessary funds to maintain and improve network hardware and software.
- Perform daily maintenance to maintain the current inventory of technology equipment.

5.0 Professional Development

For three weeks in August, the teachers meet without students. During this three week period and throughout the school year, educators will receive extensive professional development from the Technology Director on technology and its integration into the classroom.

During professional development, teachers will receive:

- Instruction on locating, evaluating, and using information on the shared network drive to support and enhance learning across the curriculum with technology integration.
- Tutorials on the use of the student information system and Google Apps utilized by the school.
- Suggestions on how to use technology-based tools for differentiated instruction.
- Training on the operation of recently purchased technology equipment for the classroom: LCD projectors, document cameras, and interactive whiteboards.

Beginning in fall 2010, the school is creating a technology mentor program whereby teachers can elect to become technology leaders in their subject area. The school will fund professional development time throughout the school year for these technology mentors to participate in additional technology training as well as time that allows for a structured sharing of ideas with the rest of their respective department to assist in the integration of technology into the curriculum.

The administrative staff will receive additional technology training on an as-needed basis throughout the school year.

6.0 Needs Assessment

The table listed below lists software programs that will need updating and renewal at the end of each academic year, as well technology equipment which will need periodic maintenance and replacement.

SOFTWARE PROGRAMS	
PowerSchool	
Microsoft Office	
QuickBooks	
HARDWARE	
Desktop computers	10
Laptop computers	30
Printers	2 B&W, 1 Color
Servers	1
Scanners	3

Digital cameras	1
Phone lines	10
Staff cell phones	0
Copiers	1
Fax machines	1
Laptop carts	1

The following table lists the future technology-related needs of the school over the next three years.

	Year 1 2009-2010	Year 2 2010-2011	Year 3 2011-12
Research availability of computer tutorials in Spanish	X		
Purchase Scantron scanner and software for student assessments	X		
Fund professional development time for teachers to document lesson plans that effectively integrate technology	X	X	X
Purchase SMART board for one classroom		X	
Improve technology inventory process and establish a replacement schedule for technology equipment		X	
Purchase additional laptops (50-60 total) and laptop carts (3 total)		X	X
Purchase LCD projectors for classrooms		X	X
Provide professional development to teachers in new subject-specific software/online resources		X	X
Purchase and implement software/online resources in each subject area		X	X
Provide professional development to administrative staff in technology tools utilized administratively		X	X

7.0 Evaluation Process

The process and accountability measures that will be used regularly to evaluate the extent to which technology goal objectives, activities, resources, and services are effective include:

- Ratio of students to computers (Goal: 4 students:1 computer)
- The number of students and educators who are proficient in using computers and other equipment, e.g., LCD projectors, SMART boards (Goal: 75%)
- The number of curriculum areas in which the classroom computers are integrated (Goal: 50%)
- The number of programs in which the students and educators are proficient
- The number of students who can “navigate” the Internet (Goal: 100%)
- Lesson plan reviews to observe technology integration
- Annual surveys of teachers, students, parents, and other staff of schools’ technology needs; results will be shared in faculty and staff meetings.

At the conclusion of each academic year, XYZ's Technology Planning Team will meet to review this evaluation. They will utilize internal evaluation criteria to ensure the validity of the 2009-2012 Technology Plan and determine the need for additional resources. The plan will be assessed and rewritten if needed to provide an accurate representation of current technology at XYZ.

Appendix

- Electronic Information Acceptable Use Policy for Staff and Students (see attachment 5.2)

**XYZ Public Charter School
Technology Plan Summary**

Criterion #1: The plan must establish clear goals and a realistic strategy for using telecommunications and information technology to improve education or library services.

XYZ will make strategic investments in technology to support student learning, teacher development, and administrative operations. The Technology Plan will serve as a guide in meeting the following goals and objectives:

- Goal 1: Students will acquire, maintain, and enhance their technology skills.
- Goal 2: Teachers will improve the integration of technology into the curriculum and assess effectiveness.
- Goal 3: School will maintain and improve a comprehensive technology infrastructure that will provide widespread access and connectivity for students and teachers.

Please see Page 5 for additional information.

Criterion #2: The plan must have a professional development strategy to ensure that staff know how to use these new technologies to improve education or library services.

During a three week period in August and throughout the school year, educators will receive extensive professional development from the Technology Director on technology and its integration into the classroom.

Please see Page 7 for additional information.

Criterion #3: The plan must include an assessment of the telecommunication services, hardware, software, and other services.

The following table lists the future needs of the schools over the next two years.

	Year 1 2009-2010	Year 2 2010-2011
Research availability of computer tutorials in Spanish	X	
Purchase Scantron scanner and software for student assessments	X	
Fund professional development time for teachers to document lesson plans that effectively integrate technology	X	X
Purchase SMART board for one classroom		X
Improve technology inventory process and establish a replacement schedule for technology equipment		X
Purchase additional laptops (50-60 total) and laptop carts (3 total)		X
Purchase LCD projectors for classrooms		X
Provide professional development to teachers in new subject-specific software/online resources		X
Purchase and implement software/online		X

resources in each subject area		
Provide professional development to administrative staff in technology tools utilized administratively		X

Please see Page 8 for the current inventory of technology hardware/ software at each of the campuses and Page 9 for the complete list of future needs.

Criterion #4: The plan must include an evaluation process that enables the school or library to monitor progress toward the specified goals and make mid-course corrections in response to new development and opportunities as they rise.

At the conclusion of each academic year, XYZ’s Technology Planning Team will meet to review this evaluation. They will utilize internal evaluation criteria to ensure the validity of the 2009-2012 Technology Plan and determine the need for additional resources. The plan will be assessed and rewritten if needed to provide an accurate representation of current technology at XYZ. Please see Page 12 for additional information.

Attachment 5.2: Sample Electronic Information Acceptable Use Policy for Staff and Students

XYZ Public Charter School

Electronic Information Acceptable Use Policy for Staff and Students

Electronic Information Resource Contract

We at XYZ Public Charter School (“XYZ”) are pleased to announce that Internet, email, and other school-owned electronic information services are available to students and teachers. XYZ strongly believes in the educational value of such electronic services and recognizes the potential of such to support our curriculum and student learning in our school system. Our goal in providing this service is to promote educational excellence by facilitating resource sharing, innovation, and communication. The school will make every effort to protect students and teachers from any misuses or abuses as a result of their experiences with an information service. All users must be continuously on guard to avoid inappropriate and illegal interaction with the information service.

Please read this document carefully. When signed by you, and if appropriate, your parent/guardian, it becomes a legally binding contract. We must have your signature and that of your parent/guardian (if you are under 18 years of age) before we can provide you with an access account.

Listed below are the provisions of this contract. If any user violates these provisions, access to the information service may be denied and you may be subject to disciplinary action and require reimbursement for any damage or costs incurred.

Terms and Conditions of this Contract

Personal Responsibility

As a representative of this school, I will accept personal responsibility for reporting any misuse of the network or school-owned equipment to the system administrator. Misuse can come in many forms, but is commonly viewed as vandalism or any message(s) sent or received that indicate or suggest pornography, unethical or illegal solicitation, racism, sexism, inappropriate language, and other issues described in this document.

Acceptable Use

The use of my assigned account and school-owned equipment must be in support of education and research and the educational goals of XYZ. I am personally responsible for this provision at all times when using the electronic information service.

- a. Use of other organization's networks or computing resources must comply with rules appropriate to that network.
- b. Transmission of any material in violation of any United States or other state organizations is prohibited. This includes, all but is not limited to: copyrighted material, threatening or obscene material, or material protected by trade secret.
- c. Use of commercial activities by for-profit institutions is generally not accepted.
- d. Use of product advertisement or political lobbying is also prohibited.

I am aware that the inappropriate use of electronic information resources can be a violation of local, state, and federal laws and that I can be prosecuted for violating those laws.

Privileges

The use of the information system is a privilege, not a right, and inappropriate use of school-owned equipment may result in the cancellation of those privileges. Each person who receives an account will

adhere to proper behavior and the use of the network. The XYZ Technology Committee (operating under the aegis of the school board) will decide what appropriate use is and their decision is final. The technology coordinator(s) may close an account at any time deemed necessary. The administration, staff, or faculty of XYZ may request that the system administrator deny, revoke, or suspend specific user accounts and/or the use of school-owned equipment

XYZ makes no warranties of any kind, whether expressed or implied, for the service it is providing. XYZ will not be responsible for any damages suffered while on this system. These damages include loss of data because of delays, nondeliveries, mis-deliveries, or service interruptions caused by the system or your errors or omissions. Use of any information via the information system is at your own risk. XYZ specifically disclaims any responsibility for the accuracy of information obtained through its services.

Security

Security on any computer system is a high priority because there are so many users. If you identify a security problem, notify the technology coordinator at once. Never demonstrate the problem to other users. Never use another person's account without written permission from that person. All use of the system must be under your own account. Any user identified as a security risk will be denied access to the information system.

Vandalism

Vandalism is defined as any malicious attempt to harm or destroy school-owned equipment or the data of another user or any other agencies or networks that are connected to the system. This includes, but is not limited to physical damage and the uploading or creation of computer viruses. Any vandalism will result in the loss of computer services, disciplinary action, reimbursement of costs of malicious or intentional damages, and legal referral.

Updating

The information service may occasionally require new registration and account information from you to continue the service. You must notify the information system of any changes in your account information.

Required Signature

I understand and will abide by the provisions and conditions of this contract. I understand that any violations of the above provisions may result in disciplinary action, the revoking of my user account, appropriate legal action and/or reimbursement of costs of malicious or intentional damages. I also agree to report any misuse of the information system to a XYZ teacher or technology coordinator. Misuse can come in many forms, but can be viewed as vandalism or as any messages sent or received that indicate or suggest pornography, unethical or illegal solicitation, racism, sexism, inappropriate language, and other uses described above.

Name (please print): _____

Signature: _____ Date: ____/____/____

Parent or Guardian:

Students under the age of 18 must also have the signature of a parent or guardian who has read this contract.

As the parent or guardian of this student, I have read this contract and understand that it is designed for educational purposes. I understand that it is impossible for XYZ to restrict access to all controversial materials, and I will not hold the school system responsible for materials acquired on the network. I also agree to report any misuse of the information system to a XYZ administrator. I understand that any violation of the above provisions may result in disciplinary action or the revoking of my child's user account, appropriate legal action, and/or reimbursement of costs of malicious or intentional damages. Misuse can come in many forms, but can be viewed as vandalism or as any messages sent or received that indicate or suggest pornography, unethical or illegal solicitation, racism, sexism, inappropriate language, and other issues described above.

I accept full responsibility for supervision if and when my child's use is not in a school setting. All conditions of this acceptable use policy apply when using school- owned equipment outside the school setting. I hereby give my permission to issue an account for my child and certify that the information contained on this form is correct.

XYZ's policy is to obtain permission from a student's parent/guardian prior to publishing student photographs (non-identified), or work on our web site. A copyright notice is also included prohibiting the copying of student work without express written permission. In the event that a request for copying is made, the student's parent/guardian will be notified.

_____ I DO ALLOW my child's photograph/work to be published on XYZ's website.

_____ I DO NOT allow my child's photograph/work to be published on XYZ's website.

Parent or Guardian Name (please print): _____

Parent or Guardian Signature: _____

Date: ____/____/____

CHAPTER 6: STUDENT ENROLLMENT & ATTENDANCE

[Section 6.1...Student Recruiting](#)

[Section 6.2...Enrollment Paperwork and Process](#)

[Section 6.3...Attendance and Truancy](#)

[Attachment 6.1: Sample New Student Application](#)

[Attachment 6.2: Sample Special Education Questionnaire](#)

[Attachment 6.3: Home Language Survey](#)

Section 6.1: Student Recruiting

1. Overview

Enrollment levels determine well over 90% of a typical charter school’s revenue. By the time all funding impacts are considered, the difference between hitting your enrollment target and missing it by a single student can be \$15,000 or more. As a result, student recruiting merits considerable investment of time and financial resources. Significant under-enrollment not only affects the financial health of your school but also may be considered a material change to your charter. This section offers an overview of major factors to consider and options for student recruiting.

2. Checklist

Task	Timeline or Deadline	Submission Requirements and Additional Information
<input type="checkbox"/> Comply with regulatory requirements during recruiting process.	Prior to beginning recruiting	- Include non-discrimination statement with all enrollment-related communication <i>Additional Information:</i> PCSB’s guidelines: www.dcpubliccharter.com/Enrolling-Your-Child/Enrollment-and-Lottery-Guidelines.aspx
<input type="checkbox"/> Develop a marketing strategy.	Prior to beginning recruiting	- Develop a recruiting plan - Allocate funds in the budget to support the plan - Assign a point person to manage the process
<input type="checkbox"/> Register with My School DC	October	- Website that offers a common application and lottery for DCPS and many D.C. charter schools <i>Additional Information:</i> My School DC: www.myschooldc.org
<input type="checkbox"/> Begin your outreach.		

Comply with regulatory requirements during recruiting process

As public schools, charters should begin their recruiting planning by making sure they are familiar with regulatory constraints in this area. See www.dcpubliccharter.com/Enrolling-Your-Child/Enrollment-and-Lottery-Guidelines.aspx for the PCSB’s enrollment/recruitment guidelines including the admissions lottery requirement. We discuss those as well as the requirements for what must be included in a student application in Section 6.2.

The IRS requires that schools confirm in their Form 990 annual tax filing that they have avoided discrimination in their admissions policies. To meet this federal compliance requirement, schools should:

- Include a statement of the organization’s racially non-discriminatory policy toward students in all of its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships
- Publicize the school’s racially non-discriminatory policy through newspaper or broadcast media during the period it is recruiting students in a way that makes the policy known to all parts of the general community served
- Keep copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships

Develop a marketing strategy

Student recruiting for charter schools is a basic business process with major elements that are similar to marketing challenges encountered by companies across industries. Schools should:

1. Develop a recruiting plan

2. Allocate funds in the school's budget to support the plan
3. Assign a point person to manage the process

The individual managing the process does not necessarily have to be the school leader (and in most cases is not), but the school leader should be an active participant in the process since parents are going to care a great deal about meeting him/her.

In creating the recruiting plan, the school should work to develop a detailed understanding of its customer base. In particular, you should attempt to understand from what neighborhoods and schools you will be drawing students. For existing schools, this information can be drawn from the current enrollment roster and prior year applications. For new schools, this information was likely covered in the school's charter application.

Register with My School DC

Beginning in December 2013, DCPS and participating D.C. charter schools will have a common online application and common lottery. Though the My School DC website (www.myschooldc.org) families can learn about and apply to the participating schools. Applications first become available to families in December with submission deadlines in February and March.

Given the anticipated number of families that will be using this site, it is strongly advisable that schools investigate this as an option. If you would like to be included as a participating school, contact My School DC early (October at the latest) so that you can fully understand the process and provide them with the required information.

Begin your outreach

Schools have a variety of ways to get word of their program out into the community and should pursue a multi-strand approach. The choice of which advertising channels to pursue should be driven by a school's understanding of its customer base. For instance, a school might opt to place ads in a particular community newspaper based on the neighborhood it believes it will be drawing students from. We briefly discuss common outreach/advertising options below.

Community Outreach

- **Present at feeder schools:** Contact schools you have identified as potential feeders and ask if you can present to the graduating students at a recruitment day or student assembly. Note that DCPS schools are not always receptive to these requests.
- **Present at other neighborhood activities:** Find churches, community/rec centers, and summer programs in the neighborhoods you are targeting and try to schedule a time when you can present.
- **Door-to-door canvassing:** Have school employees or volunteers go door to door in target neighborhoods.
- **Mass mailings:** Buy mailing lists targeting specific zip codes.
- **Post or distribute flyers:** Post flyers on public bulletin boards in coffee houses or elsewhere in the community or distribute them in high traffic areas (e.g., outside a supermarket).
- **Engage current parents/families:** Work through your PTA/PTO and send letters to parents encouraging them to reach out to friends and neighbors on the school's behalf.

Paid Media Advertising

- **Bus ads:** Place ads inside or outside metro buses or at stops. Contact CBS Outdoor at 202-775-9115 for more information.

- **Print ads:** Place ads in print media. The *Washington Post* and *Washington Times* are obvious candidates here, though many schools have luck with smaller papers such as *The Express*, *The Afro American*, and *El Tiempo Latino*.
- **Internet advertising:** Place ads online. Some schools have tried paying for banner ads on Gmail.
- **Radio ads:** Charter ads have aired on local radio stations, including WPGC, El Zol (WLZL), and WKYS.

Other Activities

- **Banners:** Many schools print banners announcing the grades in which they are enrolling students and display them prominently on their facility.
- **Walk-ins:** Prepare to receive walk-in inquiries from potential applicants by having application materials and staff knowledgeable about the process at the front desk.
- **Open Houses:** Schedule open houses in the evening or on weekends so families can come, see the school, and meet the school leadership. Run print advertisements to announce these events.
- **School Tours:** Schedule times when interested students/families can tour the school during the school day to meet students/faculty and get a sense of what a real day is like.
- **School Website:** Post recruiting information, including a downloadable copy of the student application, on the school website.
- **DC School Chooser:** Greatschools.org publishes this guide to D.C. schools each year. The deadline for submission of school profiles is typically June and detailed information on how to submit information is e-mailed directly to school leaders in advance of that date. If you have questions, contact GreatSchools at 202-431-5180.
- **D.C. Education Festival:** The PCSB, FOCUS, and the Association of Chartered Public Schools organize an annual recruiting expo in January. Schools are encouraged to staff booths at the expo and distribute material to interested families.

Section 6.2: Enrollment Paperwork and Process

1. Overview

D.C. has developed an elaborate and well-regulated mechanism that governs the manner in which charters are expected to recruit and enroll students. This section offers a summary of the major enrollment requirements charters face and a perspective on the overall process. Note that this manual is merely intended to provide a summary of applicable regulations. Schools are advised to go to the source regulations provided by the PCSB and OSSE before making major decisions as they offer full detail and regulations might have changed since publication of this manual.

2. Checklist

Task	Timeline or Deadline	Submission Requirements and Additional Information
<input type="checkbox"/> Establish or update policy governing the mechanics of application and admission.	December	<ul style="list-style-type: none"> - Define grades in which students are admitted (September 30 or December 31 cutoff and any age limits) - Create student application (simple one-page document that does not ask for information that might be used to allege discrimination if a student is denied admission) - Set application deadlines and lottery date - Define parent requirements for accepting admission - Establish a waitlist policy - Define process for currently enrolled students to indicate their intent to re-enroll - Set policy for accepting mid-year transfers - Set policy for sibling and preference <p><u>Additional Information:</u> PCSB guidance on enrollment/lottery: www.dcpubliccharter.com/Enrolling-Your-Child/Enrollment-and-Lottery-Guidelines.aspx</p>
<input type="checkbox"/> Create or update process for managing enrollment information and document flow.	December	<ul style="list-style-type: none"> - Set up database solution for tracking enrollment and admissions information - Define method for gathering required paperwork from parents
<input type="checkbox"/> Create a process for collecting required enrollment documents.	December	<ul style="list-style-type: none"> - Required documents for all students include proof of residency, national school lunch income verification, medical/dental documents, emergency school contact information, and school-parent compact - New students must also submit request for cumulative file authorization, special needs questionnaire, and home language survey
<input type="checkbox"/> Forecast enrollment needs.	December, updated before lottery and during summer	<ul style="list-style-type: none"> - Set ideal funded targets by grade for next year's October 5 enrollment count - Project degree to which currently enrolled students will fill those slots (requires estimated withdrawal and promotion rates) - Estimate number of new enrollees needed to meet October 5 enrollment target - Determine number of applicants to accept per grade (accounting for fact that not all accepted applicants will enroll)
<input type="checkbox"/> Update ELL and special needs documentation.	Beginning in spring	<ul style="list-style-type: none"> - Ensure all SPED students have updated IEP and all ELL students have updated proficiency test (Access, WAPT, etc.) by October 5 - Update IEPs for all current students before the school year ends

		<ul style="list-style-type: none"> - Begin updating expired IEPs for new admits over the summer - Distribute special needs questionnaire to all new admits - Distribute home language survey to all new admits
<input type="checkbox"/> Establish enrollment procedures for opening of school.	August-October	<ul style="list-style-type: none"> - For first day of school, have procedure for getting schedules to enrolled students and respectfully managing students who show up but are not enrolled - During first weeks of school prior to the count, school should closely monitor attendance and admit from waitlist as needed to adjust for no shows/transfers
<input type="checkbox"/> Submit October 5 Roster.	October	<ul style="list-style-type: none"> - Follow current procedures outlined by OSSE
<input type="checkbox"/> Participate in enrollment audit process.	October-December	<ul style="list-style-type: none"> - Take steps to encourage student attendance on count day - Have printed student attendance records ready to give auditors if a student is absent - Promptly move to gather documentation for students identified on exception list - Carefully review final enrollment report from auditors and appeal as necessary
<input type="checkbox"/> Submit supplemental funding request (if applicable).	May-June	<ul style="list-style-type: none"> - Apply to PCSB to receive pro-rated share of funding for SPED/ELL students identified or transferring after October 5 roster date

Establish or update policy governing the mechanics of application and admission

The application process is tightly regulated to ensure charters are acting in accordance with the School Reform Act in selecting their students. You should carefully read the PCSB guidance on enrollment prior to attempting to craft your own policy. It can be found at www.dcpubliccharter.com/Enrolling-Your-Child/Enrollment-and-Lottery-Guidelines.aspx.

Well in advance of beginning student recruiting efforts, schools should formally document the basic mechanics and rules of the application process. Ideally, this should take the form of a written enrollment policy document. Once in place, this document should be updated annually before the start of student recruiting efforts to account for changing regulations and lessons learned from the previous year. The following items need to be thought through and documented:

i) Grades of Admission (and any age requirements)

One of the flexibilities charters have is the ability to decide what grades their programs will accept students. Your school might cover grades K-5 but elect to only accept students in grades K-2. The decision of the grades in which to accept students can have significant implications for school culture and standardized test score performance and should be carefully considered. Most schools that are recognized as high performing charters in D.C. concentrate their acceptances heavily or exclusively in the early grades of their enrollment span. This approach allows them to have more years to work with each student, establish a strong school culture, and compound learning gains to make up for incoming skill deficits.

Schools have several decisions to make regarding age eligibility. First, they must choose the cutoff date they will use for determining the age eligibility for students entering pre-school, pre-k, or kindergarten. Schools may choose to use either a September 30 or December 31 cutoff date but must be consistent. The statutory requirements are as follows:

- A child must be 3 years old on or before September 30th or December 31st to enroll in a three year old program (pre-school).
- A child must be 4 years old on or before September 30th or December 31st to enter pre-kindergarten.

- A child must be 5 years old on or before September 30th or December 31st to enter kindergarten.

Schools must also decide if they wish to set age limitations on students by grade. Be aware that D.C. will not fund students for traditional K-12 programs who are over the age of 21. Schools might opt to set reasonable age limitations for admission to particular grades in order to prevent themselves from running afoul of this ultimate funding cutoff or to prevent extreme age gaps between students in the same class.

ii) Student application

A charter school's student application should be a simple one-page document. Schools should take care not to ask for special education status, student disabilities, home or preferred language, Title I status, or any other information that might be used as the basis for a claim of discrimination should the student not be admitted. The application should ask for student's grade, address, and contact information, as well as information about whether siblings attend the school (if your school offers siblings preference for admission). You can gather more detailed data from students and families once they have been admitted. It should also include the following elements:

- A non-discrimination statement
- Information on lottery date and that school is free to D.C. residents
- A required parent/guardian signature
- English and Spanish versions

See [Attachment 6.1](#) for a sample new student application.

iii) Application deadline and lottery dates

Charters are not allowed to be selective in their admissions practices and are required by law to have a mechanism for holding a public lottery in the event that they have more applicants than spaces for a given grade. The application deadline, first date applications will be accepted, and date/location the lottery will be held must be publicly announced in advance of the opening of the application period. The announcement can be made in local papers, community fliers, web sites, etc. The PCSB can audit this as part of its compliance monitoring, so you should not only meet the requirement but retain evidence that you have (e.g., copy of the newspaper ad and invoice). See the PCSB's web site for detailed guidance on these requirements (www.dcpubliccharter.com/Enrolling-Your-Child/Enrollment-and-Lottery-Guidelines.aspx)

iv) Parent requirements for accepting admission

One of the challenges charters face is finding a means to accurately determine which of the students accepted for admission will actually attend the school. With the proliferation of options for education in D.C. and competitive nature of some schools, many parents opt to cast a very wide net when applying to charters. Accordingly, it is important that schools establish some mechanism for parents to inform them of their intent to accept or decline an offer of admission. A common option is to require that parents submit the required enrollment paperwork (proof of residency, transcript request form, etc.) by a certain date to demonstrate acceptance of the admission offer. Another option is to require them to return a pre-addressed reply card indicating acceptance.

Whatever option is chosen, it should be clearly spelled out in the acceptance letter you mail out to admitted students. The letter should include language allowing the school to interpret no response from a family after a certain date as a decision to decline the offer of admission. You might want to tighten the date range allowed for parents to accept or decline admission as you get closer to the first day of school. Ensure that you have well-defined processes in place for staff to follow up with parents who have not taken the required steps to accept admission. If a family does fail to confirm their

student's intent to enroll or declines enrollment, a letter should be mailed documenting the fact that they no longer have a space at the school and spelling out steps they can take if they wish to reapply.

v) Waitlist policy

In the event that more students apply for a given grade than there are spots available, the school will need to maintain a waitlist. The policy for administering the waitlist should be documented in advance of the start of the admissions season. The PCSB monitors waitlists through its compliance efforts, so it is important that the policy be fair and faithfully administered. An up-to-date copy of the current year's waitlist (arranged by grade-level) should be maintained in the front office so staff can answer questions. Front office staff as well as all staff who answer generic incoming calls for the school should be familiar with the basic waitlist rules and situation to field parent questions.

Schools have two options for initially populating the waitlist with students who are not accepted during the lottery. They can either place students on the list based on their number from the lottery or they can place students on it based on the order in which they submitted their application. While both options are permissible, the PCSB has suggested that it believes that the first option is more in keeping with the spirit of the law. For students who submit applications after the lottery date, schools typically add them to the waitlist based on the date their application was submitted. Some schools opt to give siblings of currently enrolled or accepted students preference on the waitlist, which is permissible so long as it is consistently applied.

vi) Method for re-enrolling returning students

While most of the attention in the application process falls to recruiting and processing new students, the school also needs to implement a process to determine which current students wish to return for the coming year and re-enroll those students. You need to have at least preliminary information about this during the spring so you can make decisions about how many new students to admit. The challenge with re-enrolling students is finding a way to motivate them to let you know if they are returning in a timely manner without unnecessarily driving up your attrition rate. Many schools require that students turn in all re-enrollment paperwork by a fixed date during the spring to indicate their intent to re-enroll. Some schools simply require that families return the required enrollment paperwork (e.g., proof of residency forms) by a date in late spring to retain their spot. Other schools create a formal re-enrollment form that students must return. In either case, frequent written communication with families is critical. If you do drop an existing student for failing to turn in paperwork, be sure to send notification to the family and retain a copy.

vii) Policy for accepting mid-year transfers

The PCSB requires that schools create documentation explaining what their policy is for accepting mid-year transfers. Mid-year transfers are generally defined as those students who apply for admission after the October 5 enrollment funding deadline. Schools are not required to accept mid-year transfers and generally do not receive funding for students accepted after October 5. Some schools do opt to accept these students out of a sense of their mission as public schools or to help with meeting enrollment targets for the following year. Note that a school can apply to the PCSB for a pro-rated portion of that student's special education or ELL add-on funding reflecting the percentage of the year that the student is enrolled.

Schools have some latitude in how they admit mid-year transfers, but whatever policy is ultimately chosen must be consistently applied and in keeping with the general principle that charter schools are public schools and should not have selective admissions practices. Approaches based on case-by-case judgment calls regarding available space, even if implemented in good faith, can leave schools open to charges of cherry-picking desirable students.

In practice, some schools opt to simply not accept students who apply for admission after October 5. Other schools adopt a policy of accepting students in a grade level when enrollment in that grade has fallen beneath the level for which they received funding on the official roster or some other fixed target. A variation on this practice is to only accept students into the school at specific breaks in the academic calendar (e.g., at the beginning of a new quarter and not after a certain date in the school year) to allow for a less disruptive integration into the school community.

Create or update process for managing enrollment information and document flow

While the enrollment policy described above spells out the basic rules of the application process for families and other constituencies, implementing those rules and in particular managing the information and document flow that they require is often the most complex administrative challenge that a school faces during the year. Schools should have a clearly defined internal process that describes how they will manage the implementation of their enrollment policy.

The central logistical challenge in the enrollment process is managing and tracking the vast amounts of paper and information that is required from enrolling families. A secondary challenge is maintaining accurate and up-to-date counts of the number of students enrolled by grade so appropriate decisions can be made regarding offers of admission to new students and waitlist management.

A key to managing both of these challenges is employing a database solution for tracking enrollment and admissions information. Unfortunately, the basic implementation of PowerSchool, the student information system used by most schools, is not always well-suited for the application management challenges that charters face. The system is designed for managing the relatively stable enrollments a school experiences once school has begun and does not easily allow for application management at schools that experience high applicant churn and volatility. FOCUS offers the following general guidance on different approaches to managing applicant data depending on the likely volatility of their applicant pool.

Case I: All students likely to be "accepted" (anticipate ~0.6-1 applicants for each open seat)

All applicants can be entered into PowerSchool as pre-enrolled. This means that when the end of year process is performed at the end of summer students are automatically changed in PowerSchool to enrolled status. The school has the option of entering all demographic information or just entering basics (name, phone, parent info) for pre-enrolled students with the intent of filling out all information later.

Case II: Most students likely to be accepted (anticipate 1-1.5 applicants per open spot, total of no more than 150 to 200 applications)

A Google Docs spreadsheet, Excel spreadsheet or Access database can manage this list relatively easily. Once the lottery is performed student information can be imported for accepted students to make them pre-enrolled. The final student lists can be tuned as needed based on students showing up. A waitlist can be generated in Access or Excel after the lottery.

Case III: Many students likely to be waitlisted (anticipate >1.5 applicants per open seat, or more than 200 applications)

A real database solution should be used to manage this information. In this situation many schools will not enter more information into the database than the minimum to conduct the lottery and additional information will be independently entered into a student information system afterward. A number of schools have been utilizing the online solutions provided by Infosnap during the recruiting and enrollment phases. Some schools have also had good luck with customized Access databases, the free to non-profits version of Salesforce.com, and Zoho Creator.

Create a process for collecting required enrollment documents

Required documents vary by school. Below are some of the major documents that are common across schools below. All students (both new and returning) should be required to submit the following:

- **Proof of residency:** To attend a D.C. charter school, students must either prove that they are residents of the District of Columbia or, in the event that they are out-of-state residents, pay tuition at rates established by OSSE. The latter rarely happens, so in practice schools end up having to prove residency for all or almost all of their students annually. OSSE has established detailed requirements specifying the documentation a parent must produce to prove residency. The rules allow multiple paths by which this can be done, but in most cases parents are required to produce either a single document for certain document categories (e.g., recent payroll receipt with D.C. income tax withholding or recent letter from the D.C. Government confirming the receipt of financial assistance) or combination of documents for other categories (e.g., an unexpired driver's license and automobile registration). Under current regulations, schools must go through the residency verification process between April 1 and Oct. 5 of each year. School leaders receive an updated version of the requirements annually via e-mail from the PCSB. Technically, schools are not required to keep photocopies of the supporting documentation parents provide to prove residency (e.g., driver's license or paycheck); however, we strongly recommend that they do so that schools have backup documentation that might be required during the enrollment audit process.
- **National School Lunch Program form:** Students wishing to receive subsidized or free meals through the National School Lunch Program usually must have their parent/guardian complete an income verification form at least once per year. The form asks for information such as number of members of the household and income levels of each in order to determine if the student qualifies for government support. Free/reduced lunch percentage is a major driver of funding from federal entitlement programs in addition to its impact on student meal funding, so this is an important piece of paper for school funding. Schools cannot require families who are not interested in participating to fill this form out but are encouraged to follow up to ensure that all interested families complete the form. Note that while OSSE now offers a direct certification option through which families receiving TANF can frequently be qualified based on a database match with name and social security number, we still recommend that schools attempt to collect the traditional National School Lunch Program form from all families since it is impossible to know at the outset which families will actually be verified through direct certification. See Section 9.2: Food Services in the Student Support Services chapter for additional information.
- **Medical documents:** A school health certificate and dental form are required for all students annually. These forms should be dated after April 15 and need to be kept on file by the nurse and double-checked against the city's online immunization system. A list of illnesses and special medical conditions needs to be compiled and shared with faculty and staff for compliance.
- **Emergency contact information form:** This provides basic emergency contact information for the student.
- **School-parent compact:** This is an agreement between the school and the parent outlining basic responsibilities and commitments of each. See Chapter 11: Parent & Community Relations for additional information.
- **Media release form (recommended):** This is a blanket form students sign giving the school permission to use the student's image without additional permission in items such as website photos or brochures.

In addition to the items above, new students should submit the following:

- **Request for Cumulative File Form:** To schedule students for classes and for record-keeping purposes, you will need to obtain cumulative files containing past academic records from

students' previous schools. You do this by sending written authorization from the parent/guardian of the student to the prior school. Most schools create a template form that all new parents sign and then forwarded to the previous school.

- Final report card or transcript (recommended): Since the cumulative files can sometimes be difficult to obtain from the prior school in a timely manner, many schools ask parents to submit their child's final or most recent report card or transcript. This can be used as the basis for determining if the student has been promoted or retained and also for scheduling purposes.
- Special needs questionnaire: Schools should not ask any questions about a student's special education status on the application itself, but should take steps to determine if the student has an IEP or might be a candidate for evaluation before the start of school. Schools accomplish this by creating a special education questionnaire that is distributed to students/families once they have been admitted. See [Attachment 6.2](#) for a sample.
- Home language survey: Schools should not ask any questions about a student's ELL status on the application itself, but should take steps to determine if the student should be screened for English proficiency in advance of the start of school. Schools do this by distributing a home language survey to admitted students. See [Attachment 6.3](#) for a sample.
- Diagnostic testing (optional): Some schools require admitted students to take a basic diagnostic test upon acceptance. This can be used for placement purposes and for tracking student gains.

Schools generally adopt one of several methods to obtain the information listed above. The first is to have required parent orientation sessions during the spring/summer for admitted families. These can be used to explain expectations for student/parent involvement in the school, introduce students and families to key school staff and policies, and serve as a forum for documentation collection. Another option is simply to establish document collection evenings or weekend days when the school is open for families to bring in the required documentation. A third option is to actually schedule home visits with admitted families where a representative from the school's staff goes to the family's house, meets with them to discuss the school, and collects enrollment paperwork. Whatever option is selected, it is critical that it be clearly communicated to accepted families in the acceptance letter. Follow up with written and phone communication with families who are not attending required events. Note that we strongly recommend that schools not wait until students show up for the first day of school to begin collecting enrollment paperwork. This practice can lead to devastating surprises in terms of student no-shows and can create a frantic paper chase that distracts from student learning.

Once a school has decided how parents will submit enrollment paperwork, it should put thought into internal procedures to make efficient management of the vast amounts of paper involved possible. Key points to think through include

- Clearly designating a repository in which documents can be kept prior to being entered into the database and filed
- Designating an individual with responsibility
- Setting a timeline for data entry and filing
- Creating a database and physical filing structures that allow for ease of access as well as visibility into what has and has not been submitted.

Forecast enrollment needs

Accurate forecasting of recruiting needs is of critical importance to a school's student recruiting efforts. The following forecasting procedure can be used.

1. Set the ideal number of students by grade that you want to be funded on the October 5 count day.
2. Estimate the number of those students that will be current students by making assumptions about both attrition and grade-level promotion rates.

3. Subtract this estimate of the current number of students who will return from the ideal number of students to give you the total number of new students you must enroll by grade to meet your target.
4. As not every student you will accept will opt to enroll, make an assumption on the application yield rate.

For all of these numbers, historical experience at your school is the best guide.

Forecasts should be made at the beginning of the recruiting season (December or January) and then updated at several points during the year as better information becomes available. Many schools will update the forecast immediately prior to conducting the enrollment lottery to make sure those admissions decisions are made with the best possible forecast data. If you follow that approach, try to set the deadline for existing students to indicate their intention to return prior to that date so you can have a solid basis for updating your forecast.

Update ELL and special needs documentation

The paperwork associated with ELL and special education students merits special attention during the enrollment process. The supplemental funding that is available for these students can only be accessed if the school has adequate and up-to-date paperwork to present during the fall enrollment audit. For special education students, this means an IEP cover sheet that has not expired as of the October 5 count date. For ELL students, it means an ACCESS test (or the grade-appropriate language screener) conducted within the last 12 months (see Section 10.2: English Language Learners for additional information). The presence or absence of these single sheets of paper can have large financial implications for schools, in some cases in excess of \$20,000.

Until recently, tracking down special education paperwork involved a tremendous paper chase, with charters often forced to physically send staff to new enrollees' former schools to pick up the documents. With the implementation of the SEDS data system, the process for accessing IEPs for enrollment purposes has been simplified greatly for schools. Schools can now usually access IEP information online for students transferring from DCPS or a D.C. charter via SEDS. They are still left with the substantial challenge of ensuring IEPs for all incoming students are up-to-date (i.e., have been conducted within 12 months of the October 5th count date and are not due for another triennial review). In theory, all students with existing IEPs should have had them updated at some point during the prior school year, but in practice that is often not the case. In addition to verifying the status of existing IEPs, the special education staff is also responsible for identifying potential new referrals to the special education program. This process generally begins with the distribution of the special needs questionnaire to newly admitted students.

A school's special education team is frequently extremely pressed conducting IEP meetings during the initial weeks of school each year trying to update expired IEPs and identify new students. To reduce this potential bottleneck, we recommend that schools work to update all IEPs for their existing students prior to the end of the school year. That way, at least, special education staff members are freed to focus on processing the new student IEPs at the beginning of the school year. The other step schools can take to improve workflow issues is to identify accepted students with expired IEPs and begin the process of updating them over the summer.

For ELL students, the same general dynamics exist but the process is simpler because of differences in regulatory requirements. Schools must still take steps to screen accepted students to identify those not currently being served who might be in need of English language support. In the case of ELL, this screening is done through the distribution of a home language survey. Students flagged as at risk through the survey are administered a simple language screener (e.g., Pre-IPT, K-WAPT, W-APT) at the school to assess their need. For students who have already been identified for ELL, the school needs

to receive their ACCESS test scores. ACCESS is administered annually to all ELL program participants in the spring. The scores have historically been e-mailed from OSSE. If there are missing scores, the school can administer an on-site test.

Establish enrollment procedures for opening of school

The first day of school can be a logistical challenge, and it is critical that schools think through what the procedures will be for opening day. Some schools even go so far as to rehearse the opening day procedures during teacher orientation. The first challenge on opening day is to have a method in place for enrolled students to pick up their schedule information and make it to their first class. Some schools also use this as an opportunity to inform families of any enrollment paperwork that still must be submitted. A second challenge is to have a process in place to respectfully manage students who show up for the first day of school but are not on the enrolled students' roster.

Throughout the first weeks of school up to the October 5 student count, a critical challenge for the school is to balance no-shows against the school waitlist to bring enrollment in at the targeted level. The key to doing this is by critically reviewing actual attendance data to quickly identify students who are no-shows or have opted to transfer so that you can attempt to replace them with students from the waitlist. There tends to be some fluidity in charter enrollment numbers during the first weeks of school as families shop options and each individual school offers acceptance to students on its waitlist who are already enrolled in other schools. An easy mistake for a young school to make is ignore attendance levels once an enrollment target has been hit at the beginning of the school year and to end up below its budgeted target on October 5. To help guard against this, a good practice is to over-enroll by a small amount in every grade at the beginning of school.

Submit October 5 Roster

Under District law, schools are funded based on their enrollment as of October 5th. The exact process for determining how a school proves enrollment for a student tends to change from one year to the next, so ensure that you are getting the most up-to-date information from OSSE and PCSB. The current process requires all students to appear in OSSE's SLED database system by October 5th. Schools are asked to certify and email the SLED roster to OSSE as of that date.

Leading up to the October 5th date, it is critical that the school is constantly keeping tabs on what students are or are not showing up in SLED. It is unlikely that you will be able to receive funding for a student who was in attendance at your school on October 5th but was not registered in SLED.

Participate in enrollment audit process

The rosters the school submits on October 5 are formally audited by an accounting firm retained by the District during October and November. The audit process begins with a site visit during which an auditing team comes to the school and physically counts the students who are present that day. Students who are on a school's roster but are not present on the day of the count are flagged for further investigation. Auditors will also review the residency documentation that the school has on site for each student. While schools can still get funded for students who are absent that day, it requires additional paperwork. To simplify the audit, schools are encouraged to take steps to get as many students to attend as possible on the day of the count. Another suggestion is to have up-to-date attendance data for all students printed and available to give to the auditors while they are onsite. That way, you can provide backup documentation demonstrating attendance for students who are absent on the spot.

Several weeks after the initial student count, the auditing firm will produce an exception report and meet with the school to discuss it. This report lists students who were absent the day of the count for whom satisfactory attendance data was not provided, students with problems in their ELL or SPED paperwork, students with problems in their residency verification form, and students who were claimed as enrollees by multiple schools. The school then has approximately a week from the day they receive

the report to produce paperwork verifying that they should be funded for each of the students on the list. The exact paperwork required varies by the category of exception and is spelled out in detail in the material the school receives with the exception report. Potential information required might include attendance reports, signed and dated withdrawal request, photocopies of the underlying documents used to prove residency, ACCESS or other ELL test, IEP cover page, and signed application or reenrollment form.

After submitting backup documentation, the school will receive a final exception report and funded student roster as well as details on the process for appealing. The school should carefully review the final materials for errors and keep a copy of the final report as it will ultimately drive funding for the school. Any appeal must be based on documentation actually submitted to the auditors, so you should make sure throughout the process that you are keeping copies of everything you submit.

Submit supplemental funding request (if applicable)

Schools can apply to receive a pro-rated share of the supplemental funding that is available for ELL and SPED for students who are identified or transfer to the school after the October 5 count date. The PCSB e-mails the required roster and instructions to schools in the spring (typically May). Schools must list the student and basic service information (including service commencement date) on the roster and then provide a copy of the IEP cover sheet or ELL testing summary. Funding received is pro-rated based on the date service began.

Section 6.3: Attendance and Truancy

1. Overview

D.C. charter schools face a host of regulatory and legal requirements surrounding attendance and truancy. This chapter offers a summary of D.C. truancy requirements as well as the requirements associated with the PCSB's attendance management system (ProActive) and concludes by offering some basic process considerations. We begin by offering a general checklist for schools to help them ensure they are covering the required elements for the management of student attendance and truancy.

2. Checklist

Task	Timeline or Deadline	Submission Requirements and Additional Information
<input type="checkbox"/> Develop formal process for managing absenteeism.	Before start of school	Should include following elements: <ul style="list-style-type: none"> - List of valid reasons for excused absences - Procedures for monitoring, reporting, and addressing attendance and absences including parental notification, strategies to address absenteeism, an SST process, specific strategies for extreme cases, and an appeals process - Process for training/informing school community regarding absenteeism protocol
<input type="checkbox"/> Create and publicize official list describing what counts as an excused absence.	Before start of school	Per D.C. law, must include the following (partial list given here; see text below for full list): <ul style="list-style-type: none"> - Illness or medical appointments - Death in the family - Religious holiday - Attendance of judiciary or administrative proceedings under subpoena or as a party to the action - Suspension from school
<input type="checkbox"/> Follow legal requirements for reporting truancy issues.	Ongoing	<ul style="list-style-type: none"> - Refer students 13 and under to Child and Family Services Agency (CFSA) after the accrual of 10 unexcused absences - Refer students over the age of 13 to D.C. Superior Court after the accrual of 15 unexcused absences
<input type="checkbox"/> Report issues of abuse and neglect to CFSA.	Ongoing	<ul style="list-style-type: none"> - Charter employees MUST report issues of abuse and neglect (including educational neglect) to CFSA immediately upon learning of them.
<input type="checkbox"/> Maintain accurate daily record of attendance and absences.	Ongoing	Must decide whether taking attendance in homeroom or as students enter school. Attendance record includes: <ul style="list-style-type: none"> - Enrollment date - Current grade level and date of all past promotions - Daily absence or late arrival time, including explanation given by parents or guardians - Date/description of communications with parents/guardians regarding attendance issues - Withdrawal date (if applicable)
<input type="checkbox"/> Upload or enter attendance data into ProActive on a weekly basis.	Ongoing	<ul style="list-style-type: none"> - PCSB audits this data on a monthly basis

Develop formal process for managing absenteeism

Charter schools are governed by the District of Columbia's truancy regulations. The regulations can be found at

www.dcregs.org/Notice/NoticeListForPublic.aspx?type=Issue&CategoryName=Final%20Rulemaking&IssueID=99.

These rules require that all school-aged children without a high school diploma or equivalent who are residents of D.C. must attend some form of school. The requirement applies to children who are ages five (on or before 12/31 of that school year) to 18.

To enforce this requirement, schools are required to maintain an accurate daily record of attendance and absences. They are encouraged but not required to do this in an electronic format. The attendance record must include:

- Enrollment date
- Current grade level and date(s) of promotion to that and each grade level
- Daily attendance
- Daily absence or late arrival time, including explanation given by parents or guardians
- Date/description of communications with parents/guardians regarding school attendance and absences. Should include reference to supporting documentation for both contact with parent/guardian and interventions or referrals given
- Withdrawal date (if applicable). Should include the name and location of the student's new school and evidence that you followed up to confirm the child's new placement

All LEAs are required to develop a protocol for managing absenteeism that focuses on the prevention of unexcused absences and includes academic and behavioral interventions to address the needs of students. The protocol must include the following elements:

- 1) List of valid reasons for excused absences (see below)
- 2) Procedures for monitoring, reporting, and addressing attendance and absences include the following:
 - ***Parental Notification:*** Requirement for personal contact with parent/guardian of a student each time student has one day of unexcused absence. Should define a reasonable timeframe during which this must be done.
 - ***Strategies to Address Absenteeism:*** An array of practices that include supports, incentives, intervention strategies, and consequences for addressing absenteeism in consultation with parent/guardian.
 - ***SST Process:*** Within two days after a student has accumulated five unexcused absences in a single marking period, the student shall be referred to a school-based School Support Team (SST). It will meet within two days of the referral and then regularly to, among other things, develop an attendance intervention plan in consultation with the student's parent or guardian. It should utilize community-based resources where available as well as make recommendations for academic, social work, or diagnostic services.
 - ***Escalated Intervention Strategy for 10 or More Unexcused Absences:*** If a student ever accumulates 10 unexcused absences, the SST must notify the school administrator within two days with a plan for immediate intervention that includes delivery of community-based programs as well as any other services to meet the student's needs on an emergency basis.
 - ***Due Process/Appeals Process:*** A process through which a parent/guardian or student can appeal any attendance violation decisions
- 3) Process for training/informing entire school community (staff, students, parents) about how to improve attendance/reduce truancy and implement policies related to attendance

Create and publicize official list describing what counts as an excused absence

Per D.C. truancy regulations, anytime a student is absent without a valid excuse, the school must record an unexcused absence. Note that in-school suspensions and days of out-of-school suspension/expulsion during which a student receives instructional services count as attendance. For an absence to qualify as excused, the school must require that the student produce a written statement signed by parent or guardian (in advance if possible). The school is required to publish and make available to parents and students a list of what counts as a valid excused absence. By statute, that list must include the following:

- Illness
- Student medical or dental appointment
- Death in the family
- Religious holiday
- Temporary closing of school facilities due to weather or other consideration
- An emergency approved by the school
- Attendance of judiciary or administrative proceedings under subpoena or as a party to the action
- Failure of D.C. to provide transportation in cases where it is legally mandated to do so
- Exclusion, by direction of the authorities of the District of Columbia, due to quarantine, contagious disease, infection, infestation, or other condition requiring separation from other students for medical or health reasons
- Suspension from school
- For students 17-years-old or older, employment or other volunteer work approved by the school, assuming absence will not adversely impact the academic performance of the student or his/her timely graduation

Follow legal requirements for reporting truancy issues

The school should have a procedure for referring students to D.C. and providing written notice to a parent/guardian when certain truancy thresholds have been crossed. The exact referral requirements differ somewhat depending on the age of the child.

The following procedures need to be followed once a student incurs 10 unexcused absences in a school year:

- For a student ages 5 to 13, the student should be referred to the Child and Family Services Agency (CFSA) no later than two school days after the 10th unexcused absence via the CFSA absenteeism reporting form. The form should be emailed to CFSA.EDNeglect@dc.gov.
- School and the D.C. Metropolitan Police Department should send a joint letter to parents/guardians within two days after the 10th unexcused absence. This joint letter will inform parents that their child is chronically truant.
- Inform OSSE when a student has reached 10 unexcused absences. In an email to osse.truancyprevention@dc.gov include the student's name, parent's name and mailing address. OSSE will then mail the family OSSE's truancy guide.
- For a student over the age of 13, the student must be referred to the Court Social Services Division of the DC Superior Court and OAG (not CFSA) no later than two school days after the accrual of **15** or more unexcused absences in a school year.

Report issues of abuse and neglect to CFSA

Educational neglect occurs after 10 unexcused absences assuming the school has met parental notification requirements. The school is required to contact the parent either via phone or letter after the 1st unexcused absence, contact the parent via certified letter after the 3rd unexcused absence, and request that the parent attend a truancy conference after the 5th unexcused absence. The school must be able to document that the above requirements were met including the exact dates of attempted contact. In addition to attendance issues, educational neglect can occur in several other circumstances including

if the parent is not participating in obtaining or maintaining required special education services for their child or the parent is interfering with the child obtaining an education. In these cases, the school must be able to document that it has attempted to intervene and that the parent has been non-responsive. Contact CFSA for more details at cfsa.dc.gov or 202-442-6100.

For the truancy-related issues discussed above and certain broader student health/safety issues, charter school employees are viewed as “mandated reporters” under District law. This means that charter employees MUST report issues of abuse and neglect (including educational neglect) to the CFSA immediately upon learning of them. When making a report, you must identify yourself and provide information on how CFSA can contact you. Charter employees who do not report known issues of abuse/neglect can be held liable for a fine of up to \$100 and imprisonment of up to 30 days.

Maintain accurate daily record of attendance and absences

Schools have several major decisions to make when deciding how to structure their attendance-taking procedures. The first choice is the type of database system to use for attendance tracking. Most schools use a student information system (SIS) for this purpose (generally PowerSchool or SchoolForce among D.C. charters). See Section 5.1: Technology Planning in the Technology chapter for additional information on purchasing a student information system. Schools must also decide what fields to track in their database system and whether to have the system assume all students are present unless they are marked absent (less data entry) or to require entry of all students who are present (more data entry but arguably a more accurate system).

Another major choice is between taking attendance at the door and taking it in a homeroom class. When attendance is taken at the door, a staff member enters a student’s name into the SIS as he/she enters the school building each morning. Some schools have the attendant manually enter the student’s name while others scan student ID cards or even use fingerprint scanners. Teachers still take attendance in their individual classes under this approach, but the attendance of record for the school is that which is taken at the door. This approach is most prevalent in schools serving older grades where security or screening measures might already be in place for students to enter the school. Advantages include the simplicity of the process and the visibility it provides into students entering or leaving the building. The major disadvantage is that it can force queuing as students try to enter school for the day and requires a dedicated staff person and computer at the entrance.

The alternative to attendance at the door is taking attendance in the classroom. In this approach attendance of record for the school is taken in the student’s homeroom or first period class. It can either be taken through a paper-based system or entered directly into the SIS online. If a paper-based system is used, the absences must be transmitted to the central office during the morning. This approach is most prevalent in schools serving younger grades (though is seen in schools serving all grade ranges).

Once attendance has been taken, schools must have some process for informing parents when their child is absent. Some schools use automated calling systems (e.g., Call-em-All) to inform parents while others have an attendant make live phone calls. Regardless of which method is used, the school should be sure to document that calls have been made for compliance purposes and for designating absences as excused or unexcused. It should also pay attention to requirements for certified letters (after three unexcused absences) and parent meetings (after five unexcused absences) specified in the truancy-related items above.

Upload or enter attendance data into ProActive on a weekly basis

The PCSB monitors attendance in its schools through ProActive. Schools access ProActive online and are required to update it with accurate attendance data on at least a weekly basis. The PCSB reviews ProActive data monthly to ensure schools are reporting at least 90% of monthly attendance. The data is

also used for functions such as sub-group calculation on the DC-CAS/PARCC that can have significant implications for schools, so it is important for a variety of reasons that its accuracy be maintained.

ProActive is not a comprehensive student information system and almost all charters use a separate system such as PowerSchool for tracking their student data. The reason for this is ease of interface and the ability of a general student information system to track various useful types of student data in addition to attendance in a single integrated system. As a result, some degree of duplication of effort is generally required to keep ProActive up to date. To help minimize the cost of this dual record keeping, the PCSB has created templates that allow for data to be automatically uploaded into ProActive. Schools can download weekly attendance data from their student information system into the template formats and then upload it to ProActive.

Attachment 6.1: Sample New Student Application



ACHIEVEMENT PREPARATORY ACADEMY

**Application for Admission
2009-2010 School Year**

Student Name: _____
First Middle Last

Male or Female: _____ Age: _____ Date of Birth: _____ DCPS Student ID # _____

Home Phone Number: _____

Home Address: _____
Street number and name City State Zip Code

Current School: _____ Grade Level for 2008-09: _____ Grade Level for 2009-10: 4th 5th

Name of Parent/Guardian: _____ Lives w/ child (please check)
First Last

Work Number: _____ Cell Number: _____ E-mail: _____

Please check this box if a sibling(s) of the applicant (i) currently attends Achievement Prep, or (ii) is applying for admission 2009-2010 and complete the information below. *Please note that each child must submit a separate application.*

_____	_____	_____	<input type="checkbox"/> Applying for <input type="checkbox"/> 4th <input type="checkbox"/> 5th
Name	Date of Birth	Grade 2008-09	<input type="checkbox"/> Currently attends APA

How did you learn about Achievement Prep?

- Flyer Received Mailing Internet Newspaper: _____ (name of newspaper)
 Friend/Family Metrobus Other _____

PLEASE READ AND INITIAL THE FOLLOWING REQUIREMENTS FOR ACHIEVEMENT PREP:

The student on this application is a resident of the District of Columbia _____
 I am aware of Achievement Prep's longer school day, from 7:30 am until 5:00pm _____
 I understand that Achievement Prep's homework policy requires parents to check and sign homework nightly _____
 I understand that my student may be required to attend Saturday Academy sessions (9:00 am – 12:00 pm) _____

Parent/Guardian Signature: _____ Date: _____

Mail, fax, or deliver completed application to:
 Achievement Preparatory Academy
 908 Wahler Place, SE (inside Draper Elem 2nd flr)
 Washington, DC 20032
 Tel: 202.562.1214 Fax: 202.562.1219
 Email: admissions@apreacademy.org

PLEASE NOTE:
 This is an application for admission and does not guarantee enrollment into Achievement Prep. Students are not officially enrolled until families attend an orientation session at the school and all necessary paperwork is signed and submitted.

The above information is not used for selection purposes. Achievement Prep does not discriminate on the basis of race, creed, national origin, ethnicity, religion, gender, sexual orientation, mental or physical disability, special needs, English language proficiency, athletic ability, or academic achievement. All students are admitted through a blind lottery – there are no admissions tests or fees. We are a FREE public charter school and do not charge tuition.

Attachment 6.2: Sample Special Education Questionnaire

Special Needs Parent Questionnaire

Scholar name: _____ DOB: _____ Grade Applying To: _____

School Most Recently Attended: _____ Counselor Name: _____

SSN: _____ DCPS ID # (if known): _____

Home language: _____

Parent/Guardian Name: _____ Phone: _____

To effectively educate our scholars with special needs, the Special Education Department must obtain critical information by [include target date] The information received through this questionnaire is strictly confidential and will be used for planning purposes only. Please answer the questions below in as much detail as possible. If you do not know an answer or are unsure how to respond to any of the questions, please contact [insert contact name here] at [xxx-xxx-xxxx].

- 1. Has your child ever received any type of supplemental services such as Special Education, in school counseling, speech and language, occupational therapy or a 504 plan?**
Yes _____ No _____

If no, you may skip questions 2 through 9 and sign and date at the back. If yes, please continue to answer all questions.

- 2. Does your child currently have an IEP, 504 plan, or other educational plan designed to address his/her special needs?**
*Yes _____ No _____

***If yes, please submit the cover page with this form.**

Type of Plan(s): _____

Services _____

Hours _____

- 3. Has your child ever been referred to the school's intervention team or participated in a Student Support Team (SST) due to poor grades, learning difficulties, poor attendance, or behavior issues?"** Yes _____ No _____

If yes, please explain (date, concern, result):

4. Has your child ever been evaluated to determine whether he or she has a disability? Yes ____ No ____
If yes, please explain (date, problem, result):

5. Has your child ever been identified as a scholar with a disability? Yes ____ No ____
If yes, please explain (date, classification, recommendation):

6. Is your child currently in a self-contained program (one teacher for all subjects)? Yes ____ No ____
If yes, please explain the type and location of the program:

7. Is your child currently receiving counseling as a related service? Yes ____ No ____

If yes, # of Hours _____

8. Is your child currently receiving speech and language as a related service? Yes ____ No ____

If yes, # of Hours _____

9. Does your child have a behavior intervention plan? Yes ____ No ____

The information I have provided for the student mentioned above is correct to the best of my knowledge. I understand that any false information constitutes grounds for denial of admission for my child.

Please record additional comments below.

Parent/Guardian Signature

Date

Additional Comments:

Sample provided by Cesar Chavez Public Charter Schools.

Attachment 6.3: Home Language Survey

Student's Name: _____ Date of Birth: _____

1. Is a language other than English spoken at home? Yes _____ No _____
2. What language did your child first speak? _____
3. Does your child frequently speak a language other than English at home? Yes _____ No _____
4. Was your child born in a country OUTSIDE of the United States? Yes _____ No _____
5. When did your child first enroll in a school in the United States? Date: _____ / _____ / _____
Month/Day/Year
6. What is your relationship to the child? _____

Full Name of Parent or Guardian: _____

Signature: _____ Today's Date: _____

Nombre del estudiante: _____ Fecha de nacimiento: _____

1. ¿Aparte del inglés, se habla otro idioma en su casa? Si _____ No _____
2. ¿Cuál idioma habló (aprendió) su hijo(a) primero? _____
3. ¿Habla su hijo(a) otro idioma frecuentemente en casa aparte del inglés? Si _____ No _____
4. ¿Nació su hijo(a) en un país FUERA de los Estados Unidos? Si _____ No _____
5. ¿Cuándo matriculó a su hijo(a) por primera vez en la escuela en los EEUU?
_____ / _____ / _____
mes/ día / año
6. ¿Cuál es su parentesco con el estudiante? _____

Nombre completo del padre, la madre, o tutor(a) _____

Firma: _____ Fecha de hoy: _____

Sample provided by Cesar Chavez Public Charter Schools.

CHAPTER 7: FACILITIES MANAGEMENT & FINANCING

[Section 7.1...Facilities Selection](#)

[Section 7.2...Contracted Services](#)

[Section 7.3...Fixed Assets](#)

[Section 7.4...School Safety and Emergency Planning](#)

[Section 7.5...Facilities Financing](#)

[Attachment 7.1: Needs Assessment Worksheet](#)

[Attachment 7.2: Facilities Search: Factors to Consider](#)

[Attachment 7.3: PCSB Pre-Opening Checklist – Facilities, Furnishings and Equipment](#)

[Attachment 7.4: Sample Facilities Management RFP](#)

[Attachment 7.5: Sample HVAC Maintenance RFP](#)

[Attachment 7.6: Sample Janitorial Services RFP](#)

[Attachment 7.7: Fixed Asset Inventory Template](#)

[Attachment 7.8: Sample Incident Report](#)

[Attachment 7.9: Sample Emergency Drill Report](#)

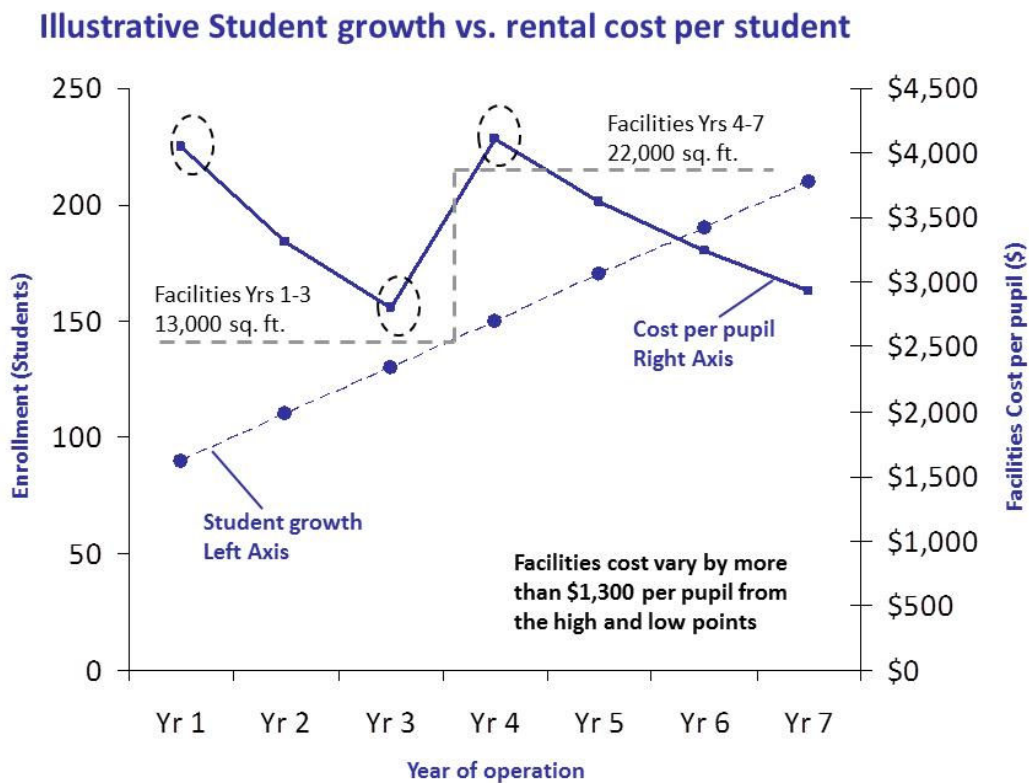
Section 7.1: Facilities Selection

1. Overview

Finding appropriate, affordable facilities is one of the greatest initial challenges for a charter school. As a charter school operator you will likely have to be creative about facility selection. Unlike traditional public schools grounded in large physical spaces that require significant public funding to construct and maintain, charter schools are free to adapt and utilize any available space as long as your facility choice conforms to appropriate building, ADA, and fire codes for educational occupancy.

Charter schools may either lease or purchase a facility. New schools typically lease until they are able to generate the financial capital and operating results (academic and financial) necessary to execute a purchase transaction. Recently, even established schools are entering into long-term lease agreements with the District (Department of General Services) for surplus DCPS buildings as an alternative to purchasing building. These leases look more like purchases than traditional leases in that the leasehold improvements required to rehabilitate such facilities result in an asset and debt structure that mirrors a purchase, and the typical 25 year lease with a 25 year renewal option confers long-term site control.

Growing schools have an inherent mismatch between funding and facilities costs, the dynamic of which is critical for new (and growing) schools to appreciate and manage. Facilities are typically secured in 3-5 year blocks, at minimum, while steady student growth provides a steadily increasing funding stream to pay for such facilities. The result is that in the first year of a typical lease a school has more space than it needs (and is paying proportionately too much for that space), is right-sized in the middle of the lease term, and is cramped (with proportionately lower facilities costs), at the end of the lease. The graphic below illustrates this situation.



In this facilities section, we will present some options to help address this common disconnect between steady growth and the typical step function of facilities acquisition (incubator space, loans with interest-only periods, escalating lease payment structures).

High-level summary of facilities options for DC public charter schools

- Purchase
 - Acquisition with major construction
 - Acquisition with minor construction
- Lease or Use Agreement
 - 3-5 year 'typical' commercial lease
 - Colocation arrangement in DCPS school
 - Long-term land lease for DCPS surplus school
 - Typically 25 year with 25 year renewal option
 - Typically accompanied by a major renovation project with rent credits
 - Charter School Incubator space
 - Variable lease terms and accommodation of growth plans
 - Pay on a per-student basis—directly connects facilities revenue with facilities expense as well as lowering risk from enrollment shortfall

2. Checklist

Task	Timeline or Deadline	Submission Requirements and Additional Information
<input type="checkbox"/> Determine your facilities needs.	Prior to beginning facilities search	<i>Additional Information:</i> NCB Capital's <i>The Answer Key</i> : www.ncbcapitalimpact.org/default.aspx?id=42 See Attachment 7.1: Needs Assessment Worksheet
<input type="checkbox"/> Select a site.		<i>Additional Information:</i> See Attachment 7.2: Facilities Search: Factors to Consider Charter School Incubators: www.buildinghope.org Office of Public Charter School Financing and Support: osse.dc.gov/service/public-charter-school-financing-and-support
<input type="checkbox"/> Clarify maintenance responsibilities.	Prior to signing lease agreement	
<input type="checkbox"/> Inform/seek approval from local ANC.	Prior to signing purchase/lease agreement	<i>Additional Information:</i> ANC Locator: http://citizenatlas.dc.gov/atlasapps/reporhometab.aspx ANC Contact Information: app.anc.dc.gov Contracts for the purchase or lease of real property are considered <i>Non-Procurement Contracts</i> . Non-Procurement Contracts do not need to be competitively bid but a school should receive approval from the PCSB to operate in a new location/facility before executing a real estate contract.
<input type="checkbox"/> Fulfill PCSB-related requirements for facility.	After purchase/lease agreement signed	Provide the PCSB with a copy of the purchase/lease agreement (including comparables information to document that the school received a fair rate), a certificate of occupancy, building inspection, health inspection, and fire department inspection. <i>Additional Information:</i> See Attachment 7.3: PCSB Pre-Opening Checklist – Facilities, Furnishings and Equipment See Section 1.1 of Start-up & Basic Structure chapter

Determine your facilities needs

One approach to space acquisition is acquiring a facility from the outset that will be able to serve your school at its maximum planned enrollment. However, the cost of the unnecessary space in the interim

could be prohibitive. Ideally, occupancy costs (including rent/mortgage payments, maintenance, utilities and insurance) should not be more than 20% of your total expenditures; however, in practice many charter schools (especially smaller ones) experience occupancy costs in excess of 20%.

Another approach is to start in one location and move to new space(s) as your enrollment grows. Moving every year because of student growth, can seem like a good way to keep rent costs down initially, but it will quickly become a drain on you and your board's time as you must continually plan your next move. Moving will also be disruptive for your staff and families, and you may lose students from year to year who find the location of the new space less convenient.

NCB Capital Impact has published a charter school resource guide called *The Answer Key*, which is geared toward schools seeking to develop and finance a facility; however, a good deal of the information may be useful to you regardless of whether you will be leasing, purchasing, or developing. It is available for download at www.ncbcapitalimpact.org/default.aspx?id=42. In the guide is a needs assessment worksheet that provides approximate square footages for many of the components of a school building. It is included here as [Attachment 7.1](#). A less nuanced, but easy back-of-the-envelope calculation for determining your space needs, is to assume you will need approximately 75 to 100 square feet per student.

As a rough affordability guide, DC schools can use the ~\$3,000/student per pupil facilities funding allotment, divide by 100 square foot per student to get \$30/sf to cover lease (or debt service) payments and operating costs. With operating costs running ~\$7/sf, targeting lease rates or total debt service of ~\$23/sf is a starting point that allows for reasonable student density and doesn't require programmatic funding to subsidize facilities costs. By varying the space per student the school can quickly assess the ranges of possibility that may work for their budgets.

Select a site

Finding appropriate facilities usually requires a combination of working with a real estate broker to find properties on the market and doing your own research to identify places that may not be on the market, but which may be available with some convincing. Try to get as many people looking for you as you can and spend time walking around the neighborhoods where you might be interested in locating.

[Attachment 7.2](#) provides a list of factors to consider when searching for space. Additionally, keep in mind the requirements your building must meet to serve food and house a nurse's suite. (See "Obtain a Certificate of Occupancy" in Section 1.1 of the Start-up & Basic Structure chapter and Attachment 9.1: DOH Health Suite Assessment Tool in the Student Support Services chapter.)

Many charter schools find themselves renting commercial facilities in their first year of operation. Unfortunately, most commercial facilities are not configured appropriately for school use. Office properties tend to have a combination of offices that are too small to be classrooms and large cubicle areas that would need to be divided to work as classrooms. Typically, the best commercial facilities are former parochial schools. In many communities, churches are finding that parochial schools are a financial drain so they are closing the schools down, leaving underutilized classroom facilities. In most cases, the charter school shares part of the facilities with the church, which uses them on the weekends.

An option that start-up charter schools should strongly consider is the charter school incubator sites owned by Building Hope. Building Hope has entered an agreement with OSSE (Charter School Incubator Initiative—CSII) to provide facilities for lease to start-up charter schools in their first several years of operation when it is particularly difficult to afford commercial space. These facilities are made available to schools at below-market rates on a revolving basis.

Incubator space offers schools a turn-key solution that minimizes cost and risk. Incubator space leases are structured such that a school pays rent based on enrollment, generally 90% to 100% of the per pupil

facility funding. This payment covers not only rent but operating costs (utilities, maintenance, custodial, and the like), ensuring the school does not spend more on facilities costs than the per pupil amount. Furthermore, the rent structure based on enrollment eliminates the risk from under-enrollment that start-up schools face with a commercial lease. Recently several schools have had difficulty meeting their enrollment targets, making a fixed price lease agreement that was affordable with 25% more students, suddenly financially onerous. Finally, the structure of incubator space leases eliminates the inherent mismatch between a typical start-up school's steady growth plan and acquiring space in large blocks, as discussed above. In short, CSII leases prevent the diversion of programmatic funds to cover facilities costs. Find more information about this program at www.buildinghope.org.

If you are considering purchasing or constructing a facility, consult OSSE's Office of Public Charter School Financing and Support (OPCSFS) site (osse.dc.gov/service/public-charter-school-financing-and-support) and/or set-up a meeting with OPCSFS's Director for information on several federally-funding programs for public charter school facility financing.

Negotiate cash lease payment structure

While you will be constrained by market rents in your chosen area, you may have some flexibility to negotiate cash rental payments that more closely match your enrollment growth plan. Landlords may accept significantly lower payments the first couple years of a five year lease if the payments escalate significantly in years 3-5. This structure can help align the per pupil funding cash flows with expected enrollment. For example, we have seen a lease schedule with year1 rent of \$300k rising to nearly \$600k in Year 5—this is a wide departure from the typical 2-3 percent escalation in a commercial lease, but works much better for the school, whose enrollment was forecast to rise 3-fold over that time horizon.

Clarify maintenance responsibilities and real estate taxes

Depending on your lease agreement (if you rent), you will likely be responsible for some or all of the maintenance and utilities costs (e.g., water, sewer, electric, heating, air conditioning). All operating/maintenance areas for which you are responsible should be spelled out in your lease. This will allow you to budget properly and reduce problems from unclear expectations.

You should also clarify the landlord's responsibilities for the property. For example, the landlord could be responsible for facility repair costs (roof, windows, HVAC, etc.) over a certain dollar amount or its entirety. Prior to assuming a lease, identify known building repair needs and address these in the lease agreement. Also, discuss how major mechanical system upgrades or replacements will be handled and how much responsibility for these expenses would fall to the school. Other costs to consider are custodial services, trash removal, grounds upkeep, minor repairs, etc. On average, annual operating expenses will be about \$5-8 per square foot. This includes utilities, common area maintenance, and general operating expenses such as cleaning.

In addition to common area maintenance (CAM) that is typically charged to a tenant in a commercial lease, for-profit landlords also pass through real estate taxes to their tenants. DC charter schools are exempt from paying real estate property taxes, but must submit for reimbursement with the Office of Tax and Revenue after paying the landlord the taxes due per the lease (Vladimir Jadrijevic 202-442-6682). A school must submit the reimbursement application, executed lease, and proof of payment of the tax (by the landlord and the school). Further, the lease should be structured to ensure the real estate taxes are paid separate and distinct from rent, utilities, CAM, and other expenses that may be due under the lease for clear segmentation to facilitate reimbursement.

Inform/seek approval from local ANC

The Advisory Neighborhood Commission (ANC) is the body of government in D.C. with the closest official ties to the people in a neighborhood. The ANCs consider a wide range of policies and programs affecting their neighborhoods and present their positions and recommendations on issues to various

District government agencies, the Executive Branch, and the Council. Prior to officially signing a purchase/lease agreement, it is recommended that you meet with the local ANC to inform them of your plans and seek their approval. You can determine the ANC for the location of your school building at <http://citizenatlas.dc.gov/atlasapps/reporthometab.aspx>. Contact information for each ANC can be found at app.anc.dc.gov.

Fulfill PCSB-related requirements for facility

While real estate contracts (lease or purchase) don't have to be competitively bid, you do need to request and receive permission from the DC PCSB to operate in a new location/facility prior to executing the contract. Furthermore, once you have signed a purchase/lease agreement, you must provide the PCSB with a copy of the purchase/lease agreement and written justification for the contract award including comparables information (cost per square foot) to show the price negotiated is reasonable. The PCSB's Procurement Contract Excel Spreadsheet must be submitted as well. Finally, you should submit a certificate of occupancy, building inspection, health inspection, and fire department inspection, and meet the other facilities-related requirements from the PCSB's Pre-Opening Checklist (see [Attachment 7.3](#)). See also Section 1.1 of the Start-up & Basic Structure chapter.

3. Additional Resources

Gaining Ground: A Facility Development Initiative for New Jersey's Charter Schools (www.njcharterfacility.org) is obviously not a D.C.-specific website, but it provides a wealth of facilities-related information, tools, and other resources to help charter school leaders and operators find and/or renovate buildings to meet the educational needs of their students.

Section 7.2: Contracted Services

1. Overview

There are a number of services for which you will have to weigh the financial and managerial benefits of contracting versus hiring designated staff to perform them. Two elements of the school's operations that are likely candidates to be outsourced are facilities management and custodial services. When soliciting proposals for these services, make sure to follow the PCSB procurement procedures (see Attachment: 2.3 in the *Finance* chapter) and request references of other charter schools served from all bidders.

2. Checklist

Task	Timeline or Deadline	Submission Requirements and Additional Information
<input type="checkbox"/> Arrange for facilities management services.	After signing lease/purchase agreement	- Decide if you will need to contract separately for HVAC maintenance. <i>Additional Information:</i> See Attachment 7.4: Sample Facilities Management RFP and Attachment 7.5 Sample HVAC Maintenance RFP
<input type="checkbox"/> Arrange for custodial services.	After signing lease/purchase agreement	<i>Additional Information:</i> See Attachment 7.6: Sample Custodial Services RFP

Arrange for facilities management services

[Attachment 7.4](#) provides a sample RFP that could be used to solicit proposals for facilities management services. Before entering into a facilities management contract, make sure you have a clear understanding of how these services will be billed. Determine whether a flat monthly rate will cover the majority of the services or if the school will be charged every time a repair is needed.

You may need to contract separately for HVAC maintenance (if applicable) if your chosen facilities management provider does not cover HVAC maintenance. [Attachment 7.5](#) provides a sample RFP for HVAC maintenance.

In lieu of contracting with a facilities management company, you may want to seek out the services of a handyman (or even someone in the parent community) whom you can call to attend to minor facilities-related issues on a case-by-case basis. This is potentially a viable option for a school with a smaller facility, which may not need the full breadth of services offered by a facilities management company.

Arrange for custodial services

[Attachment 7.6](#) provides a sample RFP to solicit proposals for janitorial services. Janitorial services are typically calculated based on square footage. An important item to confirm in a custodial services contract is which supplies will be provided by the school and which will be provided by the vendor. Disposable supplies that are consumed in high volumes such as paper towels, toilet paper, soap, disinfectant, tissues, trash bags, etc. may or may not be included in your contract and are a significant expense for which you should account.

Section 7.3: Fixed Assets

1. Overview

A fixed asset is defined as a long-lived tangible item that provides an economic benefit for a number of future periods. Maintaining an accurate inventory of the school's fixed assets on an ongoing basis allows the school to properly identify its fixed assets and creates a safeguard to prevent their theft or loss. You are also required, as part of your charter agreement, to maintain an inventory of all assets of the school purchased by D.C. public funds or federal funds. **The PCSB requires that you submit a copy of your inventory annually.** OSSE will also likely inquire about your compliance during on-site monitoring visits.

2. Checklist

Task	Timeline or Deadline	Submission Requirements and Additional Information
<input type="checkbox"/> Develop internal controls for fixed assets.	Prior to start of school	<ul style="list-style-type: none"> - Determine minimum amount of purchase to be capitalized - Determine authorization requirements - Record purchases and dispositions properly <p><i>Additional Information:</i> See Attachment 1.7: Sample Internal Controls Manual in Start-up & Basic Structure chapter</p>
<input type="checkbox"/> Develop procedures for labeling fixed assets.	Prior to start of school	<ul style="list-style-type: none"> - Required by the PCSB to maintain a fixed asset inventory list - Required by OSSE to maintain a fixed asset inventory list for any items purchased with federal funds for greater than \$5K <p><i>Additional Information:</i> See Attachment 7.7: Sample Fixed Asset Inventory Template</p>
<input type="checkbox"/> Develop procedures to dispose of assets properly.	Prior to start of school	<ul style="list-style-type: none"> - Record the date of disposal and sales price or current fair market value - Follow additional requirements if disposing of assets that had been purchased with federal funds

Develop internal controls for fixed assets

You should ensure that the following are spelled out in your Internal Controls Manual in regards to fixed assets (see also Attachment 1.7 in Chapter 1).

- Identify the minimum amount of purchase to be capitalized (e.g., all fixed assets purchased for \$1,000 or greater must be capitalized).
- Determine authorization requirements for acquisition and disposal of fixed assets, i.e., at what level board approval is required.
- Develop procedures for labeling fixed assets (see below).
- Record and value fixed assets according to accounting guidelines. Use the straight-line method of depreciation, or note reason if another method is used.
- Record asset dispositions.

Develop procedures for labeling fixed assets

You are required by the PCSB to maintain a fixed asset inventory list. Your fixed asset inventory list should include the following:

- Item description
- Identifying number that corresponds to a barcode or ID number on that item
- Location of the item in the school building
- Date purchased or received
- Cost (include installation costs and taxes) or fair value (if donated)
- Condition of item
- Source of funds (distinguish between assets bought by private, D.C. public funds, and federal funds)

See [Attachment 7.7](#) for a sample fixed asset inventory template. Ensure that you are updating your inventory list any time there is a change in the location, condition, or disposition of the asset.

To complete this task, you may want to invest in an asset tracking system, which typically includes a barcode printer, asset tracking software, and barcode scanner. One such example is the Wasp Mobile Asset Tracking Solution (www.waspbarcode.com/asset_management/mobile_asset_wpa1000_wpl305.asp), which costs around \$2,000. The Fixed Asset Tracking System (www.fatsfixedassettracking.com) is another possible solution.

For equipment purchased with federal funds with an acquisition cost of \$5,000 or more per unit, you are required to maintain additional supporting documentation that includes purchase orders, receipts, vendor correspondence, and contracts.

Develop procedures to dispose of assets properly

After disposing of an asset, record the date of disposal and sales price or current fair market value. Consider creating a separate inventory list of disposed assets for your records.

Be aware of the following if you plan to dispose of equipment that was purchased with federal funds and had an acquisition cost of \$5,000 or greater. The equipment may be disposed of with no obligation to the federal government, if ALL of the following criteria are met:

- Equipment is no longer needed in the current program
- Equipment is not needed in other programs currently or previously funded by a federal agency
- Equipment item has a current per-unit fair market value of less than \$5,000

If you dispose of equipment with a current fair market value of less than \$5,000, the proceeds must be used to support the program for which the equipment was purchased. You must submit an equipment disposition summary to OSSE through the applicable program contact (e.g., Title I, IDEA, Title Vb) for review and approval. If the equipment's current fair market value is more than \$5,000, you must submit a cover letter with supporting documentation to the applicable program contact to request approval for disposition. Once approval is provided, you may proceed with the disposition process. Documentation of the sale and future use of the funds for your program must be maintained.

Section 7.4: School Safety and Emergency Planning

1. Overview

Creating and maintaining a safe learning environment for students, employees, and visitors to the school is one of every charter school's most important obligations. Historically, schools have been relatively well prepared for emergency situations such as fires and severe weather. However, the recent wave of school shootings and other forms of interpersonal violence has uncovered a need for schools to prepare for a much broader range of emergencies. Schools are faced with ongoing challenges to be prepared for a wide range of emergency situations including medical emergencies, threats of violence, severe weather, chemical release, sexual abuse, and kidnapping.

2. Checklist

Task	Timeline or Deadline	Submission Requirements and Additional Information
<input type="checkbox"/> Develop a School Safety and Emergency Response Plan.	Prior to start of school year	<ul style="list-style-type: none"> - Submit a Safety and Emergency Response Plan to the PCSB - Complete the Emergency Response Plan forms on the ESA site <p><u>Additional Information:</u> DC's Emergency and Safety Alliance (ESA): esa.dc.gov/node/566002 Emergency Response Plan log-in: https://app.esa.dc.gov/Default.aspx Student Support Center: www.studentsupportcenter.org</p>
<input type="checkbox"/> Establish a procedure for recording school incidents.	Prior to start of school year	<p><u>Additional Information:</u> See Attachment 7.8: Sample Incident Report</p>
<input type="checkbox"/> Conduct emergency drills.	Ongoing	<ul style="list-style-type: none"> - The PCSB requires all schools to submit their Emergency Drill Schedule and the Emergency Drill Logs at the start of the school year - Conduct at least two emergency drills during the first two weeks of the school year, and one a month thereafter - For Adult Ed programs: Conduct at least one emergency drill in the fall and one in the spring - Conduct at least one emergency drill during the first week of any summer school program. <p><u>Additional Information:</u> See Attachment 7.9: Sample Emergency Drill Report Fire & Life Safety Guidelines: esa.dc.gov/publication/fire-and-life-safety-guidelines-schools</p>
<input type="checkbox"/> Apply for a crossing guard.	Ongoing	<ul style="list-style-type: none"> - Apply if school serves PK – 6th grade with a significant number who bike or walk to school <p><u>Additional Information:</u> DDOT: ddot.dc.gov/DC/page/school-crossing-guard-program School Crossing Guard Request Form: ddot.dc.gov/node/481192</p>
<input type="checkbox"/> Apply for a School Resource Officer.	Ongoing	<ul style="list-style-type: none"> - Not required, but recommended - For a middle or high school to qualify for a SRO, the school will need to have a weapon abatement procedure established, which includes walk-through metal detectors, metal detection wands, and backpack inspections

		<p><u>Additional Information:</u> Contact Assistant Chief of Police, Diane Groomes at Diane.Groomes@dc.gov or Commander of the School Safety Division, Charnette Robinson at Charnette.Robinson@dc.gov</p>
--	--	---

Develop a School Safety and Emergency Response Plan

The effectiveness of any response to a crisis is strongly linked to the extent and appropriateness of the planning and preparation process. To that end, every school should have its own building-level Safety and Emergency Response Plan so that everyone at the school will know how to respond in the event of an emergency; **it is a requirement of the PCSB that all schools submit a Safety and Emergency Response Plan.** The overall purpose of your School Safety Plan is two-fold:

1. Identify and describe policies and procedures for reducing the risk of violence and implement programs and activities for prevention of violence.
2. Identify and describe the school building's policies and procedures for responding to acts of violence and other school emergencies.

A good starting point for analyzing your school's overall safety and identifying areas for improvement is the *Schools* page of D.C.'s Emergency and Safety Alliance (ESA) website at esa.dc.gov/page/schools-and-facilities. The site contains a number of downloadable documents that you can use as guidelines, as well as a very comprehensive School Emergency Response and Management Guide, which you could adopt as your own School Safety Plan. The ESA has also begun holding an Annual D.C. School Safety Conference in the fall, which will be worthwhile to attend.

Also available through the ESA website is a place for schools to upload specifics of their Emergency Response Plans in a standardized template that will communicate critical information about your school and will improve the District's ability to respond to school emergencies. **OSSE strongly encourages all schools to complete the Emergency Response Plan forms on the ESA site.** You can access the site to complete the Emergency Response Plan forms at <https://app.esa.dc.gov/Default.aspx> (registration required). You will be asked to provide the following:

- Emergency Response Team members
- Command post locations (i.e., meeting places)
- School occupants needing special assistance
- Potential building hazards
- Assembly areas in event of an evacuation
- Alternate meeting location
- School occupant accounting and release procedures
- Training schedule
- Floor and site plans

A recommended best practice for your school is to 1) adopt the ESA's School Emergency Response and Management Guide as your School Safety and Emergency Response Plan and 2) complete and attach the ESA's Emergency Response Plan online forms as a supplement to customize the Plan to your school.

Consider contacting the Student Support Center, which can assist your school in implementing a School Emergency Response Plan, conduct a site assessment, or demonstrate best practices for holding emergency drills. The contact information for the Student Support Center is:

Chris Lalik

Director of Interagency Relations
Student Support Center
1003 K St NW, Suite 405
Washington, DC 20001
202-628-8848
clalik@studentsupportcenter.org

Establish a procedure for recording school incidents

As part of your Safety and Emergency Response Plan, you should establish a procedure for recording incidents at the school (see [Attachment 7.8](#) for a sample incident report). Ensure that your school is maintaining accurate records of all incidents and refrain from “cleaning” the data to make the school look as if it has had fewer incidents as this could prevent your school from accessing certain resources and funding opportunities for which it would otherwise qualify (e.g., Safe Schools-Healthy Students Initiative through the U.S. Department of Education).

Conduct emergency drills.

As part of your school’s emergency planning and procedures, you are required to instruct and train your students on how to exit the building in the shortest possible time without confusion or panic. The instruction must be in the form of emergency drills or rapid dismissals. Schools must conduct at least two emergency drills during the first two weeks of the school year, and one a month thereafter. At least one emergency drill in the fall and one in the spring should be conducted for adult education programs, and at least one emergency drill during the first week of any summer school program must be conducted. **The PCSB requires all schools to submit their Emergency Drill Schedule and the Emergency Drill Logs at the start of the school year.**

It is suggested that you announce the first emergency drill of the school year in advance so that instructions can be given and procedures established. Procedures, not time, should be most important for the first drill. Emergency drills should be conducted under a variety of conditions: different times of school day, during lunch periods, during class changes, during assemblies, etc., to avoid distinction between drills and actual emergencies.

For any schools with fire alarm monitoring, each time an emergency drill is conducted, the security/monitor must be contacted to alert personnel monitoring the school fire alarm systems that a building evacuation drill is being conducted (not an actual emergency situation). Once the drill has been completed, a follow-up call should be placed to verify that the building’s alarm signal was received by the monitoring personnel.

The following are recommended procedures to be followed during an emergency drill:

- At the sound of the signal, the teacher should direct the children to stand and lead them through the exit.
- The teacher should close the classroom doors.
- Staff and children should walk a sufficient distance until they are clear of the building.
- When an “all clear” signal is sounded, everyone should re-enter the building.

A record of each emergency drill must be maintained at the school for review by the fire marshal. These reports must include the following (see [Attachment 7.9](#) for a sample emergency drill report):

- Time and date the drill was conducted
- Weather conditions at the time of evacuation
- Number of occupants evacuated
- Total time of evacuation

- Other information relevant to the drill

Also consider conducting lock-down drills once or twice a year, in which the purpose is to securely keep the staff and students within the classrooms. For additional information on fire and life safety guidelines, see esa.dc.gov/publication/fire-and-life-safety-guidelines-schools.

Apply for a crossing guard

If you serve Pre-K through 6th grade students and have a significant number who walk or bike to school, you can submit a request for a School Crossing Guard from the D.C. Department of Transportation (DDOT). To do so, you must follow a three-step process:

- Pick a suitable location (must be within ¼ mile of the school).
- Count the number of students crossing on foot or on a bicycle at the location (required minimum of 20 students in a one hour period).
- Send the request, signed by the principal or assistant principal, to the DDOT.

The demand for School Crossing Guard postings is greater than the supply so there is no guarantee that your request will be fulfilled. The DDOT considers the following factors when evaluating new requests:

- Crossing difficulty
- Number of schools affected
- Distance to existing crossing guard locations
- Engineering factors
- Pedestrian volume
- Pedestrian crash history

The evaluation process typically takes 30 days from receipt of a request. Please note that crossing guards will not be assigned for the purpose of directing pick-up and drop-off traffic in front of the school.

More information about the program can be found at the DDOT's website: ddot.dc.gov/DC/page/school-crossing-guard-program and the School Crossing Guard Request Form can be found here: ddot.dc.gov/node/481192.

Apply for a School Resource Officer

Metropolitan Police Officers (MPD) support both DCPS and D.C. public charter schools as School Resource Officers (SROs). The SROs are MPD police officers with specialized training designed to enhance community policing with youth and schools. They are not meant to be security guards at your school as you are still responsible for providing for the basic security needs of the school. SROs' responsibilities include:

- Fulfill their primary responsibilities as police officers to respond to any criminal incident
- Coordinate conflict mediations and response to conflicts that have happened or may happen off school grounds
- Coordinate the Safe Passage Program to provide safe routes for youth to and from schools
- Provide more intensive support to at-risk youth, such as home visits to chronic truants
- Visit and work with the schools that feed into middle and high schools.

SROs will be deployed in the following manner:

- Designated/Shared SROs: Schools and student populations with the greatest need for MPD support will be assigned one or more SROs. Of these, many schools are clustered together in close proximity, with multiple schools sharing facilities or being located within a block or two of each other. These schools may share SROs, who will travel between the schools throughout the day.
- Roving SROs: Roving SROs will be teamed in pairs to serve middle and high schools that do not have designated SROs. These teams will visit each school on their beat at least once a day to meet with the school administrators and respond to any concerns at the school. Roving SROs will be a resource for coordinating Safe Passages, targeted student outreach, and programs. These officers will coordinate conflict mediations if needed and will lend support and provide information on resources for at-risk students.

To communicate with the Metropolitan Police Department's School Security Division about obtaining SRO coverage for your school, please contact either Assistant Chief of Police, Diane Groomes at Diane.Groomes@dc.gov or Commander of the School Safety Division, Charnette Robinson at Charnett.Robinson@dc.gov. For a middle or high school to qualify for a designated/shared SRO, the school will need to have a weapon abatement procedure established, which includes walk-through metal detectors, metal detection wands, and backpack inspections.

Section 7.5: Facilities Financing

1. Overview

In this section we have included information about the range of financing possibilities available throughout each of your school’s developmental phases.

There are many options available to finance the acquisition and construction costs (including leasehold improvements) for charter school facilities. Typically a school will use multiple sources of funds and may finance a project in stages, with short-term financing rolling into long-term financing over the life of a project. Typical sources are federal or local grants, bank loans, tax-exempt bonds (both bank and investor held), loans or bonds from Community Development organizations, loans from charter support organizations, credit enhancements/guarantees, and of course funds from the school’s accumulated savings or capital campaigns. There are also more complex or targeted options such as New Markets Tax Credits or Qualified Zone Academy Bonds.

Where your search for financing begins will depend upon your experience and track record. Brand new schools in pre-opening or year one will not have the credit or operating history lenders seek and may need to partner with a turn-key facility solution provider to complete a successful project. Schools with an operating history and/or a track record of solid academic and financial performance are going to have a broader choice of lenders interested in potentially financing their facility project.

For short term leases (3-5 years), schools generally cover the lease payments and facility operating costs with their per pupil funding (i.e., “facilities allowance”). Leasehold improvements required for such leases are generally modest and may be financed with a bank loan, grant funding, or by the landlord (rolled into the lease, and paid over the life of the lease). As noted above, there are also a couple of turn-key facility solution providers serving the DC charter school market for new schools or schools who don’t want to deal with the myriad aspects of a complex facility project.

More established schools that are purchasing a site (with or without a construction project), have a wide array of financing options available that include:

- Traditional loans (via banks or non-profit lenders) for senior or subordinated debt
- Direct Loan program within the Office of Public Charter School Financing and Support
- Grant funding
- Tax-exempt bond financing (bank-held bonds, remarketed bonds, bonds offered via an investment bank directly to investors)
- Taxable bond financing
- Credit enhancement programs that layer onto the above
- Qualified Zone Academy Bonds/Qualified School Construction Bonds

2. Checklist

Task	Timeline or Deadline	Submission Requirements and Additional Information
<input type="checkbox"/> Understand your facilities allowance.		<u>Additional Information:</u> Section 2.1: Budgeting in the Finance Chapter
<input type="checkbox"/> Meet with the Office of Public Charter School Financing & Support (OPCSFS).		<u>Additional Information:</u> osse.dc.gov/service/public-charter-school-financing-and-support
<input type="checkbox"/> Understand project phases and the types of loans applicable to each.		- Construction Loan - Mortgage or Permanent Loan - Leasehold Improvement Loan - Working Capital Loan

<input type="checkbox"/> Evaluate options for the financing for each phase of your facility project.		- Traditional Loan - Direct Loan Program - Tax Exempt Bond Financing - Credit Enhancement
<input type="checkbox"/> Evaluate turnkey facility/financing solution providers.		- Primarily for schools with limited credit history or limited real estate/financing expertise <i>Additional Information:</i> CSDC Turnkey Facilities Program: www.csd.org/turnkey.htm Building Hope: www.buildinghope.org
<input type="checkbox"/> Apply for your loan(s).		- Engage multiple lenders and banks. - Involve your finance committee.
<input type="checkbox"/> Maximize your chance of securing a loan.		- The C's of Credit for Charter School Financings

Understand your Facilities Allowance

Public charter schools are funded in D.C. via the Uniform per Student Funding Formula. The funding is provided annually and includes a per-pupil allowance (funds for your school's "operating" budget) and a facilities allowance (funds for facility costs—leases, operating costs, acquisitions, and renovations). During the 2013-14 school year the facilities allowance was \$3,000 per student. This allowance has been flat for the past several years, but is rising 2.4% to \$3,072 per student in SY2014-15. As outlined above in Section 7.1, understanding how the facility allowance impacts the cash flow earmarked to cover facilities costs helps a school better understand their borrowing capacity when considering facility acquisitions, renovations, or leasehold improvement projects, as well as payment rent, CAM, and operating costs required under a lease. See Section 2.1: Budgeting in the Finance Chapter for additional information on the Per Pupil funds.

Meet with the Office of Public Charter School Financing & Support (OPCSFS)

An important first stop for any D.C. charter school seeking facility financing is a conversation with the Office of Public Charter School Financing & Support (OPCSFS). The OPCSFS manages several federally funded programs for public charter school facility financing, including the Direct Loan Fund, Credit Enhancement Fund, the City Build Incentive Grant program, SOAR facilities grants, and the Charter School Incubator Facility Initiative. A meeting with OPCSFS will help you determine which program(s) you may be able to leverage to achieve your facility financing goals. OPCSFS grant and lending program contacts are available online at: osse.dc.gov/service/public-charter-school-financing-and-support.

Understand the types of loans that will be used/needed

Depending on the type of facility project you are embarking upon and what stage of the project you are in, you will need a certain type of loan. Below we describe the primary loan types.

Construction Loan

This loan is used to pay renovation and construction costs. Repayment is usually required at the end of the construction period (usually 6-12 months), though loans with terms up to 3 years are becoming common. At the end of construction, the loan is usually converted into a permanent loan, or possibly rolled into tax-exempt bonds. If there is enough equity in the project, a school might consider financing as much of the soft costs in the project as possible, including the interest on the loan generated before the building is occupied.

Mortgage or Permanent Loan

These loans are used to purchase land or buildings, or to finance a project at the end of the construction period. This loan is often combined with a short-term construction loan. Charter schools may have to provide 20 to 30% equity (i.e., the loan may be limited to 70 to 80% of the value of the property). Repayment may be required when the charter expires. Charter schools may be restricted to a "mini-permanent" loan with, for instance, a 20-year repayment schedule, but a requirement that the loan be repaid at the expiration of the charter, e.g., in year five. This is called a balloon payment. In year five the school would refinance the loan to repay the lender. Lenders may also require additional debt service coverage and/or occupancy costs at no more than 20% of total revenues.

Leasehold Improvement Loan

This loan is used to fund the costs of renovating a leased facility. The loan term will usually not exceed lease term, and the borrower will need to obtain consent from the landlord (lenders may require landlords to subordinate or waive their contract and/or statutory rights to payment under the lease). This type of financing can be difficult to obtain. Many lenders shy away from leasehold improvement loans due to the poor quality of a lease as collateral. (Lenders prefer a mortgage on land or buildings because it can be liquidated to satisfy the loan.) Some credit enhancement may be necessary to get this type of a loan (from a credit enhancement provider, EMO, or a personal guarantee of a board member or benefactor). A lease with the option to buy may enable better terms for a leasehold improvement loan.

Loans for major leasehold improvements associated with surplus D.C. school buildings are becoming more common, with the leasehold mortgage providing collateral for the loan (as well as the other assets of the school). Since such leases have 25 year lives, the leasehold mortgage is viewed as a significant asset, though it can not be liquidated to satisfy the loan in the event of default, but rather the lender would have the right to re-lease the space to generate cash flow to cover the loan payments). There are a limited number of lenders in D.C. willing to make large senior loans for short-term construction or permanent financing for major leasehold projects.

Working Capital Loan

This loan is used to fund operating expenses or startup costs, or to meet short-term cash flow needs. These loans are often lines of credit that can be drawn on as needed. Working capital loans tend to be small and have very short terms. Even if a school does not think it will ever need it, a line of credit may be useful for emergencies or to help the school handle funding delays.

Evaluate borrowing options for your facility project

A D.C. charter school's goal should be to cover ongoing facilities expenses with the facilities per pupil funding. Major facility projects will require an upfront equity contribution (which may be partially covered with grant funding). However, the upfront investment notwithstanding, the total costs from the blend of traditional loans (via banks or non-profit lenders), the Direct Loan program within the Office of Public Charter School Financing and Support, tax-exempt bond financing, credit enhancement programs grant funding, and even Qualified Zone Academy Bonds/Qualified School Construction Bonds or New Market Tax Credits ("NMTC"), should be covered by the per pupil facilities allotment on a pro forma basis once the school reaches planned scale at the facility.

Traditional Loan (construction or permanent financing, most common for short-term needs)

Like any small business, charter schools can apply to local lenders, banks, or non-profit lenders (e.g., Self-Help, TRF, NCB Capital Impact, LISC) for a traditional loan. As the D.C. charter school movement matures, increasing numbers of lenders have taken an interest in underwriting and potentially lending to charter schools. This increasing interest allows charter school operators to shop their project with multiple banks or non-profit lenders in order to secure the most favorable borrowing terms available to the school.

Below is a list of some of the most active non-profit lenders in the D.C charter market (may be others interested)

- Building Hope, Joe Bruno, 202.457.1993, jbruno@bhope.org
- Enterprise Community Partners, Nori Ramos, nramos@enterprisecommunity.org
- LISC – Elise Balboni, 212.455.9370, EBalboni@lisc.org
- NCB Capital Impact, John Kelly, 703.647.2347, jkelly@ncbcapitalimpact.org
- Self Help, Catherine Godschalk, 202.349.1866, catherine.godschalk@self-help.org
- TRF, Sarah Vernon Sterman, 215-574-5852, sterman@trfund.com

Below is a sample commercial banks who have previously completed and/or expressed interest in financing D.C. charter school facility projects. For banks not listed below you may need to receive a referral from another charter school leader, or do business with the bank already, in order to initiate a conversation around their interest in lending to support your project.

- Bank of America – Priya Jayachandran, priya.jayachandran@baml.com
- BB&T Bank – Lauren Shields, Lauren.Shields@BBandT.com
- City First Bank of DC – Jeff Stout, 202.243.7120, jstout@cityfirstbank.com
- Eagle Bank – Rob Powell, rpowell@eaglebankcorp.com
- M&T Bank – Kate Williams, 202.661.7212, cwilliams@mtbank.com
- PNC Bank – Craig Pascal, 202.835.6839, craig.pascal@pnc.com
- United Bank – Tom Nida, tnida@unitedbank.com

Direct Loan Program (construction financing, primarily subordinated debt)

The Direct Loan program was funded by the District of Columbia 2003 Appropriations Act to structure and provide limited loans and/or borrowing support to D.C. public charter schools for the purpose of construction, acquisition, renovation, and and/or maintenance of public charter school facilities. The Direct Loan lending limit is \$2 million per school. The Direct Loan program may provide a small project with complete funding or a larger project with gap (subordinated debt) financing. Here is an example of how a school could leverage the Direct Loan Program to complete a \$10 million dollar financing deal:

Traditional (senior) loan – \$7,000,000 (senior creditor – first claim on collateral)
Equity from school – \$1,000,000 (cash contribution)
Equity from donors/grants – \$500,000
Gap to fill with subordinated debt – \$1,500,000

In this scenario, assuming the charter school meets the underwriting standards of the Direct Loan Program, the charter school may be able to secure a \$1.5M loan from the Direct Loan program, which would have a subordinated claim (second position) on the collateral securing the financing package in the event of a default. Here the Direct Loan program would fill the balance of the loan-to-value gap where the first position lender was willing to lend 70% of the value of the project and the charter school didn't have to resources to fill the entire remaining 30%. This situation is typical as we see many situations where there is a 10-15% 'sources' gap remaining after the senior debt and equity contribution. Applications for the program are available through the Office of Public Charter School Financing and Support.

Tax-Exempt Bond Financing (permanent financing, though possible to cover all phases)

The D.C. Revenue Bond Program has financed over \$200 million of charter school facility acquisition, new facility development, facility renovation, or re-financing between 2001 and 2008 for 18 public charter schools. Charter school financing through the D.C. Revenue Bond Program have ranged in size

from just over \$2 million to well over \$40 million dollars. (Projects with capital expenditure budgets smaller than \$2 million typically will not see significant cost savings.) The advantages of securing financing through the D.C. Revenue Bond program are typically lower interest rates and longer amortization periods (the longer amortization helps keep the monthly/annual payments lower). A transaction through the Revenue Bond program, where the interest rate is lower and the amortization is longer than a traditional lender would offer, may allow a charter school to complete a project they otherwise may not be able to afford.

If you believe your charter school may seek revenue bond financing, it is well worth preparing your Board to pass a Bond Resolution declaring your intent to do so as early as possible in the planning process. The date your Board passed such a resolution becomes a critical date when determining what expenses related to your facility project are reimbursable. Ideally, all related costs are reimbursed because your school was thinking ahead and the Board passed a resolution a few months prior to actually closing on the acquisition of a facility.

The upfront costs for a tax exempt bond issuance are higher than for traditional financing and generally exceed \$250,000. However, these issuance costs can generally be rolled into the loan balance and the resulting financing package is often superior to taxable debt options. D.C. bond applications are good for 3 years and take several months (including council vote) to obtain approval, so early planning (and execution) is critical, especially if revenue bonds will be used for project finance vs. refinancing short-term construction financing.

Most commonly schools work with a commercial bank that purchases the bonds from the district, which then loans the funds back to the school. In practice, the arrangement looks like a loan from the bank to the school. Banks may either hold the bonds in their investment portfolio (bank-held bonds), or re-market the bonds to investors outside of the bank (re-marketed bonds). In both situations, the bonds typically have a variable, or semi-fixed interest rate with reset or call provisions. While this financing is viewed as permanent, the call options built in at 3-10 year intervals result in some periodic liquidity/refinance risk to the school over the life of the financing. And, of course the school is subject to interest rate risk. Such risk may be reduced with interest rate swap or cap contracts.

Community Development Financial Institutions (LISC, Enterprise Community Partners, NCB Capital Impact, Self-Help) can partner with a commercial bank to issue bonds through the CDFI bond program. For larger projects, multiple CDFIs issue a portion of the total project funding required. An advantage of the CDFI bond program is upfront costs that are lower than a direct offering (discussed below), and long-term fixed rates. That said, the interest rates are generally higher than a direct offering, and the loan-to-value ratio will constrain the allowable loan amount. However this is not long-term interest rate risk or refinance risk with this option.

Schools may also issue bonds directly to investors with the help of an investment bank (typical players are Piper Jaffray, PNC Capital Markets, and Robert W. Baird & Co.). In the direct offering scenario, the school would have to be rated by a rating agency (Standard and Poor's, for example) as part of the direct offering process. The upfront costs for direct offerings are the highest of all tax-exempt bond financing options (often double or more compared to bonds issued in conjunction with a commercial bank), but they are one of the few solutions to provide 30 year fully-amortizing fixed rate financing. As such, the high upfront costs can be viewed as a form of insurance against future interest rate and refinance risk.

The final aspect of tax-exempt bonds issued directly to investors is that the borrowing capacity of the school is based on cash flow instead of the loan-to-value ratio of the project. Thus, schools with strong cash flow may be able to issue a more bonds via a direct offering (receive a larger loan), if the loan-to-value constraints of the project do not allow for a big enough loan to support the project.

The office responsible for the issuance and sale of tax-exempt and taxable municipal revenue bonds or other obligations in D.C. is the D.C. Revenue Bond Office. Proceeds are used to finance, refinance, and reimburse costs of acquiring, constructing, restoring, expanding, improving, equipping, and furnishing real property and related facilities. The D.C. Revenue Bond Application information is available online at <http://dmped.dc.gov/page/dc-revenue-bond-program>.

Contact Information:
DC Revenue Bond Office
Mr. William Liggins
202-724-6199
william.liggins@dc.gov

The law firm Orrick, Herrington & Sutcliffe LLP often serves as bond council for D.C. public charter school bond issuance and has published a useful resources (<http://www.orrick.com/Events-and-Publications/Documents/4759.pdf>). Contact Darrin Glymph for more information dglymph@orrick.com.

Credit Enhancement (applicable to construction/short term and permanent financing)

In an effort to help charter schools obtain financing, the Federal and District Governments have worked to establish pools of funds for credit enhancement. A credit enhancement is a guarantee for the lender that the guarantor will help repay the loan if the school defaults. Credit enhancements reduce the risk taken by a bank when they lend money to schools and make banks more willing to lend to charter schools at lower prices. The enhancements are usually structured to diminish over time (i.e., a 4 or 5 year period) as schools develop a track record of making their loan payments and build their balance sheets. While credit enhancements are mainly used for mortgages and bond financing, some enhancements may be used to guarantee a lease or a leasehold improvement loan. Applying for a credit enhancement is very similar to applying for a loan itself, with the same information and documentation used for both. The following organizations provide credit enhancement for charter schools in Washington DC:

- Building Hope's America's Charter – Provides loan guarantees ranging from \$250k to \$1M in size to help charter schools improve the affordability of facility acquisition/renovation financing. If your project is selected, they will guarantee mortgage loans, leases, and leasehold improvement loans. More info can be found at www.buildinghope.org.
- CSDC's Building Block Fund – CSDC has been the largest financial intermediary and credit enhancement provider to charter schools nationally for more than a decade. Its Building Block Fund credit enhancement program is focused on getting charter schools into safe, modern, economical and efficient facilities. CSDC essentially provides “repayment assurance” necessary to close a deal. See: <http://www.csdcc.org/what-we-do/lease-loan-guarantees.aspx>.
- OPCSFS' Credit Enhancement Revolving Fund - The Credit Enhancement Revolving Fund provides enhanced credit, lease guarantees, and access to financial assistance to eligible public charter schools for the acquisition, renovation, and/or construction of school facilities.

Other Potential Credit Enhancements and Forms of Payment Assurance

Assignment of facilities allotment

Banks can obtain a perfected security interest in the facilities payment schools receive from the city. This gives banks control of these funds, enabling them to reduce the risk of nonpayment by a school. Many banks will request this control as a prerequisite for lending to a charter school. These are the only

funds of which control can be transferred to the bank; the general per pupil funding cannot be used in this way.

Personal Guarantees

Some schools have been able to get founders, board members, and parents to put up personal guarantees for school loans. These guarantees may be for the entire loan or for a limited piece of the loan. With these guarantees, people are taking personal responsibility to pay back the loans in the event the school cannot. This type of guarantee reduces the risk the bank is taking and can often enable the school to borrow money when other options fail.

Corporate Guarantees (parent corporation, EMO, benefactor, etc.)

Some schools have been able to get corporations and foundations to put up guarantees for school loans. Like personal guarantees, these guarantees may be for the entire loan or for a limited piece of the loan. With these guarantees, the foundations and/or corporations are taking responsibility to pay back the loans in the event the school cannot. While difficult to find, this type of guarantee reduces the risk the bank is taking and may enable the school to obtain a loan.

Pledge of other assets (school assets, corporate assets, personal assets, etc.)

Banks are also willing to use pledges of assets to help reduce the risk of loans. These assets are pledged to the bank and may be seized and sold if the school defaults on its loan. There is a high degree of flexibility in the types of assets that can be used. It is common for most commercial loans to require that the school pledge not only its real estate, but all of its other assets too. Personal assets (stock, CD accounts, real estate, etc.) may be used as long as people are willing to accept the loss of control of the asset during the loan and the risk of losing the asset if the school defaults. Some foundations and corporations have been willing to take on this type of risk as a community investment.

Partnerships

Charter schools may be able to establish partnerships with organizations in which the partner can borrow money for the school or the partner can help the school qualify for a loan by taking on some of the school's repayment risk—essentially acting as a co-signer for part of the loan balance. These partnerships are easiest to establish as formal sponsorships as the school is being formed. Many community service groups and educational organizations have established partnerships to set up charter schools.

Evaluate turnkey facility/financing solution providers

Small or newer schools without a credit history (less than 2 years operating history) and/or with limited real estate and financing expertise within their management team or board of trustees may elect to work with a turnkey charter school facility solution provider. There are currently two turnkey facility solution providers serving the Washington, D.C. charter school market:

- *Charter Schools Development Corporation (CSDC)* - Through its Turnkey Development Program, CSDC assumes the role of property owner, developer, and manager, providing charter schools with facilities at market or below-market rates. The CSDC turnkey program is a 'lease-to-own' model that enables a school to establish a sound operating record during the leasing period so that it can qualify for financing to execute the purchase option in the later years of the lease. For more details about this program and CSDC, visit <http://www.csdc.org/what-we-do/real-estate-services.aspx> or call 443-561-1280 for more information.
- *Building Hope* - Building Hope offers real estate technical assistance and facility financing credit enhancement, and manages a charter school incubator providing new schools with

short-term start-up campus space. For more about Building Hope's programs in support of charter schools see www.buildinghope.org or call 202-457-1993 for more information.

Apply for your loan(s)

When you know your borrowing needs and the type of loan you want and have had initial feasibility discussions with a loan officer from a bank, it is time to fill out a formal application. The application will provide potential lenders with the detailed information they need to decide if they want to lend money to your school. ***We recommend that any charter school seeking to secure funding for a facility acquisition or renovation project engage at least two non-profit lenders and two traditional banks in underwriting prior to making a borrowing decision.*** You are trying to determine which lender is the best fit for working with your management team and Board of Trustees to secure the financing you need to successfully complete your facility project. Competition between banks will usually result in lower costs (lower interest rate or at least lower fees), or better terms (longer loan period or higher loan amount) for your school.

You do yourselves no favors working with a single lender. In an ideal situation you are generating interest from both traditional lenders and non-profit lenders who have previously expressed an interest in lending to charter schools. By requesting terms sheets from multiple lenders you are working to generate interest in your facility transaction with multiple prospective lenders. All lenders are different. Each lender interested in your facility project will communicate their interest to you and send you some form of preliminary written interest. This usually arrives as a proposed term sheet or a letter detailing the general terms the lender is seeking (interest rate, term of loan, length of amortization, general restrictions or covenants the lenders is requesting, debt service coverage requirements, debt service reserve requirements, credit enhancement requirements, etc.)

Working your way through the various term sheets requires a commitment of your time. The finance committee of your board should be engaged to assist with the review of the various term sheets (hopefully your project has generated multiple term sheets) and help the school leadership narrow down the offers to the one they believe best serves the interests of the school. For example, a school looking to finance their one and only campus may be more comfortable with a covenant restricting the ability of the school to borrow additional funds in the future whereas a school looking to open multiple campuses over time would not be thrilled to see a restrictive covenant along those lines. A school looking to add campuses over time would seek a term sheet that does not include restrictive language and may be willing to accept other covenants, say a higher debt service coverage ratio, in order to ensure their borrowing flexibility going forward. Similarly, a charter school with only one campus and no plans to expand should be focused on securing the lowest interest rate possible or a long amortization to lower the monthly amount due, even if it means restrictions on future borrowing.

If you have successfully attracted three or more term sheets from lenders for your facility project you should, after reviewing, select two lenders with proposed terms aligned with your needs. Now you begin to negotiate on the key terms, if any, you have identified as needing improvement. Often times a school will want to request a few modifications (e.g., slightly lower interest rate, longer amortization period, lower origination fee, lower debt service coverage ratio, minimal restrictions on capital spending) to better align the terms of the financing with the fiscal situation and needs of the school.

After negotiating with the two lenders you will then need to select the lender with the set of terms and conditions you believe best suits the needs and capacity of your school. You may also find that you and your financing committee feel extremely comfortable with a particular lender and you want to work with them. You will then work with the identified lender to move from a preliminary term sheet to a final term sheet (or a formal commitment letter depending upon the lender).

By this point you may have spent many months communicating and negotiating with lenders. This is not a quick process no matter what others may tell you. Banks are conservative by nature and they will do a lot of underwriting and work to understand your school, leadership team, board of trustees, and the underlying creditworthiness of your entire enterprise. The more organized and aligned your team and financial information, projections, etc. are, the faster a bank can complete their underwriting and help you get to closing so your facility project can begin.

Because loans generally need to be approved by the bank's loan committee, your loan officer may not have the authority or ability to ensure that your loan gets approved. Working with multiple banks provides back-up options in case your preferred bank changes its mind and decides not to pursue your loan.

After you have a final term sheet or commitment letter, it generally takes 75 to 90 days to close a transaction, depending on the type of financing. Generally everything from title surveys to environmental assessments to appraisals must be completed during the process, along with various loan documents. The more lenders and sources of funding a project requires, the more documents and inter-creditor agreements will be required to govern the relationships and respective rights and obligations of all the parties involved.

Components of a loan application

While the required documents may vary slightly bank to bank, you should be prepared to provide a cover letter on loan purpose, amount, and terms requested, with copies of the following documents:

1. The school's current charter agreement.
2. Contact information for the primary contact of the school's chartering authority.
3. Current information on the school's mission, curriculum, senior staff, and governing board.
4. Information on student performance (test scores, attendance, promotion, graduation rates, etc.). Comparisons between actual results achieved and performance goals. Results of parent satisfaction surveys, if available.
5. Banking and trade references.
6. Contact information for school's general counsel, independent accountants, and insurance agents.
7. Historical and projected enrollment levels, by grade.
8. Current budget, with major assumptions detailed.
9. Current interim financial statements for the past three years (since opening, if open for less than three years). Audited financial statements should be provided if available.
10. Organizational documents (articles of incorporation, bylaws, tax exemption approval).
11. For leasehold improvements, a copy of present/proposed lease, plans, and specifications, estimated costs, and a projected construction timeline.
12. For acquisition, a copy of the purchase agreement and information available on the property being acquired.
13. For renovation of an existing property or new construction, a copy of the deed to the property, survey/site plan and title insurance, plans, specifications, estimated costs, and a construction timeline. Copies of appraisals and environmental surveys, if available.
14. For refinancing of existing debt, provide copies of notes and collateral documents (deeds of trust/mortgages and security agreements), as well as current balances.
15. Sources and uses of funds for the planned facilities. If fundraising is to be a significant source of funds, provide details on fundraising plans, status, and prior experience.

Maximize your chance of securing a loan

Banks are very conservative when they lend money. They want to minimize the risk of default on any loan while maximizing the return. If you want a loan, you need to convince a loan officer that it will be

repaid. Show them your annual budget, your most recent financial statements (income statement and balance sheet), and your future years' financial projections. Be prepared to explain how your school manages its finances (e.g., computer software, bookkeeper, accountant, board finance committee). Know what kind of collateral, or security, you can offer for the loan. This is the lender's secondary source of repayment if you do not make your loan payments and default on the loan.

Lenders have a variety of requirements regarding collateral – ask what they are and figure out how you can meet them. Banks look at a number of risks when they make their decisions; the risk of the school failing to meet their payments (from financial mismanagement, funding cuts, a lack of recruiting students, etc.). If you understand how the lender will evaluate your loan request, you can make a better case to the lender about why your school is a good credit risk. Lenders to charter schools are starting to request academic performance data as well, since loss of a charter for academic reasons eliminates the source of repayment for their loan. As a result, with each successive year, schools have to perform well fiscally and academically to secure significant facilities funding on good terms.

Below are the primary areas of focus for a lender.

The C's of Credit for Charter School Financing

Character

- Program reputation and academic results
- School management assessment
- Board leadership assessment
- Relationship with chartering authority

Capacity

- Funding sources: trends and stability
- Cash flow analysis
- Financial assessment: historical and projected
- Enrollment trends: historical and projected
- Adequacy of facilities and equipment
- Outside support: related organizations and CMOs

Collateral

- Assignment of municipal payments
- Assignment of deposit funds
- Real estate and/or furniture, fixtures, and equipment (FFE)
- Guarantees
- Credit enhancements

Capital

- Equity: contributed capital vs. retained earnings
- Local political support for charter schools
- Achieving critical mass: current and projected trends in charter school enrollment
- Relationship between local public schools and charter schools
- Facilities availability
- Local financing availability

Charter Authorities

- Role of local charter authority
- Assessment of charter approval process
- Charter terms: conditions for renewal
- Review of charter school reporting, access to public information
- Relationship between charter authority and local school board

Section 7.6: Field Permitting

1. Overview

If you would like to request the use of D.C.'s parks, fields, or pools for athletic, after-school, or recreational programs at a guaranteed time, you must first obtain a permit from the D.C. Department of Parks and Recreation to do so.

The permitting process is as follows:

3. Submit online application via the DPR website: dpr.dc.gov/service/dpr-permits-and-reservations.
4. A DPR permit office will review the application and contact you within 7 business days.
5. After all required documentation is received, DPR will issue a notice of availability and an invoice with associated fees and deadline for payment.
6. Once payment is received, DPR will then issue the permit.

DPR awards field preferences in the following order:

1. DPR Programs
2. DC Public Schools & Public Charter Schools
3. DPR Partners
4. Private Youth Leagues
5. Private Adult Leagues

7. Attachment 7.1: Needs Assessment Worksheet

	Minimum	Maximum	
Interior Space Needs			
1. Estimate gross square footage needed using either Formula A or Formula B			
Formula A: number of students x square feet per student (60-120 sq. ft. per student)			
_____ x _____ =		to	or
Formula B: number of classrooms x square feet per class (750-1000 sq. ft. per class)			
_____ x _____ =		to	
2. Calculate additional interior space for the following:			
choose spaces applicable to your program, rough square footage estimates given):			
Offices (70-100 sq. ft per office)		to	
Gym (5 sq. ft per student)		to	
Cafeteria (4-8 sq. ft per student)		to	
Nurse's suite (600 sq. ft)			
Warming kitchen (500 sq. ft)			
Library (3-4 sq. ft per student)		to	
Special needs facilities (750-1000 sq. ft per classroom)		to	
Science labs (750-1000 sq. ft per classroom)		to	
Computer labs (750-1000 sq. ft per classroom)		to	
Bathrooms, Storage/mechanical space, Hallways/circulation (altogether usually 20-30% of building square footage)		to	
3. Sub-total of Interior Space Needs (1A or 1B + 2) =			
		to	
Exterior Space Needs			
4. Calculate additional exterior space for the following:			
Parking spaces (350 sq. ft per space)		to	
Outdoor/play space		to	
5. Sub-total of Exterior Space Needs			
6. TOTAL ESTIMATED SQUARE FOOTAGE (3 + 5)		to	

Source: NCB Capital Impact's *The Answer Key*

Attachment 7.2: Facilities Search: Factors to Consider

Here are factors to consider when searching for space:

1. The number of students that will be attending, initially and over the growth of the charter school
2. The type and number of large and small spaces needed for the age of students and type of school program—e.g., science lab, dance studio, basic classroom—and square footage requirements pertinent to specific space use
3. Administrative or office space
4. Transportation space and access:
 - Public transportation access
 - Utilization of school buses
 - Parking space requirements (staff, visitors, guests, older students)
5. Handicapped accessibility: compliance with Americans with Disabilities Act
 - a. Under Title II of the Americans with Disabilities Act, no student may be denied participation in activities and classes because of lack of accessibility. This provision addresses outside classrooms, recreational areas, bathrooms (minimum of one required), stages, ramps, etc.
6. Outdoor space needs, for recreation or curriculum purposes
7. Zoning, building, and health regulations and codes for educational occupancies
8. Construction materials, including monitored or hazardous materials, e.g., asbestos
9. Air quality – air exchange systems, their prior maintenance, and fresh air
10. Light and acoustics
11. Energy and water use/efficiency
12. Food service requirements
13. Technology readiness – phone lines, wiring, cable access, outlets, etc.
14. Future school expansion plans
15. Location, within the context of transportation and students
16. Building security
17. Condition of the proposed facility (if existing)
18. Need and cost of any modifications, and available funding or financing
19. Permit for Occupancy, approval process, and timeline
20. Projected revenue needed to support complete space and facility costs

Source: *Charter School Facilities: A Guide for Planning Public School Space* by Susan Hollins, <http://www.nhschoolreform.org/PDFs%20and%20Docs/Facilities%20Handbook.pdf>

Attachment 7.3: PCSB Pre-Opening Checklist – Facilities, Furnishings, and Equipment

Area of Review	Documentation Needed
Available space (including classrooms, restrooms, and special purpose space) meets the requirements of the program and the number of students enrolled.	<ul style="list-style-type: none"> • Space meets the needs of the program and number of students to be served
Space is accessible, clean, and well-lit.	<ul style="list-style-type: none"> • Accessible, clean, well-lit space
Classrooms are appropriately furnished and arranged for instruction.	<ul style="list-style-type: none"> • Classroom furnishings meet the needs of the student population and arranged appropriately for instruction
Necessary equipment, including educational technologies, is installed and ready to operate.	<ul style="list-style-type: none"> • Evidence that equipment is installed and ready to operate
A Certificate of Occupancy is on file at the school and PCSB.	<ul style="list-style-type: none"> • Certificate of Occupancy on file at school with an occupancy load that is in keeping with the school's current enrollment • Board staff verification that certificate is on file at PCSB
If needed (e.g., for a school occupying temporary space), parent permission slips are on file.	<ul style="list-style-type: none"> • Parent permission slips
Certificates of insurance are on file at the school and PCSB, meeting at least the minimum levels required by the PCSB.	<ul style="list-style-type: none"> • Certificates of insurance on file at school • Board verification that certificates are on file at PCSB • Minimum levels recommended: <ul style="list-style-type: none"> ○ General Liability - \$1000 per occurrence, \$2000 aggregate ○ Directors and Officers Liability - \$1000 ○ Educators Legal Liability - \$1000 ○ Umbrella Coverage - \$3000; \$5000 if providing transportation ○ Property/Lease Insurance – 100% of replacement cost ○ Boiler and Machinery Insurance - \$1000 (if appropriate actual loss sustained) ○ Auto Liability Insurance - \$1000 ○ Workers Compensation - As required by law

Attachment 7.4: Sample Facilities Management RFP

XYZ PUBLIC CHARTER SCHOOL

NOTICE OF REQUEST FOR PROPOSALS

Facilities Management Services

XYZ Public Charter School, in accordance with section 2204 (c) (1) (A) of the D.C. School Reform Act of 1995 (Public Law 104-134), hereby solicits proposals for facilities management services at its school for the 2010-11 school year.

XYZ Public Charter School will receive bids from Friday, July 18, 2010 to COB Wednesday, July 30, 2010.

The School seeks a one-year contract with specified options for renewals. We are price sensitive and open to ideas to revise our scope slightly in order to generate savings. Feel free to contact us while preparing bids with questions.

Joe Smith is available to give scheduled tours of the facility. He can be reached at 202.555.5555 or joe.smith@xyzpcs.org.

A description of the anticipated services expected is included on the following page.

Facilities Management Services Description

Overview

- M-F, 7AM – 4PM
- Ensure that all equipment is functioning properly
- Recommend minor or major repairs
- Perform any duties necessary for the completion of a job scope of responsibility – includes inspecting the entire facility (all support equipment, structures, furnishings, and grounds)
- Must have HVAC certification and own transportation

Responsibilities

- Perform preventative maintenance and simultaneous minor adjustment of equipment and/or machinery each day. Complete maintenance log sheets daily and turn in weekly to the Director of Facilities.
- Perform minor electrical and plumbing maintenance and repairs.
- Troubleshoot and repair building machinery and equipment in an efficient and responsible manner in the shortest time possible to avoid inconvenience to faculty and students.
- Notify central facility if a visitor comes into school to perform inspections, e.g., Fire Marshall
- Perform a daily walk-through inspection of all public areas of the building and grounds. Replace burned or broken light bulbs or fixtures.
- Be familiar with the building fire alarm system and evacuation procedures and respond without hesitation to all alarms and emergency situations.
- Keep and maintain a daily log of events and activities in the building.
- Maintain a safe environment in all areas of the property, including but not limited to work and equipment areas, taking into account the health and well-being of faculty, students, and co-workers alike.
- Maintain inventory and order replacement stock (e.g., filters, light bulbs, motor relays, etc.), as required.
- Respond to emergency situations resulting from inclement weather, and assist with snow removal and other tasks as needed.
- Respond to school administration requests in a timely manner.
- Coordinate on a daily basis with the Director of Facilities on current or anticipated activities at the buildings.
- Assure proper certification of backflow preventers and grease traps.
- Check time clock operation for all HVAC equipment and security lighting.
- Coordinate major service and repairs such as HVAC equipment failure, fire alarm certification and testing, fire extinguisher certification, and elevator testing and certification.
- Duties and responsibilities subject to change and be adjusted to best fit the school's needs.

Attachment 7.5: Sample HVAC Maintenance RFP

XYZ PUBLIC CHARTER SCHOOL

NOTICE OF REQUEST FOR PROPOSALS

Heating, Ventilation, and Air Conditioning Maintenance Contract

XYZ Public Charter School, in accordance with section 2204 (c) (1) (A) of the D.C. School Reform Act of 1995 (Public Law 104-134), hereby solicits proposals for a heating, ventilation, and air conditioning maintenance contract at its school for the 2010-11 school year.

XYZ Public Charter School will receive bids from Friday, July 18, 2010 to COB Wednesday, July 30, 2010.

The School seeks a one-year contract with specified options for renewals. We are price sensitive and open to ideas to revise our scope slightly in order to generate savings. Feel free to contact us while preparing bids with questions.

Joe Smith is available to give scheduled tours of the facility. He can be reached at 202.555.5555 or joe.smith@xyzpcs.org.

A description of the anticipated services expected is included on the following page.

HVAC Maintenance Description

Overview

- Maintenance four times per year on all HVAC equipment.

Responsibilities

- Check all motors and record running amps.
- Clean, inspect, and adjust all belts, pulleys, and couplings.
- Inspect, clean, lubricate, adjust, and check operation of equipment per manufacturer recommendations and design.
- Make any adjustment, minor repair, or service to maintain equipment.
- Check compressor oil levels if applicable.
- Check economizer operation.
- Replace belts annually or as needed.
- Leak check equipment.
- Replace filter as needed.
- Check and adjust if necessary all temperature safety and refrigerant controls.
- Chemically clean condenser coils yearly.
- Check pressure relief dampers and motors for proper operation.
- Install CDC tabs in condensate tray.
- Clean burner assembly.
- Record and report any mechanical problems found during inspections.
- Perform spring and winter start-up.

Not included

- Replacement or repair of non-moving parts of the heating, cooling, and ventilating systems, such as duct work, electric heaters, thermostats, compressors, and pumps.
- Electrical wiring, except that connected from starter to mechanical equipment.
- Addition of any items of equipment or performance of any safety test or corrections in design as recommended or required by insurance companies, government, state, municipalities, or other authorities.
- Internal repairs of compressor motors and/or compressors.
- Piping other than refrigerant piping.
- Equipment damage by freezing weather.

Attachment 7.6: Sample Janitorial Services RFP

**XYZ PUBLIC CHARTER SCHOOL
NOTICE OF REQUEST FOR PROPOSALS**

Janitorial Services

XYZ Public Charter School, in accordance with section 2204 (c) (1) (A) of the D.C. School Reform Act of 1995 (Public Law 104-134), hereby solicits proposals for janitorial services at its school for the 2010-11 school year.

XYZ Public Charter School will receive bids from Friday, July 18, 2010 to COB Wednesday, July 30, 2010.

The School seeks a one-year contract with specified options for renewals. Please also include rates for extra cleaning days (e.g., Saturday night events that would require a light cleaning crew). We are price sensitive and open to ideas to revise our scope slightly in order to generate savings. Feel free to contact us while preparing bids with questions.

Joe Smith is available to give scheduled tours of the facility. He can be reached at 202.555.5555 or joe.smith@xyzpcs.org.

A description of the anticipated services expected is included on the following pages.

Day Porter/Maintenance Supervisor Description

Overview

- M-F, 7AM – 3:30PM (estimated)
- Responsible for supplying all cleaning supplies (including bathroom paper towels)

Responsibilities

- Police outside area.
- Police halls and stairways.
- Keep entrance door clean.
- Police men’s and women’s room.
- Police and sweep/dry mop elevator cabs as required.
- Lay down and remove weather mats as necessary.
- Dust all high reach areas including locker tops, structural ledges, mirror tops, partition tops, and ledges.
- Clean cafeteria.
 - Dust mop and wipe off tables and chairs
 - Move tables and chairs.
 - Sweep and dust mop floor.
 - Wet mop floor.
- Clean all sensitive areas (e.g., computer lab, principal’s office, nurse’s office, library, teachers’ lounge, art room).
 - Move desks and chairs (as needed).
 - All flooring swept/dry mopped daily.
 - All carpeted areas and rugs vacuum-cleaned daily.
 - Wastepaper baskets, receptacles, and recycling containers emptied and cleaned nightly and damp wiped when necessary.
 - All furniture, fixtures, and windowsills dusted and wiped clean daily.
 - All glass furniture tops cleaned daily.
 - All baseboards, chairs rails, and trim dusted daily.
 - All water fountains washed and cleaned daily.
 - Fill toilet tissue, towel dispensers, and seat covers as required.
- High Dusting (Do all high dusting once a month, including but not limited to the following)
 - Dust all pictures, frames, charts, graphs, and panel wall hangings not reached in nightly cleaning.
 - Dust all vertical surfaces, such as walls, partitions, ventilating louvers, and other surfaces not reached in nightly cleaning.
 - Dust all lighting fixtures.
 - Dust all overhead pipes, sprinklers, etc.
 - Dust all blinds and window frames once every three months.

Sample Schedule

<u>Time</u>	<u>Activity</u>
7AM – 7:25AM	Clean outside grounds
7:25AM – 7:40AM	Police restrooms (check all paper supply)
7:40AM – 10AM	Clean sensitive areas (1 st floor)
10AM – 12PM	Police cafeteria
12PM – 12:30PM	Lunch
12:30PM – 1PM	Mop and clean restrooms & stairs
1PM – 2:30PM	Police sensitive areas

2:30PM – 3PM
3PM – 3:30PM

Stack chairs on all lunch tables & police sensitive areas
Clean all stairwells

Restrooms monitored on each hour of the day and after each movement of students

Evening Janitorial Description

Overview

- M-F, 6PM – 11PM (estimated)
- Responsible for supplying all cleaning supplies (including bathroom paper towels)

Responsibilities

- Move desks and chairs.
- All flooring swept/dry mopped nightly.
- All carpeted areas and rugs vacuumed nightly.
- Wastepaper baskets, receptacles, and recycling containers emptied and cleaned nightly and damp wiped when necessary.
- All furniture, fixtures, and windowsills dusted and wiped clean nightly.
- All glass furniture tops cleaned nightly.
- All baseboards, chairs rails, and trim dusted nightly.
- All water fountains washed and cleaned nightly.
- Fill toilet tissue, towel dispensers, and seat covers as required.
- High dusting (Do all high dusting once a month, including but not limited to the following)
 - Dust all pictures, frames, charts, graphs, and panel wall hangings not reached in nightly cleaning.
 - Dust all vertical surfaces, such as walls, partitions, ventilating louvers, and other surfaces not reached in nightly cleaning.
 - Dust all lighting fixtures, overhead pipes, sprinklers, etc.
 - Dust all blinds and window frames once every three months.

FLOOR CARE/MAINTENANCE OF CLASSROOMS, COMMON AREAS, AND HALLWAYS

- Sweep and dry mop classroom floors nightly.
- Wet mop common area floors nightly.
- Dry mop common area floors nightly.
 - Use auto-scrubber to apply wet application with neutral cleaner.
- Use squeegee apparatus to dry floor.
- Use high speed floor machine on all resilient tile floor.
- Maintain sheen throughout the facility.

RESTROOM MAINTENANCE

- All flooring swept and mopped nightly.
- All mirrors, powder shelves, bright work, etc. including flush meters, piping, and toilet seat hinges washed and polished nightly.
- All basins, bowls, urinals, and toilet seats (both sides) washed nightly.
- All partitions, tile walls, dispensers, and receptacles washed nightly.
- Paper towels and sanitary disposal receptacles emptied and cleaned nightly.
- Machine-scrub flooring when necessary, but not less than once per month. Special emphasis on areas under urinals.
- Wash all partitions, tile walls, and enamel surfaces monthly with proper disinfectant when necessary, but not less than once per month.
- High dust monthly.
- Dust exterior of lighting fixtures monthly.
- Remove graffiti.

Attachment 7.8: Sample Incident Report

INCIDENT REPORT

What happened/what was the crisis event?

When did it occur? Date: _____ Time of Day: _____ AM PM

Where did the crisis/event occur?

Who else witnessed the event?

Person Completing Section: _____ Date: _____

The Principal should complete the rest of the form.

What Immediate Response Actions were taken?

What other agencies were involved/contacted?

Were any students/staff members injured or missing?

Principal's Signature: _____ Date: _____

Attachment 7.9: Sample Emergency Drill Report

EMERGENCY DRILL REPORT

Date of Drill: _____

Weather Conditions: _____

Time Alarm Sounded: _____

Time Last Person Exited: _____

TOTAL TIME TO EXIT: _____ **minutes**

Time Everyone Accounted For: _____

TOTAL DRILL TIME: _____ **minutes**

Number of Students: _____

Number of Staff: _____

Comments/Problems and Changes Needed:

Person Completing Form: _____

Principal Signature: _____

CHAPTER 8: COMPLIANCE & REGULATION

[Section 8.1...Public Charter School Board - Compliance and Monitoring](#)

[Section 8.2...Federal Grants - General Fiscal Requirements](#)

[Section 8.3...Federal Grants - Consolidated Application for Title I - III](#)

[Section 8.4...Federal Grants - IDEA](#)

Section 8.1: Public Charter School Board - Compliance and Monitoring

1. Overview

This section briefly discusses the major compliance and monitoring tools used by the PCSB. Note that for all audits and monitoring visits, the PCSB will supply the school with detailed written guidance and instructions in advance in addition to workshops for school leaders. Schools should carefully review this material and use it as the primary source for preparing for the monitoring visit. This manual is simply meant to provide a summary view of regulations for advance planning purposes.

2. Pre-Opening Visit

The pre-opening visit is a review conducted by the PCSB in August for all schools that are starting the school year in a new facility. This includes new schools opening for their first year of operation, existing schools relocating to a new facility, and new expansion campuses of existing schools. The goal is to make sure the facility, staff, and school infrastructure are in full compliance with legal mandates to begin receiving and educating students. In extreme cases, poor performance on the pre-opening visit can delay or prevent the start of school in that facility, so it is important to take the pre-opening visit seriously.

The pre-opening visit focuses on six core areas, each of which is described below. See Attachment 1.8 for the complete Pre-Opening Checklist.

- **Governance and Management:** In this portion of the review the PCSB looks to see that the Board of Trustees is functioning and setting the direction of the school and that key staff positions have been filled. As evidence, it requests copies of recent Board meeting minutes, a Board roster, an organizational chart, and job descriptions/contracts.
- **Staffing:** This portion of the review checks to make sure an appropriate number of teachers have been hired, that basic organizational infrastructure is in place, and that certain HR compliance requirements have been followed. Documentation checked in addition to that described above includes the school staffing plan, signed contracts/position descriptions, employee handbook with proof of distribution to staff, background checks, and paperwork for former DCPS teachers regarding their decision to opt in or out of the DCPS pension plan.
- **Curriculum and Instruction:** Reviewers in this portion of the rubric are looking to see that adequate instructional materials/supplies are on hand or ordered, school calendar and class schedules exist and have been shared with families, a staff orientation has been held, and provisions have been made for the provision of special education services. Documentation includes invoices/purchase orders for materials, a copy of the school calendar and student schedules, agendas/sign in sheets from the student orientation, contracts for special education staff or contractors, and documentation that PCSB bid requirements for contracts greater than \$25K have been followed (see Section 2.2: Procurement for details).
- **Students and Parents:** Reviewers are looking to see that student- and parent-related procedures are in place and have been followed. These include proper parent orientation, enrollment procedures, special needs identification, records management, suspension and expulsion policies, student records management, and dispute resolution.
- **Operations:** Reviewers use this portion of the review to verify that the necessary arrangements for food service have been made, that health and immunization requirements are being monitored, that written procedures exist for life safety and drug free environment, and that the data systems necessary for federal grants reporting are in place. Documentation reviewed includes Basic Business License, food service contract (plus evidence of the PCSB procurement

policy being followed), school nurse or equivalent contract, policy regarding drug free environment and life safety procedures in faculty and student handbooks, and evidence of data gathering for federal programs.

- *Facilities, Furnishings, and Equipment*: Reviewers check to see that space is adequate and sufficiently well-kept and equipped for the program, that parent permission slips are in place (if needed), and that certificates of insurance and occupancy are on file (see Section 7.1: Facilities Selection for more details).

3. Qualitative Site Review

The Qualitative Site Review (QSR) is the PCSB's on-site review that focuses on the academic program. All schools receive QSRs in the year leading up to charter reviews (Year 4, Year 9, etc.). In addition to their impact on the charter review process, QSR results can be used to inform responses to charter requests for items such as increasing enrollment ceiling or adding grade levels or campuses.

Reviewers in the QSR process examine the school across six dimensions:

- Curriculum
- Instruction
- Assessment
- School Climate
- Governance and Management
- School improvement under NCLB (where applicable).

For a more detailed discussion, the PCSB has created strong documentation for the QSR on the password-protected section of its website (www.dcpubliccharter.com/Login.aspx), which we strongly encourage schools to visit.

4. Performance Management Framework (PMF)

The Performance Management Framework (PMF) is the Public Charter School Board's overarching framework for charter quality management. Each year, the PCSB will evaluate academic performance for each of its schools across four categories: student progress over time, student achievement, gateway measures, and leading indicators.

The overall assessment will determine whether a school is designated a high-performer (Tier I), mid-performer (Tier II), or low-performer (Tier III). These designations will determine whether schools receive rewards or face consequences from the PCSB. Tier I schools will be exempt from the QSR (unless conducted as a part of the charter review or renewal cycle) and will receive recognition of their performance through PCSB public communication. Tier II schools will also be exempt from the QSR (unless designated as Focus/Priority status). Tier III schools will receive a full QSR, and those receiving less than 20% of the total possible points could become candidates for revocation.

The goal of the PMF is to offer a common comprehensive benchmark against which schools can be evaluated. Its mechanisms for escalating attention to struggling schools allow the PCSB to focus its resources on at-risk schools and spare charters from time-consuming audits so long as they are not showing warning signs of deep problems. The PMF's common structure also reduces the risk that schools which set low performance targets will be rewarded with clean review findings while schools that challenge themselves are penalized.

We provide only a high-level overview of the PMF here. For a more detailed discussion, the PCSB has created thorough documentation on the PMF at pcsb-pmf.wikispaces.com.

5. Secondary Records Audit/Transcript Review

The Secondary Records Audit, which is also referred to as the Transcript Review, is a two phase annual review of student transcripts and academic record-keeping procedures in charter high schools. The motivation for the review is that the PCSB is required to certify all graduating seniors from public charter schools and must have a basis for believing that the transcript information they are receiving from charter high schools is accurate. Note that as of the time of publication of this manual, the Transcript Review process was undergoing a major revision, so the information provided below is subject to change.

The first phase of the audit occurs in the March-May timeframe and is known simply as the high school graduation verification. Review teams review the cumulative academic record of each student who is a candidate for graduation against their official transcript and D.C. graduation requirements. For any student who is flagged as ineligible for graduation through this process, it is the school's responsibility to produce any evidence to the contrary in a timely manner. This first phase audit typically lasts two days.

The second phase of the audit occurs in the June-July timeframe and is designed to evaluate the accuracy of the academic records of a random sample of underclassmen. This phase of the audit typically lasts two days.

Schools are asked to provide the following documents to the review team:

- An official roster of seniors presently enrolled
- A list of all seniors who have withdrawn which identifies date of withdrawal and the educational placement of each withdrawn senior.
- A copy of the school-specific graduation requirements
- A copy of each Senior's Memorandum of Understanding
- Copies of senior transcripts for purposes of mark-up
- Verifying documentation of all completed Community Service Hours
- Night School Documentation of Course Completion
- Grading policies and procedures
- Student handbooks
- Parent handbooks
- The school's graduation requirements
- Complete set of Course Catalogues
- List of on-line service providers for on-line course work completed

Using these documents, the review team documents each student's graduation status and produces a summary, which is verified by the school and then sent to OSSE.

6. Epicenter

Epicenter is the PCSB's primary means of 1) receiving electronic documents from charter schools and 2) tracking charter school compliance for purposes of annual performance reviews. Charters are responsible for uploading submissions to the system according to a fixed calendar. Schools receive reminder notifications via e-mail prior to document deadlines as well as notification messages when a submission has not been received on time. The tool allows the PCSB to keep exact track of when items are submitted as well as provide feedback/guidance on the documents that are submitted. It is integral to the PMF (see Section 8.1 for additional information).

7. ProActive

ProActive is the PCSB's online attendance and discipline tracking tool. Schools are required to enter attendance data into ProActive on a weekly basis and discipline on a monthly basis. This can be done manually through data entry or by uploading a template. The PCSB audits ProActive monthly to ensure that schools are up-to-date with data submission. Failure to update ProActive accounts can result in PCSB Board Action.

Section 8.2: Federal Grants - General Fiscal Requirements

1. Overview

D.C. charters can receive federal funding through a number of individual grant programs including IDEA, Titles I-III (ConApp), and Title V-B. Each of these programs involves its own, specific compliance requirements, but there is also a set of general requirements that cuts across all of these programs. While these requirements are defined in multiple locations, the two primary sources are EDGAR (www2.ed.gov/policy/fund/reg/edgarReg/edgar.pdf) and OMB Circular A-87 (www.whitehouse.gov/sites/default/files/omb/assets/agencyinformation_circulars_pdf/a87_20). This section offers a high-level summary of those federal requirements.

2. Checklist

Task	Timeline or Deadline	Submission Requirements and Additional Information
<input type="checkbox"/> Have clearly documented financial policies and controls and adhere to them.	Ongoing	<ul style="list-style-type: none"> - The school should have a robust financial policies manual. Representative policies that might be checked during an audit include: <ul style="list-style-type: none"> - process governing the preparation of budgets and budget amendments - process for tracking expenditures by grant separately - processes that institute adequate segregation of duties among employees responsible for procurement, approval, verification, and disbursement functions
<input type="checkbox"/> Follow federal supplement /supplant requirements.	Ongoing	<ul style="list-style-type: none"> - When spending federal dollars, schools should avoid using federal grant funds to provide: <ul style="list-style-type: none"> - Services required under or paid for by another federal award - Goods or services the LEA funded with state or local funds the prior year - (<i>Targeted Assistance Program schools only</i>) The same services to Title I students that the LEA provides with state or local funds to non-participating students - Schools should offer written guidance to key decision-makers (particularly at the campus level in multi-site systems).
<input type="checkbox"/> Follow federal requirements with reimbursement requests.	Ongoing	<ul style="list-style-type: none"> - Seek federal grant funds only on a reimbursement basis - Federal spending should be reasonable, allocable, and necessary - Only seek reimbursement for items contained in your approved federal grants application (should be policy in financial policies manual to make sure that happens) - Processes should exist to ensure that reimbursement requests cover the appropriate grant period and are approved by the individual managing the grant - Make sure all goods/services the school is being reimbursed for have been both purchased and received by the school - Retain invoices and contracts as backup for reimbursement requests - Spend funds on allowable uses per the legislation authorizing the funds and EDGAR/OMB Circular A-87
<input type="checkbox"/> Obligate and liquidate federal funds in a timely and accurate manner.	Ongoing	<ul style="list-style-type: none"> - Obligations for the current grant period should not be incurred prior to the effective date of the grant (usually the date the Phase I application was submitted) - No lapsing of federal funds - Minimal disallowed expenses - Federal completion reports should be submitted within the required timeframe (usually 90 days after project completion) or the LEA should request a waiver from the state

<input type="checkbox"/> Meet federal time and effort reporting requirements.	Ongoing	<ul style="list-style-type: none"> - All employees paid with federal funds must formally track and document how they are spending their time - If all the funds paying for the employee to support a single cost objective (e.g., the activities the employee work on support a single objective), then the employee or supervisor must complete a Semi-Annual Certification - If an employee works on multiple cost objectives (i.e., the salary is paid for using multiple sources such as 50% Title I funds and 50% per pupil funding formula funds) then he/she must complete a Personnel Activity Report at least once/month - If a school consolidates 100% of its federal and local funds into a single funding stream, time and effort reporting is only required from employees who are being funded with dollars associated with mandatory set asides. <p><i>Additional Information:</i> OSSE Guidance: osse.dc.gov/publication/time-and-effort-guidance-february-2010</p>
<input type="checkbox"/> Conduct annual A-133 audit if expending more than \$500K in federal funds.	Fall	<ul style="list-style-type: none"> - Typically conducted by same firm that handles your financial audit - Must be filed with Federal Audit Clearinghouse - Submit a copy to OSSE
<input type="checkbox"/> Retain audit/review reports and respond to any findings.	Ongoing	<ul style="list-style-type: none"> - Should have copies of any report issued to LEA within past two years - Be able to provide copies of most recent review from PCSB - Retain copies of corrective action plans along with any related approval documents
<input type="checkbox"/> Maintain complete, up-to-date, and accurate accounting records.	Ongoing	<ul style="list-style-type: none"> - Should have mechanism for tracking expenditures against the approved budget for each federal grant (including set asides) and ensuring that federal funds are not comingled - Transactions should be recorded and posted in the books at least every 30 days - Accounting function should be separate from procurement and receiving - School should retain financial records and relevant supporting documentation in a secure location for minimum of 5 years
<input type="checkbox"/> Maintain master list of signature authorities.	Ongoing	<ul style="list-style-type: none"> - Examples of required signature authorities include purchase orders, receiving reports, invoices, and time and attendance reports - Signature samples should be maintained for comparison
<input type="checkbox"/> Maintain and follow written procurement policies.	Ongoing	<ul style="list-style-type: none"> - Includes a written code of conduct for any employee involved in the award or administration of contracts (including conflicts of interest, accepting gifts/favors, etc) - Contractors should not be on federal Excluded Parties List (EPL) - Contracts paid for with federal funds must be reviewed/approved by the staff member supervising the grant before contract issuance - Follows requirements of federal statute authorizing the funds, EDGAR, and OMB Circular A-87 in developing/awarding contracts
<input type="checkbox"/> Conduct physical inventory at least once every two years.	Summer	<ul style="list-style-type: none"> - Federal inventory management requirements only triggered if more than \$5K in equipment purchased with federal funds (or labeled as equipment under the law) - Should have written inventory process that includes notifying local law enforcement and filing a police report when equipment has been stolen - Fixed assets should be labeled with inventory tag/serial number

		- Inventory process should confirm equipment is in recorded location, assess condition of equipment, confirm equipment is located in a secure environment, and implement corrective action if problems identified
<input type="checkbox"/> Maintain complete and accurate personnel file records.	Ongoing	Records should include the following for all staff, but in particular for those funded using federal dollars: - Personnel actions related to hiring, separations, promotions, separations, commendations, dismissal, and other adverse actions. - Verification that background checks were conducted on all employees - Timesheets that are signed and dated - Documentation exists supporting pay rates for all employees - Time and Effort certifications
<input type="checkbox"/> Maintain an accurate org chart.	Ongoing	- Should be up to date - Job titles should tie back to written job descriptions
<input type="checkbox"/> Have a complaint procedure policy.	Ongoing	- Any complaints filed should be addressed
<input type="checkbox"/> Document internal controls for payroll administration.	Ongoing	Documented controls should be in place to prevent the following: - The issuance of payroll checks prior to time and attendance being approved for hourly employees - The continual payment to the employee who has been terminated and no longer works for the entity are in place and utilized

Have clearly documented financial policies and controls and adhere to them

All schools should have a robust Financial Policies Manual in place that is updated regularly. Some policies that might be checked during an OSSE audit include:

- Process governing the preparation of budgets and budget amendments
- Process for tracking expenditures by grant separately
- Processes that institute adequate segregation of duties among employees responsible for procurement, approval, verification, and disbursement functions

Follow federal supplement/supplant requirements

Federal grant dollars should be used to supplement, not replace (i.e., supplant) spending that would have happened anyway using local money had the federal funds not been available. LEAs should be able to point to written guidance on this matter that they have provided to key decision-makers at each school site. When spending federal dollars, schools should avoid using federal grant funds to provide:

- Services required under or funded by another federal award
- Goods or services the LEA funded with state or local funds the prior year
- (*Targeted Assistance Program schools only*) The same services to Title I students that the LEA provides with state or local funds to nonparticipating students

Follow federal requirements with reimbursement requests

Federal grants in D.C. work on a reimbursement basis. On at least a quarterly basis, schools should complete the OSSE reimbursement template for the relevant grant to request reimbursement for funds spent to date that were part of the OSSE-approved budget in your grant application. All spending of federal dollars by the school must be reasonable, allocable, and necessary. EDGAR and OMB Circular A-87 offer extensive detail on allowable uses of federal funds (www.whitehouse.gov/omb/circulars_a087_2004).

The school should have processes in place that ensure that reimbursement requests cover the appropriate grant period. The school should also make sure that the individual managing the federal grant in question is included in the approval chain for federal spending and that he/she is able to weigh in BEFORE the funds have been committed to a specific vendor. The school should have a documented process for verifying that all goods/services for which the school is seeking federal reimbursement have not only been purchased and paid for but have been actually received by the school. It should retain invoices and contracts onsite as backup for reimbursement requests.

Obligate and liquidate federal funds in a timely and accurate manner

Schools need to make sure that they are obligating their federal funds in a timely and accurate manner (and submitting the related reimbursement requests). First and foremost, this means that obligations for the current grant period should not be incurred prior to the effective date of the grant (usually the date that the Phase I application was submitted). It also means that schools should be mindful of not allowing their federal funds to lapse or expire unused. OSSE also tracks the magnitude of disallowed expenses submitted by a school, which schools should seek to minimize. Federal completion reports should be submitted within the required timeframe (which is usually 90 days after project completion). If schools are not able to meet that timetable, they should request a waiver from the state.

Meet federal time and effort reporting requirements

All employees paid with federal funds must formally track and document how they are spending their time. There are two different types of documentation that may be required depending on the number of funding streams the employee is working under. OSSE provides templates for both that are available upon request. Both are means of documenting that employees are actually working on the grant objective(s) through which they are being funded.

The Semi-Annual Certification is the simpler of the two methods of documentation. As the name implies, it must be executed twice annually by either the employee or the supervisor of the employee. NCLB regulations even allow the supervisor to fill out a single form for multiple employees. You use the Semi-Annual Certification when the employee is working on and funded by a single cost objective from the standpoint of NCLB. For instance, if 100% of the employee's salary is paid using Title I-A funds (as opposed to 50% Title I-A, 50% Title II-A), you can use the Semi-Annual Certification. The simpler form is merited because you don't have to provide a breakdown between multiple cost objectives.

The more complicated form is known as the Personnel Activity Report (PAR). It must be completed at least monthly and has to be signed by the actual employee, not the supervisor. You use it when the employee is working on multiple cost objectives. For instance, if 50% of the employee's salary is being paid using Title I-A funds and 50% is being paid using general per pupil funding, then you must complete a PAR for that employee.

When a school opts to consolidate all of its local and federal funding into a single funding stream in a schoolwide program, it is generally not required to complete any time and effort documentation for its employees. This substantial reduction in paperwork provides a strong incentive for schools running schoolwide programs to fully consolidate their funds. The school is still required to fill out time and effort documentation when it is paying employees using mandatory set aside funds as these funds cannot be consolidated.

Guidance prepared by OSSE can be found at:

osse.dc.gov/publication/time-and-effort-guidance-february-2010.

Conduct annual A-133 audit if expending more than \$500K in federal funds

Any school that expends more than \$500K in federal funding in a given year must undergo an A-133 audit. These audits check for fidelity in spending federal dollars and are typically conducted by the same firm that handles a school's annual financial audit and occurs at the same time as that audit. After the A-133 audit has been completed, the results must be filed with the Federal Audit Clearinghouse. Your auditor should either handle this for you or provide you with instructions on how it is done.

Retain audit/review reports and respond to any findings

Most federal grant programs involve periodic site visits and audits of the school by OSSE monitoring teams. At the conclusion of the audit, the monitoring teams generally produce a written report summarizing any findings. The school is responsible for providing OSSE with a written Corrective Action Plan indicating how they will respond to the findings. OSSE then indicates in writing whether it approves the Corrective Action Plan or requires adjustments. Schools should retain copies of this entire chain of correspondence and monitoring plans for at least two years, as auditors might request to see it during site visits. Schools should also retain and be ready to provide copies of their most recent PCSB monitoring reviews.

Maintain complete, up-to-date, and accurate accounting records

The school should maintain accounting records that are complete, up-to-date, and accurate. Transactions should be posted in the books at least every 30 days and should include records related to disbursements, authorizations, assets, funds received, obligations, unobligated balances, and any grant-related income (if applicable). The school should follow appropriate segregation of duties and maintain a separation between the accounting function and procurement and receiving. It should retain financial records and relevant supporting documentation in a secure location for minimum of five years. The school should also have a mechanism for tracking expenditures against the approved budget for each federal grant (including set asides) and ensuring that federal funds are not comingled. Separate program activities or program accounts should be documented in the accounting system.

Maintain master list of signature authorities

The school should maintain an up-to-date list of signature authorities for purchase orders, invoices, and time and attendance reports. Signature samples should be maintained for comparison.

Maintain and follow written procurement policies

Schools receiving federal grant dollars should have clear, written procurement policies. See Section 2.2 of the Finance chapter for guidance on charter school procurement. For federal grants purposes, you should make sure that your procurement policy includes a clear code of conduct for any employee involved in the award or administration of contracts. The code of conduct should cover conflicts of interest as well as a prohibition against accepting gifts and favors. The policy should also include a mechanism for ensuring that contractors are not on the federal Excluded Parties List (EPL). Contracts paid for with federal funds must be reviewed and approved by the staff member supervising the grant before contract issuance. The school must also make sure that it is following the requirements of the federal statute authorizing the funds, as well as EDGAR and OMB Circular A-87 requirements in developing/awarding contracts. Procurement standards are found in 34 CFR 80.36.

In addition to federal-specific issues, OSSE monitors might check to make sure the school has general procurement policy elements in place. These include obtaining PCSB approval for all contracts in excess of \$25K; competitively bidding all contracts of material size and selecting the vendor offering best overall value; maintaining clear and organized files for supporting documentation (e.g., contracts, invoices); having procedures in place to ensure invoices are verified for consistency with respect to contract terms for discounts, shipping fees, etc.; and having controls in place to ensure that contract requirements are being fulfilled by vendors.

Conduct physical inventory at least once every two years

When schools purchase equipment worth more than \$5K using federal funds, federal inventory management requirements are triggered. Federal requirements in many ways mirror those imposed by the PCSB, but there are some ways in which they are stricter, and they do introduce additional audit requirements. Some schools attempt to avoid spending their federal dollars on large items of equipment whenever possible.

Schools purchasing items costing more than \$5K with federal funds must have a written inventory process or policy document. The policy should require that all fixed assets be labeled with a numbered inventory tag. A physical inventory must be conducted at least every other year for federal purposes and an inventory list generated. (Note that the PCSB requires schools to conduct inventories annually.) The inventory list should contain a description of the item, serial number, source of funds, titleholder's name, acquisition date, cost, location, use and condition, and disposition data. Disposition data should include the date of disposal and the sales price or method used to determine fair market value. See EDGAR 80.32 for more detailed information (www2.ed.gov/policy/fund/reg/edgarReg/edgar.pdf). When conducting the physical inventory, the school should confirm equipment is in its recorded location, assess the condition of equipment, confirm the equipment is located in a secure environment, and implement corrective action if problems are identified. The school's inventory policy should require that, in the event equipment is suspected to have been stolen, local law enforcement will be notified and a police report filed.

Maintain complete and accurate personnel file records

OSSE monitors will generally check to see that schools are maintaining complete and accurate personnel file records. They pay particular attention to records for employees being paid with federal dollars. Records should include offer letters or contracts that can be used to support the pay rates observed in the payroll register for all employees; documentation related to personnel actions such as promotions, separations, commendations, dismissal, and other adverse actions; verification that background checks were conducted on all employees; and signed and dated timesheets (if applicable). The appropriate Time and Effort certifications should also be in the personnel files of those employees paid with federal funds.

Maintain an accurate org chart

The school should maintain an org chart that is up to date and ties back to written job descriptions.

Have a complaint procedure policy

The school should maintain a formal procedure through which employees and others can submit complaints to the school regarding its handling of federal funds.

Document internal controls for payroll administration

OSSE monitors will frequently check to make sure that the school has documented controls in place for payroll. See Section 3.4 of the Human Resources chapter for details on payroll processes. Elements of the process that might be reviewed by OSSE include evidence of controls to prevent the issuance of payroll checks prior to time and attendance being approved for hourly employees and controls to prevent the continual payment to an employee who has been terminated and no longer works for the entity.

Section 8.3: Federal Grants - Consolidated Application for Title I - III

1. Overview

The Consolidated Application (“ConApp”) covers the Title I, II, and III funding streams created by the federal Elementary and Secondary Education Act (No Child Left Behind). The Office of the State Superintendent (OSSE) administers the application process as well as the compliance monitoring that comes with it. The application process is non-competitive, meaning that while schools do have to meet regulatory requirements to access the funding, they do not compete with one another for the money. Generally speaking, all schools that apply ultimately receive funding. Title I-III funding typically accounts for 6-8% of D.C. charter school funding (the actual percentage will depend on the composition of your student population), so even though there are regulatory requirements associated with the money, almost all D.C. charters opt to receive it.

2. Checklist

Task	Timeline or Deadline	Submission Requirements and Additional Information
<input type="checkbox"/> Complete Phase I application.	June 30	<ul style="list-style-type: none"> - Simple application that includes assurances that the school will follow federal program requirements - Window within which to spend current year Title funds opens (on later of July 1 or date application is submitted)
<input type="checkbox"/> Receive Phase II application template from OSSE.	Late Spring/Early Summer	<ul style="list-style-type: none"> - Includes preliminary funding estimate - School allocates funds in accordance with grant guidelines - Allocation driven by comprehensive needs assessment - Must decide whether to run Schoolwide vs. Targeted Assistance Program - If Schoolwide Program, decide whether to consolidate funds - Involve stakeholders, with particular emphasis on parental involvement <p><u>Additional Information:</u> OSSE usually holds training sessions in the summer to provide information about the application.</p>
<input type="checkbox"/> Account for set asides in application budget.	Summer	<p>Schools may be required or elect to set aside funds for the following purposes:</p> <ul style="list-style-type: none"> - Intervention Strategies for Identified Schools (20% of Title I-A award) - Parental involvement (1% of Title I-A funds if Title I-A award >\$500K) - Administrative Set-Aside (Optional-generally no more than 10%) - Financial Incentives and Awards (Optional-no more than 5%) <p>If you are running a schoolwide program with consolidated funds, you still need to separately report and budget for the set asides.</p>
<input type="checkbox"/> Complete Comprehensive Needs Assessment.	Summer	<ul style="list-style-type: none"> - Create needs assessment team - Identify vision for what the school ideally should be accomplishing - Build school profile and identify focus areas for improvement - Gather quantitative and qualitative data for each of focus area - Analyze the data gathered to identify gaps between the ideal vision for school performance and actual results - Bring in someone not on needs assessment team to critically review data/conclusions <p><u>Additional Information:</u> Federal Guidance: www2.ed.gov/policy/elsec/guid/designingswpguid.doc OSSE Guidance: osse.dc.gov/service/grants-technical-assistance</p>
<input type="checkbox"/> Complete Schoolwide Plan.	Summer	<ul style="list-style-type: none"> - Select approximately three problem areas identified in needs assessment to focus on improving through schoolwide plan - Identify research-based strategies to address identified problems

		<ul style="list-style-type: none"> - Construct SMART goals (see below) related to each of the identified problem areas - Draft plan, making sure plan includes all statutorily required elements (see text below for detailed list) - Establish mechanism for reviewing plan at least annually
<input type="checkbox"/> Phase II of ConApp due to OSSE.	September 30	<ul style="list-style-type: none"> - Approvable application must be submitted by this date. If there are mistakes at this point you will lose the funding! - Submitting drafts for review prior to this final deadline is critical.
<input type="checkbox"/> Hire Highly Qualified teachers and paraprofessionals.	Ongoing	<ul style="list-style-type: none"> - Applies to core subject area teachers only - Primary teachers must have a Bachelor's degree and pass an elementary content test (Praxis II) - Secondary teachers must have a Bachelor's degree and demonstrate subject-area proficiency through other approved means - ELL and SPED teachers in self-contained elementary classrooms or who are core subject teachers of record must be HQ in subject - Instructional paraprofessionals must have high school diploma or GED as well as additional subject area training (see below for details) - Follow parental notification requirements <p><u>Additional Information:</u> OSSE Guidance: osse.dc.gov/service/grants-technical-assistance</p>
<input type="checkbox"/> LEA HQT Plans due.	September 30 (if applicable)	<ul style="list-style-type: none"> - Must have clearly identified planning team. If have not made AYP for three consecutive years and are not 100% HQT, must have OSSE participant on team. - Perform needs assessment - Describe actions to be taken so all teachers will be HQ by year end - Include strategies to increase likelihood of hiring HQ teachers - Include strategies to increase retention of HQ teachers <p><u>Additional Information:</u> OSSE Guidance: osse.dc.gov/service/grants-technical-assistance</p>
<input type="checkbox"/> Collect appropriate Time and Effort documentation for employees paid with federal funds.	Ongoing	<p>Generally, must have employees who are paid with federal grant funds complete monthly or semi-annual certification regarding how they spent their time. See Section 8.3 for details.</p> <p><u>Additional Information:</u> OSSE Guidance: osse.dc.gov/publication/time-and-effort-guidance-february-2010</p>
<input type="checkbox"/> Submit draw requests.	Ongoing (monthly or quarterly)	<ul style="list-style-type: none"> - Submit either monthly or quarterly - Enter LEA's SWP non-personnel expenditures (if any) on SWP tab - Enter non-SWP non-personnel expenditures in the tab corresponding to the Title from which the funding is being drawn. Note, even if you are running a SWP, you need to put all set aside and central office spending on these tabs. - All personnel expenditures, regardless of whether or not SWP, should be entered into the personnel tab - Sign, scan, and submit PDF and Excel versions <p><u>Additional Information:</u> Link to draw request template: osse.dc.gov/service/reimbursement-and-reporting</p>
<input type="checkbox"/> Submit budget amendments (as necessary).	Ongoing	<ul style="list-style-type: none"> - Submit amendment to OSSE using budget amendment template along with narrative explaining why the changes are necessary
<input type="checkbox"/> Submit	January (first	Includes:

Employed Educator Report.	draft), June (final version)	- Information on the courses taught by all teachers and their HQ status - Information on HQ status of instructional paraprofessionals
<input type="checkbox"/> Submit Highly Qualified Progress reports.	September, December, March, June	Includes: - Aggregate core subject HQ class and paraprofessional data - Data relevant to the LEA's implementation of four-week parent notification requirements
<input type="checkbox"/> Request reimbursement for Title funds within designated window.	September 30	- May carry over up to 15% of funds for any title to next year - Once every three years, you may receive a written waiver from OSSE allowing you to rollover more than 15% - Unused set aside funds remain restricted even if rolled over - Report spending of rolled over funds in separate draw request workbook than current year funds

Complete Phase I application

The Phase I application is a simple document in which the school is simply making assurances to OSSE that it will follow various program regulations if it receives funds. It does not require much time to complete. While no funds are awarded as a result of the Phase I application (that comes from Phase II), no federal funds can be obligated prior to the submission of an approvable Phase I application. Typically this application is distributed in May/June and due June 30.

Receive Phase II application template from OSSE

LEAs receive the Phase II application template and preliminary funding estimates from OSSE during the late spring/early summer and are responsible for completing it by September 30. The application is a multi-tabbed Excel tool that calls on schools to make various assurances regarding following federal program requirements and articulate how grant funds will be spent.

The major strands of funding covered by the consolidated application are:

- ***Title I, Part A: Improving the Academic Achievements of the Disadvantaged:*** This program is designed to provide added financial support to LEAs so they can help low income students meet challenging academic standards. If more than 40% of a school's population qualifies for free/reduced lunch, the school may use these funds for schoolwide purposes. If not, the school must demonstrate that the funds are being targeted specifically at its low-income population. See www2.ed.gov/programs/titleiparta/index.html.
- ***Title II, Part A: Teacher and Principal Training and Recruitment:*** This program provides funds to increase student achievement by raising teacher and principal quality through professional development efforts and by increasing the number of highly qualified teachers in the classroom. These funds can also be used to reduce average class size. See www2.ed.gov/programs/teacherqual/guidance.doc.
- ***Title III: Language Instruction for LEP (Limited English Proficiency) and Immigrant Students:*** This program provides funds to help schools implement programs and strategies based on scientific research to aid LEP students in language acquisition.

Account for set asides in application budget

Schools that have been identified as being in need of improvement are required to set aside portions of their Title I funding for specific uses. Schools may also voluntarily choose to designate portions of their funding for certain optional set asides. We outline the various required and optional set asides below.

- *Intervention Strategies for Identified Schools:* Schools that have been designated as being in need of improvement (i.e., Priority School, Focus School or a School Requiring Additional Support) are required to spend at least 20% of their Title I-A allocation to use toward specific intervention strategies (e.g., School Leadership, Effective Staffing Practices & Instruction, Effective Use of Data).
- *Parental Involvement:* LEAs receiving more than \$500,000 in Title I, Part A funding are required to use at least 1% of its Title I-A allocation to conduct parental involvement activities. Parents of children receiving Title I services must be involved in the decision regarding how these reserved parental involvement funds should be used. A common approach is to have the PTA or equivalent parent body vote on how to spend these funds.
- *Optional administrative set-aside:* LEAs can opt to allocate up to 10% of its Title I-A allocation for administrative purposes. While not necessarily prohibited, allocations in excess of 10% will receive close scrutiny from OSSE.
- *Optional set-aside for financial incentives and rewards:* LEAs in school improvement may opt to spend up to 5% of their Title I-A allocation for incentives and awards for the purpose of attracting and retaining qualified and effective teachers.
- *Other authorized “off-the-top” reservations:* Title I, Part A permits LEAs to reserve funds “off-the-top” for certain permissible activities. If the charter LEA plans to use funds for these types of activities, the school should specify the amount and the nature of the activity; the LEA must spend the funds consistent with the application and allowable uses under the regulations. If this option is exercised, OSSE will contact the LEA to gather additional information if needed.

If you are running a schoolwide program with consolidated funds, you will still need to separately report and budget for the set asides. On the grant application spreadsheet, you would report your set asides on the tab for Title I-A and the rest of your spending on the consolidated tab.

Complete comprehensive needs assessment

All schools are required to conduct a comprehensive needs assessment as part of their ConApp. The needs assessment should ultimately inform the allocation of federal and other resources and is a critical part of the schoolwide planning process for schools running a consolidated program. A detailed description of the schoolwide planning process can be found in US DOE’s Non-Regulatory Guidance, which is available at the following link: www2.ed.gov/policy/elsec/guid/designingswpguid.doc. This section offers a high-level overview of some of the material in that guidance.

The comprehensive needs assessment is a formal analysis designed to identify the major challenges and areas that need improvement in a school. The team conducting the needs assessment should review data associated with performance for all students in the school, both in aggregate and by the various sub-groups identified in NCLB such as race, economic status, and special needs status. The data should include but not be limited to performance on the DC-CAS/PARCC. Other potential sources of data include attendance data, discipline reports, parent/teacher satisfaction surveys, and reenrollment data. This needs assessment should be formally conducted every year. Below are the primary steps in the process.

1. The first step in the needs assessment process is to create the project team that will conduct the assessment. If the school is running a consolidated program, this group will also lead staff in the actual development of the schoolwide plan. The group should include representatives from various constituencies in the school community including teachers representing various grade levels and subjects, student support staff such as counselors or discipline staff, parents, and administrators.

The team should include members with expertise on Title I programs and associated regulatory requirements. Typically, the principal or another instructional leader oversees the planning team. The team does not have to be a newly-created body, meaning that schools can charge existing groups or leadership teams with this responsibility.

- Note that documentation such as attendance sheets and meeting minutes should be created to provide evidence that the steps in the schoolwide planning process were conducted for audit purposes. This is particularly important if the school is using an existing leadership group to serve as the schoolwide planning team.
2. The next step in the needs assessment process is for the schoolwide planning team to develop a collective vision of what it is trying to accomplish at a high level. This includes answering questions such as what are the expectations we have for our students and what are the responsibilities the school has to the adults who work in the building.
 3. Once the collective vision has been established, the team should build a school profile. The school profile is a data-driven portrait of the school's student population, community demographics, programs, and mission. It serves as a starting point that helps suggest problem areas that might be addressed in the schoolwide plan. The critical task in creating the profile is to identify which focus areas are most important for the reform of the school. The non-regulatory guidance suggests the school identify focus areas by investigating the following broad categories: student needs, curriculum and instruction, professional development, family and community involvement, and school context and organization.
 4. The next step is for the planning team to gather quantitative and qualitative data that can be used to provide information about each of the focus areas. Quantitative data might include test score performance, passing rates, attrition data, discipline statistics, teacher turnover, and community demographics. Qualitative data can include interviews or written surveys provided to key constituencies such as parents, teachers, or students.
 5. The final step is to analyze the data you have collected to determine a number of areas in which improvement is needed. Generally speaking, you are looking to see how the actual performance of the school as portrayed by the data compares with the vision for what the school should be accomplishing. The non-regulatory guidance suggests the team consider the following questions:
 - What are the strengths and the challenges of the current school program?
 - Does the evidence gathered support staff assumptions about strengths and needs?
 - Are there information gaps? What more do we need to know?
 - What priorities does the information suggest?

Once the team has drawn preliminary conclusions, the guidance then recommends that it bring at least one individual who wasn't part of the team (perhaps a Board member or teacher) in to look at the data and conclusions that were drawn with fresh eyes.

Complete the schoolwide plan

In the ConApp, schools must indicate whether they will be running a Schoolwide or Targeted Assistance program. In Targeted Assistance Programs, federal dollars are spent only on students who meet the federal definition of low income. A classic example of targeted assistance spending might be using federal funds to hire a resource teacher to provide one-on-one or small-group tutoring to low-income students during the day and after school.

Schools with large numbers of low income students (>40%) have the option of running a Schoolwide Program instead of a Targeted Assistance Program. In a Schoolwide Program, federal dollars may be used to serve the entire population of the school provided they are used on research-based programs designed to help boost student achievement. The logic for allowing Schoolwide Programs is that in populations with high levels of low-income students, a targeted assistance model is inefficient and administratively burdensome. Because of the efficiencies associated with the Schoolwide model relative to Targeted Assistance, almost all schools that are eligible based on their poverty level opt to run one.

Schools opting to run a consolidated (as opposed to targeted assistance) program are required to create a schoolwide plan. A schoolwide plan is a reform strategy in which an LEA develops a single, comprehensive plan across functional areas to boost student achievement. The term is meant to stand in contrast to targeted approaches in which separate strategies are developed in isolation to address various performance problems. The theory is that by developing a unified plan for addressing multiple challenges faced by the school, you will end up with a stronger, more comprehensive approach. In the first year a school creates a schoolwide plan, it should be used to define the challenges that plan addresses. In subsequent years, it should be used to inform modifications of that plan.

The schoolwide plan has its foundation in the work done during the needs assessment process. In most cases, the needs assessment will have identified a number of areas in which improvement is needed. Planning experts typically suggest that schools try to address no more than three of these issues in their first year. The planning team should work with school staff to establish what these priorities should be. Once the priorities have been established, the team should work with staff to identify research-based strategies appropriate for meeting each. Finally, the team should translate the priority needs into measurable goals. The plan should include both student achievement goals and goals addressing how the school operates (e.g., a goal might address teacher collaboration or shared leadership). Goals should be written following the S-M-A-R-T principles (Specific, Measurable, Attainable, Realistic, and Timely). In setting your goals, keep in mind that a schoolwide plan must include the following components:

- Schoolwide reform strategies, which must be research-based, strengthen the core academic program, increase the quantity and quality of learning time, and address the needs of all students in the school
- Instruction by highly qualified teachers
- High-quality and ongoing professional development
- Strategies to attract highly qualified teachers to high-need schools
- Strategies to increase parental involvement
- Plans for assisting preschool students in the successful transition from early childhood programs to local elementary schoolwide programs (where applicable)
- Measures to include teachers in decisions regarding the use of academic assessments
- Activities to ensure that students who experience difficulty attaining proficiency receive effective and timely additional assistance
- Coordination and integration of federal, state, and local services and programs

Once the goals and strategies have been codified, the next step is to actually write the plan. There is no federally mandated format for the schoolwide plan, though there are common elements. Typically, it will include the school's mission and vision statements, a concise version of the school profile, and a summary of the needs assessment results. It then discusses the goals for the plan and strategies intended to meet those goals. It should also include a budget and some plan for monitoring the implementation of the plan. The guidance suggests that schools assign a committee to this responsibility. If the school already has a schoolwide plan, it is okay to focus on just revising and building upon it to reflect the new needs assessment results rather than starting from scratch.

The final step in the process is to set up a mechanism for reviewing the results of the plan. The review can be conducted by either an independent consultant or someone who has an affiliation with the school (e.g., staff or Board member), though the guidance recommends that at a minimum an external reviewer be used every several years. The review should look at both how faithfully the plan was implemented and how the achievement results measured relative to target. Within that framework, the reviewer should identify the questions that need to be answered and then collect and analyze the data needed to answer them. Results should be reported back to the full school community, including parents in at least some form. The goal is for the review data to be used to inform and improve the next year's schoolwide plan.

As this entire process is subject to audit, a school must retain documentation related to its three core components: the comprehensive needs assessment, the comprehensive schoolwide plan, and the evaluation. Documentation relating to the needs assessment should include significant information about the achievement of students and conditions in the school that directly affect their academic achievement. Documentation relating to the comprehensive schoolwide plan must contain specific information about how the program will implement the components, how resources will be used, the programs consolidated to support the schoolwide program, and how student assessment results will be disseminated. Documentation relating to the evaluation should include the method of evaluation used, as well as findings that describe the results achieved by the schoolwide program and its implementation.

Phase II of ConApp due to OSSE

Phase II of the ConApp is due to OSSE by September 30. Note that it must be fully approvable by this point. If it is not, the school will lose its federal Title funding. For this reason, it is critical that the school submit a draft or drafts to OSSE during the summer prior to this deadline so it can receive feedback and catch potential errors. OSSE provides clear guidance on the dates by which drafts must be received for feedback to be returned prior to the September 30 deadline (usually mid-September).

The funding year for the ConApp runs from July to the following September, meaning that assuming they submit their paperwork on time, schools have a 15 month period during which they can spend the ConApp funds. Carryover provisions discussed later in this section allow for some funds to be rolled over into the subsequent funding year (see section "Last day to spend prior year's title funds").

Schools running a schoolwide program must decide whether they are going to consolidate their funding streams or leave them separated. Funding received through the consolidated application program is initially broken down into the individual title programs (Title I-A, Title II-A, and Title IV-A). Each of the individual programs contains restrictions on how the dollars associated with it must be spent. For instance, Title III funds must be spent on ELL students. Schools running a schoolwide program have two options with respect to consolidating the individual title funding streams that can result in more easily navigable restrictions on spending. The first is to consolidate all of the federal streams into a single stream and account for the spending in a unified manner. The second goes a step further and consolidates the federal title money and all local funding into a single stream for the entire school. In both cases, you are still responsible for dedicating resources to advance the general principles embodied by the individual title programs, but you are no longer required to specifically budget the separate funding streams to meet each of the individual goals. The key principle is that your schoolwide plan should incorporate the goals articulated by the individual title programs, and the spending you outline in your consolidated budget should be consistent with your schoolwide plan.

Hire highly qualified teachers and paraprofessionals

Highly qualified status is a designation created by NCLB that refers to demonstrated subject-area expertise by a teacher or paraprofessional. For instance, to be deemed highly-qualified in English, a teacher must have an undergraduate degree in English or have taken other steps specified by the law to

demonstrate subject area mastery. Highly-qualified status is distinct from teacher credentialing or licensure, which is a requirement for teaching in D.C. Public Schools but does not apply to charters.

All core subject-area teachers in charter schools are required to be highly qualified. At the primary school level, teachers must have a Bachelor's degree and pass an elementary school content test. Secondary school teachers must have a Bachelor's degree and demonstrate subject area proficiency through one of the following:

- Pass the appropriate Praxis subject test
- Have a major or equivalent (30 semester hours) in the content area
- Have an advanced degree in the content area
- Have National Board Certification in the content area

Instructional paraprofessionals are also required to be highly qualified, though they must meet a lower standard than full classroom teachers. Instructional paraprofessionals must have a high school diploma or GED as well as at least one of the following:

- An associate's degree from an accredited college or university
- Completion of two full years of full-time study (minimum of 48 hours)
- Completion of the ETS ParaPro Assessment with a passing score of 461

Note that in schools that run targeted assistance as opposed to schoolwide programs, only those paraprofessionals paid with federal dollars must be highly qualified.

Schools face requirements in terms of parental notification associated with HQT regulations. At or around the beginning of each school year, schools need to send notification to all parents regarding their right to request information regarding a teacher or paraprofessional's qualifications. Additionally, any time during the year when a student is going to be taught by a non-highly-qualified teacher for four or more weeks, written notification must go out to the parents of that child. Typically, this type of letter will go out at the beginning of the year when it becomes clear a newly-hired teacher will not be HQT, though sometimes staff changes during the year will require that a letter of this type be sent mid-year.

LEA HQT plans due

All LEAs that have not met all of their HQT measurable objectives must submit an HQT improvement plan to OSSE. The LEA must formally identify a planning team to create the plan. If the LEA has not made AYP for three consecutive years, the planning team must include a representative from OSSE.

The improvement plan begins with a needs assessment in which the LEA uses available data to construct a picture of where and how it is falling short in HQT. It then describes actions that will be taken so all teachers will be highly qualified by the end of the year. It should also include strategies to increase the likelihood of hiring HQ teachers and strategies to increase the retention of HQ teachers. OSSE has produced strong guidance on HQT requirements that is e-mailed to schools annually.

Collect appropriate Time and Effort documentation for employees paid with federal funds

See Section 8.3 of this manual for a detailed discussion of requirements. In general, most employees paid with federal funds must submit either semi-annual or monthly certifications indicating how they have spent their time during the month. In the case of the ConApp, an exception is made when the school consolidates all funds into a single program for non-set-aside spending.

Guidance prepared by OSSE can be found at the following URL:
osse.dc.gov/publication/time-and-effort-guidance-february-2010

Submit draw requests

ConApp funds are available on a reimbursement basis. To access them, a school should submit a formal reimbursement request using the official OSSE reimbursement workbooks, which are available for download at osse.dc.gov/service/reimbursement-and-reporting. Reimbursement requests should be submitted either monthly or quarterly (as designated in your application). Newer schools with cash flow concerns generally opt to submit monthly in order to access cash sooner. Schools that have built up cash reserves might consider filing quarterly to reduce administrative costs. Follow the instructions provided in each reimbursement workbook.

Submit budget amendments

Schools may only seek reimbursements for funds included in their OSSE-approved budget. They are free to submit budget amendments during the year. Budget amendments should be submitted on the OSSE budget amendment template, which can be obtained from your program officer.

Submit Employed Educator Reports

The Employed Educator Report (EER) is a report schools are required to compile that lists every class taught by every teacher in the school. The school is required to indicate whether the teacher is highly qualified in that subject and, if he/she is, indicate how they achieved it (e.g., undergraduate major, Praxis, etc.). Schools are required to use standardized codes from a reference book provided by OSSE to indicate the subject of the course the teacher is teaching. The report contains a similar form for paraprofessionals. The EER must be submitted in January. A revised and final version is submitted in June.

Submit Highly Qualified Progress Reports

The Highly Qualified Progress Report is a quarterly report completed by schools that is designed to give OSSE a high-level snapshot of school progress toward 100% compliance with HQ requirements. It asks for the total number of classes taught by subject area and, of those, how many are taught by HQ teachers. Similar data are collected across all subjects for paraprofessionals. It also asks for information regarding the timing and format of notifications sent to parents regarding any non-HQ teachers.

Request reimbursement for Title funds within designated window

Title funds can be spent during a 15-month window beginning July 1 and ending September 30 of the subsequent year. Schools should keep an eye on the September 30 date and try if possible to spend all of their funds by that point. If necessary, schools are allowed to carryover up to 15% of funds for Title I to the next year. Once every three years, a school may receive a written waiver to carryover more than 15%. Unused set aside funds remain restricted for their current use even if they are rolled over into the next year. You should report spending of rollover funds in a separate workbook from the one in which you are tracking current year funds.

Section 8.4: Federal Grants - IDEA

1. Overview

Schools that have elected to be their own LEA for the purposes of special education receive funds through one or two programs associated with IDEA (Individuals with Disabilities Education Act). The goal of IDEA is to ensure that all students with disabilities have available to them a free and appropriate public education that emphasizes special education and related services designed to meet their unique needs and prepare them for further education, employment, and independent living. It seeks to ensure that the rights of students with disabilities and their parents are protected, to assist LEAs with providing for the education of all students with disabilities, and to assess and ensure the effectiveness of efforts to educate students with disabilities.

The funds can help defray the cost of special education staff and be put to other related uses. As is the case with the Title funds, there are regulatory and monitoring requirements associated with IDEA. This section discusses at a high level the process for accessing IDEA funds. You should also review Section 10.1 for more detail on special education programmatic requirements and Section 8.3 for information on general federal grants requirements.

2. Checklist

Task	Timeline or Deadline	Submission Requirements and Additional Information
<input type="checkbox"/> Seek up-to-date guidance from OSSE and attend OSSE's Technical Assistance Sessions.	May (and ongoing)	<i>Additional Information:</i> Special Education Section of OSSE site: osse.dc.gov/service/special-education Federal IDEA website: idea.ed.gov/
<input type="checkbox"/> Receive application template from OSSE.	Summer	Application has three main components: - Assurances: School affirms in writing that it will follow state and federal regulations related to the program and cooperate with OSSE reporting requirements - Programmatic Questions: School describes how it will meet major elements of programmatic requirements - Fiscal Questions: School completes OSSE spreadsheet to calculate estimate of available funding/set asides and builds detailed budget Preliminary funding estimate generally provided now. Includes funding for Section 611 (students aged 3-21) and Section 619 (students aged 3-5).
<input type="checkbox"/> Make required 15% CEIS set aside allocation (if applicable).	Summer	- LEAs found by OSSE to have significant disproportionality (i.e., disproportionate representation of racial/ethnic groups in special education) must reserve 15% of IDEA allocation for Coordinated Early Intervening Services (CEIS) - CEIS are services provided to students who are not currently identified for special education but who need additional academic or behavioral support to succeed in general ed. - Available grades K-12, but particular focus on K-3. - CEIS Funds must be tracked separately from general IDEA funds
<input type="checkbox"/> Build application budget consistent with program requirements.	Summer	Allowable uses include - Child Find activities - Salaries and related benefits for special education teachers who work with students with disabilities - Educational supplies, materials, curriculum, and software directly involved with implementing IEPs for students with disabilities

		<ul style="list-style-type: none"> - Related service providers who work with students with disabilities - Professional development for special education personnel - Necessary and reasonable administrative costs (try to keep below 10%) <p>Schools must build separate budgets for Section 611, Section 619, and CEIS set aside funds.</p>
<input type="checkbox"/> Meet Maintenance of Effort requirements.	Summer (and ongoing)	<ul style="list-style-type: none"> - LEA must maintain consistent level of local (UPSFF) funding for special education from year-to-year (spending may be measured on aggregate or per pupil basis) - Stricter than for Title I funds because effort must be maintained at 100% of prior year's level - Compliance is monitored by OSSE
<input type="checkbox"/> Meet Excess Cost requirements.	Summer (and ongoing)	<ul style="list-style-type: none"> - IDEA funds are intended to pay for EXTRA cost of educating students with disabilities. - LEA must determine how much it costs to educate students regardless of disability status and pay for those baseline costs without IDEA funds. IDEA can only cover costs above the baseline. <p><u>Additional Information:</u> Appendix B of IDEA Part B Regulations: www.gpo.gov/fdsys/granule/CFR-2002-title34-vol2/CFR-2002-title34-vol2-part300-appB/content-detail.html</p>
<input type="checkbox"/> Submit IDEA application.		<ul style="list-style-type: none"> - Once application is complete, have board chair (or designee) execute required assurances (contained in workbook) - Note that equipment purchases in excess of \$5K and construction spending require a separate justification form and specific approval from OSSE
<input type="checkbox"/> Implement special education program in accordance with federal and state guidelines.		<ul style="list-style-type: none"> - Must comply with state and federal programmatic requirements regardless of whether you accept IDEA funding <p><u>Additional Information:</u> See Section 10.1 of Special Populations chapter</p>
<input type="checkbox"/> Follow federal cost principles.		<ul style="list-style-type: none"> - OMB Circular A-87 requires all costs paid with Federal funds to be necessary, allocable, and reasonable. - EDGAR requires 1) financial management, 2) procurement, and 3) inventory management systems - See Section 8.3 for a more detailed discussion <p><u>Additional Information:</u> OMB Circular A-87: www.whitehouse.gov/omb/circulars/a087/a87_2004.html Education Department General Administrative Regulations (EDGAR): www.ed.gov/policy/fund/reg/edgarReg/edgar.html</p>
<input type="checkbox"/> Collect appropriate Time and Effort documentation for employees paid with federal funds.		<ul style="list-style-type: none"> - Generally, must have employees who are paid with federal grant funds complete monthly or semi-annual certification regarding how they spent their time - See Section 8.3 for details. <p><u>Additional Information:</u> OSSE Guidance: osse.dc.gov/publication/time-and-effort-guidance-february-2010</p>
<input type="checkbox"/> Submit draw requests.	Ongoing (monthly or quarterly)	<ul style="list-style-type: none"> - Sign, scan, and submit PDF and Excel versions to OSSE.Reimbursement@dc.gov - Submit either monthly or quarterly

		<u>Additional Information</u> Draw Requests posted on OSSE website: osse.dc.gov/service/reimbursement-and-reporting
<input type="checkbox"/> Submit budget amendments (as necessary).	Ongoing	- Submit amendment to OSSE using budget amendment template along with narrative explaining why the changes are necessary
<input type="checkbox"/> Request reimbursement for IDEA funds within designated window.	September 30	- You have 27 months during which to spend your IDEA allocation (contrasts with only 15 months for Title I) - You should track each year's spending of IDEA funds separately and submit separate draw requests - Unlike Title I, there are no carry-over provisions. You must spend your IDEA allocation within the 27 month period

Seek up-to-date guidance from OSSE and attend OSSE's Technical Assistance Sessions

The Office of the State Superintendent of Education's Disclaimer:

OSSE administers the IDEA Part B grant program and is the authoritative source on all federal grants requirements. The information provided in this manual is at a summary level only and regulations might have changed since publication of the manual. We recommend that you consult with OSSE for definitive guidance. OSSE provides guidance through four primary avenues.

- **Program Coordinators**: Every school is assigned an IDEA Part B program coordinator at OSSE.
- **E-mail Communication**: OSSE sends periodic guidance, policy updates, and training announcements to schools during the year via e-mail. It offers an electronic newsletter that you can subscribe to by e-mailing osse.newsletter@dc.gov. In addition to the newsletter, e-mails are sent throughout the year to the designated IDEA contact person OSSE has on file for each school. To update or confirm your school contact person for these e-mails, contact your OSSE Program Coordinator.
- **Training Webinars and Workshops**: The largest of these trainings is the annual Federal Programs Boot Camp. Schools should make a point to attend this training annually, as it is a critical means of staying on top of changing regulatory and program requirements. Schools should also keep an eye out for training workshops and webinars OSSE offers during the year. These are announced through e-mails to designated program contacts and the OSSE newsletter.
- **Postings on the OSSE website**: OSSE has posted extensive guidance on the special education section of its website. See osse.dc.gov/service/special-education and the Special Education Monitoring and Compliance Manual (osse.dc.gov/sites/default/files/dc/sites/osse/publication/attachments/Monitoring%20and%20Compliance%20Manual%20IDEA%20Part%20B%209.2011.pdf).

We recommend that schools actively pursue information through all four of these options. You can also find broad federal guidance at idea.ed.gov.

Receive application template from OSSE

The application for IDEA Part B funds consists of three primary components:

- **Assurances that the school will meet key fiscal and programmatic requirements of IDEA**: In this section, schools are asked to sign assurances regarding administration of their special education programs and expenditures of grant funds. Assurances include affirmations that they are following District and IDEA guidelines in program administration, that funds will be spent in accordance with program guidelines as well as state and federal regulations, and that the LEA will comply with OSSE reporting requirements.

- ***Programmatic Questions:*** Schools are asked to describe how they will implement major programmatic requirements of IDEA and local special education laws. These include Child Find, evaluation timelines and requirements, IEP development, student transfers/least restrictive environment requirements, post-school transitions, and due process issues. See Section 10.1 of the Special Populations chapter for a broader discussion of programmatic requirements.
- ***Fiscal Questions:*** Schools complete a workbook that begins by calculating available funds net of any set asides. Schools then create a detailed spending plan describing in detail how program funds will be allocated.

Schools typically receive preliminary funding estimates at or around the same time they receive the application template. These estimates are for planning purposes only and change once final enrollment numbers are known. Schools can receive funding streams under section 611 or section 619. Section 611 is intended for students aged 3-21, while section 619 is limited to students aged 3-5. Note that IDEA funding is only available to schools that are their own LEAs for special education. Schools using DCPS as their special education LEA still receive the preliminary funding notification from OSSE, but DCPS completes the grant application and receives the funding for those grants. See Section 10.1 of the Special Populations chapter for more discussion of the tradeoffs involved in using DCPS as your LEA for special education.

Make required 15% CEIS set aside allocation (if applicable)

If an LEA is found by OSSE to have a disproportionate representation of racial/ethnic groups in special education (“Significant Disproportionality”), it must begin reserving 15% of its IDEA allocation for Coordinated Early Intervening Services (CEIS). CEIS are services provided to students who are not currently identified for special education but who need additional academic or behavioral support to succeed in a general education environment. These services can be made available for the entire span of grades K-12 with a particular focus on grades K-3.

Schools spending CEIS funds must report on i) the number of students who received early intervening services and ii) the number of students who received early intervening services and subsequently received SPED/related services in the prior two years. The funds themselves may be used for professional development for teachers and other school staff to enable them to deliver scientifically-based academic and behavioral interventions for the provision of education and behavioral evaluations, services, and supports among other uses. In the IDEA application workbook, schools should create a budget for CEIS funds separate from that for general IDEA funds. The CEIS funds should be tracked and reported upon separately from the general IDEA funds.

Build application budget consistent with program requirements

As part of the IDEA application, schools are required to build program budgets detailing how they are going to spend IDEA funds. Allowable uses include:

- Child Find activities
- Salaries and related benefits for special education teachers who work with students with disabilities
- Educational supplies, materials, curriculum, and software directly involved with implementing IEPs for students with disabilities
- Related service providers who work with students with disabilities
- Professional development for special education personnel
- Necessary and reasonable administrative costs (Note that OSSE closely examines amounts set aside in this category that exceed 10% of the LEA’s IDEA, Part B allocation)

- In very limited circumstances, IDEA funds may be used for construction or alteration of facilities and equipment acquisition (Note that these uses require PRIOR approval from OSSE)

Note that schools are required to build separate budgets for Section 611 funds, Section 619 funds, and any CEIS set aside funds.

Meet Maintenance of Effort requirements

Recipients of IDEA funds must comply with maintenance of effort requirements (MOE). MOE requires an LEA to maintain a consistent level of local (UPSFF) funding for special education from year to year. Spending may be measured on an aggregate or per pupil basis. The spirit of the requirement is to prevent schools from using federal IDEA funds as means of reducing local spending on special education. Schools are required to sign assurances indicating they will comply with MOE. A school might also be asked to provide multi-year budget and expenditure information for special education using an OSSE-provided template.

MOE requirements for IDEA funds are stricter than those for Title I funds in that effort must be maintained at a minimum of 100% of the prior year's level while for Title I it is only 90%. While MOE applies to all schools receiving IDEA funds, the law does allow for several exceptions. Contact your OSSE program coordinator if you want to discuss allowable exceptions.

Meet Excess Cost requirements

The spirit of Excess Cost requirements is that IDEA funds are intended to pay only for the EXTRA cost of educating students with disabilities, not the entire cost of educating those students. To comply, the LEA must determine how much it costs to educate students regardless of disability status and pay for those baseline costs with state, local, or other federal funds. IDEA can only cover costs above the baseline. Additional information is available in Appendix B of the IDEA Part B Regulations: www.gpo.gov/fdsys/granule/CFR-2002-title34-vol2/CFR-2002-title34-vol2-part300-appB/content-detail.html

Submit IDEA application

Once a school has completed the IDEA application provided by OSSE, its board chair or designee must sign the required assurances. If the school is using grant funds for construction, facilities alteration, or to purchase equipment that costs more than \$5K, it must complete the separate justification form contained in the application and receive specific approval from OSSE.

Implement special education program in accordance with federal and state guidelines

Extensive state and federal guidelines govern the implementation of public school special education programs. Schools are responsible for meeting these requirements regardless of whether they accept IDEA funds or not. See Section 10.1 of the Special Populations chapter for a detailed discussion of special education programmatic requirements.

Follow federal cost principles

The two primary source documents for federal cost principles impacting charter schools are OMB Circular A-87 (www.whitehouse.gov/omb/circulars/a087/a87_2004.html) and Education Department General Administrative Regulations (EDGAR) (www.ed.gov/policy/fund/reg/edgarReg/edgar.html).

OMB Circular A-87 mandates that all costs paid with federal funds be necessary (needed for performance or administration of the grant), allocable (cost benefits the program in proportion to the amount of money paid), and reasonable (LEA follows sound business practices, pays a fair market price, and acts with prudence under the circumstances). Funds should be targeted where the needs are greatest. EDGAR covers three broad components: i) financial management, ii) procurement, and iii) inventory management systems.

Federal cost principles are discussed in more detail in Section 8.3.

Collect appropriate Time and Effort documentation for employees paid with federal funds

See Section 8.3 of this manual for a detailed discussion of requirements. In general, most employees paid with federal funds must submit either semi-annual or monthly certifications indicating how they have spent their time during the month. Guidance prepared by OSSE can be found at osse.dc.gov/publication/time-and-effort-guidance-february-2010.

Submit draw requests

The template for IDEA draw requests is generally e-mailed annually to the program designee by OSSE. It can also be found on the OSSE website at osse.dc.gov/service/reimbursement-and-reporting. Schools typically submit reimbursement requests either monthly or quarterly. Usually, the determining factor is the degree to which the school is constrained on a month-to-month basis by cash flow. Schools with adequate cash balances will frequently only submit quarterly to reduce reporting costs.

The templates contain instructions and are relatively simple to complete. Navigate to the tab that corresponds to the grant program for which you are seeking reimbursement. Remember to submit a separate draw request for each year's grant award from which you are seeking reimbursement. You should sign the completed template and then submit both PDF and Excel versions of it to OSSE.Reimbursement@dc.gov.

Submit budget amendments

Schools may only seek reimbursements for funds included in their OSSE-approved budget. They are free to submit budget amendments during the year. Budget amendments should be submitted on the OSSE budget amendment template, which can be obtained from your program officer.

Request reimbursement for IDEA funds within designated window

You have 27 months during which to spend your IDEA allocation. The eligibility period typically begins July 1, so the final date for spending the funds is September 30, over two years later. This window is larger than the one offered for Title funds, which is 15 months, though with Title funds you are offered provisions for carrying over funds into subsequent years that are not present with IDEA.

One consequence of the large spending window for IDEA funds is that it is possible to draw funds from three different grant awards at the same time. This makes careful tracking of funds essential to avoid double-paying for the same service from different grant years or mistakenly allowing funds to lapse. When submitting draw requests, you should use a separate draw request form for each year's funds.

CHAPTER 9: STUDENT SUPPORT SERVICES

[Section 9.1...Student Health](#)

[Section 9.2...Food Services](#)

[Section 9.3...Student Transportation](#)

[Section 9.4...Student Discipline](#)

[Section 9.5...Before & After School Programs](#)

[Section 9.6...Uniforms & Dress Codes](#)

[Attachment 9.1: DOH Health Suite Assessment Tool](#)

[Attachment 9.2: Sample Field Trip Permission Slip](#)

[Attachment 9.3: Sample Child Care Subsidy Letter](#)

Section 9.1: Student Health

8. Overview

This section covers the provision of health and counseling services. Schools are responsible for providing the resources to maintain the health and safety of their students.

9. Checklist

Task	Timeline or Deadline	Submission Requirements and Additional Information
<input type="checkbox"/> Secure the services of a nurse or staff certified to administer medicine.	Prior to school opening	<ul style="list-style-type: none"> - Provide the PCSB either with an official notification of an assigned nurse on your staff or a copy of a certificate to administer medications from someone on your staff - Contact Department of Health (DOH) to receive nursing services through the School Nursing Program. - If can't get a nurse, schedule Administration of Medication training with DOH.
<input type="checkbox"/> Receive Child Health Certificates.	Upon students' enrollment	<ul style="list-style-type: none"> - Have a D.C. Universal Health Certificate on file for every student - Ensure students have received all required immunizations <p><i>Additional Information:</i> School Health section of DOH website: doh.dc.gov/service/school-nurses</p>
<input type="checkbox"/> Receive Oral Health Assessment Forms.	Upon students' enrollment	<ul style="list-style-type: none"> - Have an Oral Health Assessment Form on file for every student <p><i>Additional Information:</i> School Health section of DOH website: doh.dc.gov/service/oral-health-program</p>
<input type="checkbox"/> Receive medication action plans for students requiring medicine during the school day.	Prior to administering medication to a student	<p><i>Additional Information:</i></p> <ul style="list-style-type: none"> - Student Access to Treatment Act of 2007 www.dcasthma.org/student_access_to_tx_act_(a17_0226).pdf
<input type="checkbox"/> Develop emergency response procedures for asthma and anaphylaxis.	Prior to school opening	<ul style="list-style-type: none"> - Display emergency response posters around the school - Have parents of applicable students complete action plan forms for asthma and anaphylaxis <p><i>Additional Information:</i></p> <ul style="list-style-type: none"> - Action plan forms www.dcasthma.org/schools.htm - Emergency response poster www.dcasthma.org/school_asthma_anaphylaxis_emergency_poster.pdf
<input type="checkbox"/> Meet requirements of Condom Availability Program.	Prior to start of DOH school nurse	<ul style="list-style-type: none"> - Only if serve grades 9-12 and have accepted a DOH school nurse - Provide OSSE with name of your program coordinator
<input type="checkbox"/> Determine mental health services to be offered.	Prior to school opening	<p><i>Additional Information:</i> D.C. School Mental Health Program: dmh.dc.gov/node/121802</p>

Secure the services of a nurse or staff certified to administer medicine

Charter schools are required to have a nurse on site (if adequate space permits) at least 20 hours per week or have a person on staff certified to administer medicine. You will need to provide the PCSB either with an official notification of an assigned nurse on your staff or a copy of a certificate to administer medications from someone on your staff.

D.C. charter schools are eligible to receive free nursing services throughout the year (including summer school) for a minimum of 20 hours per week. This program, known as the School Nursing Program, is run by the Children’s Hospital National Medical Center and regulated by the D.C. Department of Health (doh.dc.gov/service/school-nurses). The current contact person for the program is

Charlissa Quick, RN, MSA
School Health Division Chief
Community Health Administration
Department of Health
202-442-9123
Charlissa.Quick@dc.gov

You will need to arrange a site visit with the DOH to determine if your school health facility is up to code. See [Attachment 9.1: DOH Health Suite Assessment Tool](#) for a complete list of what criteria your school health facility is expected to meet. The list is quite lengthy, but at a minimum your health facility will need to include a desk, computer, bed, sink, refrigerator, and a private room.

If your space meets the DOH’s requirements, your school will be assigned a part- or full-time nurse. If your space does not meet the DOH’s requirements, you will not be assigned a nurse until improvements are made and will be responsible in the meantime for finding a person certified to administer medicine at your school. Regardless of the DOH’s decision, you can still receive vision and hearing screens from DOH at your school.

In the event that you are not able to secure the services of a nurse, someone at your school will need to be certified to administer medicine. The DOH has an approved Administration of Medication training program for school personnel. For more information about the free training and class schedule, contact the Office of Community Health Administration:

Community Health Administration
Department of Health
899 North Capitol Street, NE, 3rd Floor
Washington, DC 20002
202-442-5925

Receive Child Health Certificates

You are required to maintain current student health records, including proof of immunizations, known allergies, and documentation of health problems, on a form known as the District of Columbia Universal Health Certificate. These medical records should be maintained in a secure but easily accessible location.

You must have proof of immunization from your students for the following:

- DPT (Diphtheria/Pertussis/Tetanus)
- OPV (Oral Polio Vaccine)
- MMR (Measles/Mumps/Rubella)
- Hib (Haemophilus Influenzae type B)
- HepB (Hepatitis B)
 - Older students may not have received these immunizations as it was added to the list in the 1990s.
- Varicella (chicken pox) – If the child has not had chicken pox

Additionally, the following immunizations are required for students in specific grades:

- Pneumococcal Vaccine (1-4 age appropriate doses) – 4 years of age or younger
- Hepatitis A – 4 years of age or younger
- Meningococcal Vaccine – 6th through 12th grade
- Tdap booster if five years have passed since last dose of DTP/DTaP/Td beginning at age 11 – 6th through 12th grade
- Human Papillomavirus Vaccine (HPV) – Female students enrolling in sixth grade for the first time

These requirements can only be waived if a medical or religious exemption exists. Parents that do not wish to have their child receive the HPV vaccine can opt-out for any reason by completing an HPV Opt-Out form, which you must keep on file (see below for link to form).

Free immunizations are available at walk-in clinics throughout the city, and students with Medicaid are eligible to go to the doctor or dentist for a free HealthCheck visit. Call the Department of Health at 202-576-7130 for the clinic addresses nearest to your school, and call the D.C. Health Care Ombudsman at 1-877-685-6391 for information on scheduling a HealthCheck.

The D.C. Universal Health Certificate has an updated list of required immunizations and is available on the Child Adolescent and School Health Bureau section of the DOH's website:

http://www.dc.gov/DCPS/Files/downloads/Learn-About-Schools/Enrollment/DCPS_DC%20Universal%20Health%20Certificate_2013-14.pdf

Receive Oral Health Assessment Forms

For every student, you must have on file an Oral Health Assessment Form that has been completed by the student's dentist. The form is available on the Child Adolescent and School Health Bureau section of the DOH's website: doh.dc.gov/service/oral-health-program.

Receive medication action plans for students requiring medicine during the school day

A medication action plan is a written medical treatment plan for an individual student from a licensed health practitioner. You need to have a plan for any student that requires medicine during the school day. These plans should be updated at least annually or following any changes regarding the health or treatment of the student. A medication action plan includes

1. Written medical authorization, signed by a licensed health practitioner, that states:
 - Name of the student
 - Emergency contact information for the responsible person
 - Contact information for the licensed health practitioner
 - Name, purpose, and prescribed dosage of the medication
 - Frequency that the medication is to be administered
 - Possible side effects of the medication as listed on the label
 - Special instructions or emergency procedures
 - In the case of self-administered medication, confirmation that the student has been instructed in the proper technique for self-administration of the medication and has demonstrated the ability to self-administer the medication effectively
2. Written authorization, signed by the responsible person (i.e., parent or legal guardian for students under 18) that states:
 - A trained employee or agent of the school may administer medication to the student

- In the case of self-administration, the student may possess and self-administer the medication at the school in which the student is currently enrolled, at school-sponsored activities, and while on school-sponsored transportation
 - The name of the student may be distributed to appropriate school staff, as determined by the principal
3. Written acknowledgment that the District, a school, or an employee or agent of a school shall be immune from civil liability for the good-faith performance of responsibilities under this act; except that no immunity shall extend to criminal acts, intentional wrongdoing, gross negligence, or wanton or willful misconduct.

You will need to maintain a list of students with valid medication action plans, including the emergency contact information for each student. This list should be distributed to appropriate employees at your school. You should also maintain a list of all employees and agents at the school who are certified to administer medication.

In 2007, D.C. revised its law on the administration of medicine to students with the passage of the Student Access to Treatment Act of 2007, which contains the following relevant provisions:

- Students are allowed to self-administer inhaled asthma medication and auto-injectable epinephrine at school, in transit to and from school on school-sponsored transportation, and at school-sponsored activities if they have received physician approval on their medication action plan
- Schools may store additional medication for self-administering students
- Trained school employees or agents can administer medication to a student with a valid medication action plan on file
- Trained school employees or agents can administer medication to ANY student in emergency circumstances with or without a medication action plan on file

For additional information on the Student Access to Treatment Act of 2007, see [www.dcasthma.org/student_access_to_tx_act_\(a17_0226\).pdf](http://www.dcasthma.org/student_access_to_tx_act_(a17_0226).pdf)

Develop emergency response procedures for asthma and anaphylaxis

The DOH has published specific action plan forms for asthma and anaphylaxis (extreme allergic reaction). They are available at the DOH school's website: doh.dc.gov/service/child-adolescent-and-school-health-services or at www.dcasthma.org/schools.htm, which contains a number of other school resources to manage asthma and allergies in your school. These action plan forms need to be completed before asthma and anaphylaxis medication can be administered or student self-administered at your school, per the Student Access to Treatment Act of 2007.

Also as part of the Student Access to Treatment Act of 2007, emergency response posters (www.dcasthma.org/school_asthma_anaphylaxis_emergency_poster.pdf) describing the steps to follow for asthma or anaphylaxis must be on display at the school and include the name of the school nurse or certified medication giver. If you do not receive posters at the start of the school year, contact the DOH for copies at 202-442-8113.

Teachers should also be informed of the student health conditions that may require emergency response. This should be in the form of a memo from the principal or other school administration official. Consider having teachers return a signed acknowledgement of this memo for your records. You should also note those students with action plan forms on the class rosters of your student information system.

Meet requirements of Condom Availability Program

All District charter high schools that accept a DOH school nurse are required to fulfill the requirements of the Condom Availability Program, which makes available male and female condoms, dental dams, educational materials, and connections to community-based organizations as part of a comprehensive health education program for students in grades 9-12. The OSSE Healthy Youth Development Team coordinates with DOH in the implementation of the Condom Availability Program and will support your school in this effort. **You will need to provide OSSE with the name of your program coordinator.**

The current contact person at OSSE is:

Aryka L. Chapman
Program Specialist, HIV/AIDS
Wellness and Nutrition Services
Direct: 202-654-6115
Mobile: 202-215-4158
Fax: 202-724-7656
Aryka.Chapman@dc.gov

Any trained school staff member, not just nurses, can provide condoms to students. These individuals must first go to www.wrapmc.com, participate in a web-based training, and then pass a test to become a Wrap M.C. The web-based training and further technical and counseling support from OSSE will prepare Condom Availability Program staff to provide: confidential counseling for students on safer sex practices and proper use of barrier methods of contraception if requested; students with information on available resources within the community, including where to obtain free condoms when not in school and appropriate referrals; and other educational materials and information.

Determine mental health services to be offered

The U.S. Surgeon General reports one in five children and adolescents experience the signs and symptoms of a diagnosable mental disorder each year, resulting in significant disruptions of school classrooms, increased truancy, increased risk for alcohol and drug abuse, and decreased graduation rates.

The D.C. Department of Mental Health operates a school-based program in a growing number of public and public charter schools that offers prevention, early intervention, and clinical services to youth and their families (dmh.dc.gov/node/121802). Known as the D.C. School Mental Health Program, mental health clinicians work within the existing support services in the schools to help create a safer and more supportive school climate and provide supportive services for school teachers and staff. Such services include professional development on a variety of mental health topics, classroom management techniques, and case management. In addition, mental health program clinicians are on hand in the aftermath of traumatic events affecting the school population. For more information about the program, the current contact is Barbara Parks (Barbara.Parks@dc.gov).

Section 9.2: Food Services

1. Overview

Charters are generally eligible to receive cash reimbursement from the District and federal governments for at least a portion of the cost of meals served to students. Wellness and Nutrition Services (WNS) is the division of OSSE that administers the USDA School Meal Programs, the District’s Healthy Schools Act, and other student meal programs. These programs allow students to receive federal and locally subsidized meals during the school day based on their income eligibility. The reimbursements can be significant (often in excess of \$500/student per year), and the overwhelming majority of charters opt to participate in some aspect of the programs. There are regulatory and basic process requirements associated with these funds, which we describe in the section below. Information for all of the programs run by the WNS can be found at osse.dc.gov/service/wellness-and-nutrition-services, many of which are described below. Note that the text below is simply a summary view of the process and regulations. OSSE has created detailed documentation regarding the appropriate administration of student feeding programs and offers multiple trainings on the topic. Schools are advised to consult with OSSE as the authoritative source on program requirements, as policies can change frequently due to the multiple constituencies involved.

2. Checklist

Task	Timeline or Deadline	Submission Requirements and Additional Information
<input type="checkbox"/> Contact Wellness and Nutrition Services.	March - April (However, schools may enter the program at any time during the school year)	<ul style="list-style-type: none"> - Obtain application - Receive schedule for formal trainings - Receive overview of process from program specialist <p><u>Additional Information:</u> Wellness and Nutrition Services Home Page: osse.dc.gov/service/wellness-and-nutrition-services Slideshow with program overview: osse.dc.gov/publication/grants-management-technical-assistancefederal-programs-boot-camp-leas-fall-2009perkin-12</p>
<input type="checkbox"/> Decide what meals you want to serve.	April	<ul style="list-style-type: none"> Options include - Lunch (required if you want to participate in the Federal Program) - Breakfast - Snack - Supper (CACFP) - DC Free Summer Meals Program, Extended NSLP - Fresh Fruits and Vegetables for Elementary Schools - Commodities Program <p><u>Additional Information:</u> Wellness and Nutrition Services Home Page: osse.dc.gov/service/wellness-and-nutrition-services Free Summer Meals Program: www.dchunger.org/fedfoodprogs/summer/summer_apply_data_resources.htm</p>
<input type="checkbox"/> Decide on vended vs. self-prep program.	April	<ul style="list-style-type: none"> - Most charters opt to use a caterer rather than preparing food in-house
<input type="checkbox"/> Decide whether to become a Community Eligibility Option (CEO) school (if	April - May	<ul style="list-style-type: none"> - Option is available for schools in which at least 40 percent of students are directly certified for free meals - Schools will be able to count and claim meals without having to conduct the normal free and reduced price application process - Must offer breakfast and lunch at no charge to all students

applicable)		- OSSE offers training in April or May every year about the CEO program
<input type="checkbox"/> Launch bid process for food services vendor (if vended).	May	- Attend mandatory OSSE training and obtain required, new school year forms. Establish vendor requirements for bid: - Decide if you will use IFB or RFP bidding process - Decide if you want 4-year extension option - Publish bid announcement in Washington Times or Post 14 calendar days in advance of bid closing date (OSSE requirement). - For PCSB requirement, publish in D.C Register as well (with same dates as Times/Post Publication) - Provide bid package to all requesting vendors
<input type="checkbox"/> Select food service vendor (if vended).	June - July	If running an IFB bid process: - Have employee from OSSE present for bid opening if contract value >\$100K - Evaluate which bids are responsive to defined bid requirements - Select lowest- priced qualifying vendor - Execute contract publicized during bidding process If running a RFP bid process: - Establish committee to evaluate bids - Establish rubric - Have employee from OSSE present for bid opening (regardless of contract value) - Rank on non-negotiable factors then negotiate remaining - Execute contract reflecting negotiated agreement
<input type="checkbox"/> Submit School Programs application.	June - July	Must complete application and submit the following: - Certificate of Occupancy - Health Inspection – School and Vendor - Basic Business License - IFB/RFP and Contract - A-133 (if receive more than \$500K federal funds) - Local Wellness Policy - HAACP Plan (required every year even if just extending current vendor)
<input type="checkbox"/> Establish student and family eligibility (if not participating in CEO program).	July - September (generally done throughout enrollment process)	- Conduct direct certification for full roster at least once during year, beginning July 1 of each year. - Give all families the opportunity to complete eligibility form (but cannot be mandatory). Frequently included in enrollment materials. - Must have determining and confirming officials verify accuracy of income level determination.
<input type="checkbox"/> Select counting and claiming procedure.	August	- Common options include PowerLunch, ticket system, or printed roster - No overt identification - Must be monitored by official school representative (no self-check-in) - Ensure students receive required meal components prior to counting
<input type="checkbox"/> Establish required procedures for food service.	August	- Caterer must drop off production record/delivery ticket (OSSE form must be used) - Someone present at all times food is prepared and served with a current food handler certificate as provided by the DC government - Follow meal service components: all 5 components or offer vs. serve (required for high schools) - Follow School Meals Initiative requirements regarding caloric makeup and other meal characteristics

		<u>Additional Information:</u> Information on School Meals Initiative Requirements: osse.dc.gov/service/nutrition-resources-school-foodservice
<input type="checkbox"/> Submit NSLP meals claim by 10 th of month.	Monthly	- Use official OSSE claims form - Compare tally of meals consumed with vendor invoice to identify over-ordering or mischarges by vendor
<input type="checkbox"/> Conduct 3% verification (if not participating in CEO program).	Begins October 1	- Attend mandatory OSSE training - Select 3% of applications and send letter to parents - Make 3 written follow-up attempts - Complete by Nov. 15 - Submit verification summary report to OSSE by Dec. 15
<input type="checkbox"/> Participate in monitoring requirements.	Ongoing	- Multi-campus schools must conduct on-site reviews of each site annually by Feb. 1 - At least once every five years OSSE conducts coordinated review efforts - At least once every five years OSSE conducts School Meals Initiative Review - OSSE administrative reviews conducted as needed. Expect a visit if you are first year school
<input type="checkbox"/> Follow the requirements of the Healthy Schools Act of 2010.	Ongoing	- Offer free breakfast to all students. - Provide meals at no charge to those who qualify for free or reduced-price meals. - Meet breakfast in the classroom requirements if more than 40% of students qualify for free or reduced-price meals. - Provide meals that meet the HealthierUS School Challenge gold level.
<input type="checkbox"/> Submit Healthy Schools Act claim	Ongoing	- Submit Healthy Schools Act Claim Form (part of NSLP meals claim form).

Contact Wellness and Nutrition Services

The first step as you begin the application process is to contact OSSE’s Wellness and Nutrition Services (WNS) Division at 202-724-2127. The division assigns a program specialist to every school to assist with program compliance and implementation. OSSE’s WNS conducts new school application/agreement workshops every year in July. New schools are strongly encouraged to attend this workshop. This step is strongly recommended since the details of the application process can change on a yearly basis. You can request the application from your program specialist (if you have not already received it) and receive assistance with the application process. The program specialist can also inform you of any relevant training seminars on the horizon. An OSSE slide show giving an overview of Wellness and Nutrition Services is available at osse.dc.gov/publication/grants-management-technical-assistancefederal-programs-boot-camp-leas-fall-2009perkin-12.

Decide what meals you want to serve

If you are going to receive federal funding for student meals, you must offer lunch at a minimum. In addition, schools can elect to participate in federally subsidized breakfast, supper, and snack programs during the regular school year. Schools that run an after-school program can offer both a supper and snack as long as there is at least 2.5 hours between them. Elementary schools with a free/reduced lunch percentage in excess of 50% can participate in the Fresh Fruits and Vegetables Program. The District also offers a Commodities Program that gives schools access to bulk foods. The program currently requires that schools pick up the food and store it themselves or deliver it to their vendor (the vendor cannot pick up the food directly), thus currently it is primarily used by schools who prepare meals themselves.

Schools running summer programs have two options for subsidized meals. First, they can simply extend their participation in the regular NSLP into the summer. Alternatively, they can participate in the Free

Summer Meals Program. In the Free Summer Meals Program, all meals are free, and meal counts are required. The school must decide whether to become a sponsoring organization or to simply be a site for a sponsoring organization such as the Department of Parks and Recreation. Meals are served free to all children through age 18. See

www.dchunger.org/fedfoodprogs/summer/summer_apply_data_resources.htm for additional information on the application process for the Free Summer Meal Program.

Decide on vended vs. self-prep program

Schools must decide whether they want to rely on a caterer to prepare and deliver their food or prepare the meals in-house. Almost all D.C. schools have opted to rely on a caterer. The argument for using a caterer is that food preparation is a difficult business to master in its own right and tackling it can be a distraction from the core mission of running a school. This is particularly true for small or start-up charters. Schools opting not to use a caterer typically cite the greater control in-house preparation gives them over food quality. At large scale, some schools also believe that in-house preparation can be more nutritious and economically efficient.

Decide to whether to become a Community Eligibility Option (CEO) school

Schools in which at least 40 percent of its students are directly certified* for free meals may select to participate in the Community Eligibility Option. Under the CEO provision, schools will be able to count and claim meals without having to conduct the normal free and reduced price meals application process. CEO schools may not charge any students for breakfast or lunch.

Before deciding to participate in the program, school leaders should consult with OSSE and with other schools that have participated in the process. While the initial reduction in meals application paper work is appealing, the school will likely have to collect this information from its students at some point in the year as a requirement under the DC-CAS/PARCC testing.

For more information, contact Wayne Gardiner, Program Specialist in the Wellness and Nutrition Division at OSSE: 202-724-7866 or wayne.gardiner@dc.gov.

* Direct certification occurs when a student's family already receives other forms of government assistance; in such cases, the student automatically qualifies for free school meals.

Launch bid process for food services vendor (if vended)

If you are using a caterer to provide your food (aka, vended service), the first step in the process is to establish written vendor requirements for bid. At a minimum schools are required to provide vendors with the number of school days for the upcoming year, which meals they are to bid on (lunch, snack, breakfast, supper) and the number of students so that vendors are submitting bids on the same basic requirements. Additional requirements might include items such as fresh vegetables must be used, hot food must be served X days per week, certain nutritional standards must be met, and plate waste will be monitored. It is important to carefully specify the bid requirements, as they will play a significant role in your bid evaluation. There are District and federal requirements related to the type and rotation of meals served. As part of the bid specification process, you need to decide whether you will follow a traditional or enhanced meal pattern. Almost all D.C. charters opt to follow a traditional meal pattern.

The next step is to decide whether you want to use an IFB (invitation for bid) or an RFP (request for proposal) bidding process. IFBs and RFPs are provided to schools by OSSE; any changes or documents not provided by OSSE must be reviewed and approved by OSSE. The IFB process is more of a boiler-plate approach to the process. The terms of the ultimate contract are specified in the bid package, and vendors submit a sealed bid based on those terms and any specifications in the school's vendor requirement for bid. Because it is so tightly specified, the IFB process can be simpler to administer. The tradeoff is that you don't have the flexibility to negotiate the agreement and are required to go with the

lowest cost bidder who is responsive to your bid requirements. The RFP process, in contrast, allows for negotiation after bids have been submitted and does not specify a particular final form of contract. Because of the flexibility it offers, OSSE has to be more directly involved in overseeing RFP bids than IFBs, which can result in greater time requirements for the school in administration.

Regardless of whether you are pursuing an IFB or RFP bidding process, you will need to decide whether the final contract will be for just a single year or be for one year with four optional one-year renewals. You have to communicate whether you are allowing for the possibility of renewals when you are soliciting bids. Schools are generally advised to allow for the extension options. Even with the options, the school still has the choice not to renew at the end of each year if it is unhappy with its current vendor. If it is happy with the vendor, the extension options give it the ability to continue working with it for another year without having to repeat the time-consuming bid process.

Federal School Lunch Program regulations require that the school must publish a bid announcement in a newspaper of general distribution, which in D.C. generally means either the *Washington Post* or the *Washington Times*, at least 14 calendar days in advance of the bid closing date. Note that the language that must be published is very specific. See the lunch program application materials for the exact wording. The school must also meet PCSB procurement requirements. Among other things, this means that you must publish the bid in the D.C. Register as well as your selection of the *Times* or *Post*. While the technical requirement for the PCSB bidding process is publication only seven days in advance of the bid closing, your publication in the Register should be simultaneous with your publication in the *Times* or *Post*. See Attachment 2.3 in the Finance chapter for details on the PCSB procurement requirements. Even though you are publishing announcements in newspapers, it is a good practice to reach out to several vendors directly as well to make them aware of the announcement and ensure you receive an adequate number of bids.

Select food service vendor (if vended)

The procedures for actually selecting a food service vendor differ slightly for IFB and RFP bid processes. We discuss each briefly below.

IFB Process

If you are running an IFB bid process and the final contract you are going to award will exceed \$100K in value, all bids must be sealed when submitted and you must have a representative from OSSE present when you open them. Contact Wellness and Nutrition Services at 202-724-2127 to schedule the opening. The OSSE representative will review the bids to determine which bids include all required elements and are responsive to your vendor requirements for bid. From the remaining complete and responsive submissions, the OSSE representative will identify the one that offered the lowest cost bid. The contract must be awarded to that caterer (unless the school had used that provider the prior year and wants to change). The school representative is allowed to offer input into why he/she believes certain bids are or are not responsive. If multiple qualifying bidders are offering the same lowest price, the school can consider other factors in determining the winner. Once the winner has been identified, the school and vendor should execute the IFB contract included in the bid package. Negotiation of contract terms is not permitted.

You should have at least three complete bid submissions. If three bids are not received close to the end of the bid acceptance period (14 calendar days), schools should contact vendors and invite them to submit bids for food services. If three bids are not received, schools will need to show documentation that vendors were contacted and bids solicited. If the contract you will be awarding is for less than \$100K, an OSSE representative does not have to be present, though you are still required to follow the basic process outlined above.

RFP Process

If the school is running an RFP bid process, before opening any bids it needs to establish a committee that will evaluate the proposals. The committee must create a formal rubric that it will use in evaluating and scoring the bids. All submitted bids must be sealed. When the bid period ends, an employee from OSSE must be present for the bid opening (regardless of the anticipated size of the contract). The OSSE representative will then review the bids to determine which include all required elements. Note that, as with the IFB process, you are required to solicit vendors if at least three bids are not received.

Once bids have been formally opened, proposals should be ranked on the non-negotiable factors to identify the top contenders with which you wish to enter the negotiating phase. You then approach the leading contender(s) and attempt to negotiate the desired terms. At the end of the process, you should contract with the vendor that offers you the most advantageous terms as evaluated by the committee using its rubric. Price must remain the most important factor for consideration as schools must show that they are being financially responsible; however, it is not the sole reason for awarding of the contract. The final contract in RFP bids can be negotiated.

It is important to emphasize that the bid process has technical and strict requirements. You should consult Wellness and Nutrition Services staff and documentation for detailed instructions rather than relying solely on the overview provided in this manual.

Submit School Lunch Program application

Once the bid process has been completed and a vendor selected, the school must submit the formal application for participation in the student meals program to OSSE. The core application is obtained from OSSE and includes directed questions for the school to fill out about the plans for the meals program, as well as various assurances the school must make. In addition to the core application, the school must provide the following (subject to change):

- **Certificate of Occupancy:** Certifies that your building is fit for occupancy as a school and maximum loads. Must call out that the building includes an accessory kitchen or cafeteria. Obtained from Department of Consumer and Regulatory Affairs (see Section 1.1: Organizational Start-up in Chapter 1).
- **Health Inspection:** The health inspection must be scheduled with the Food Safety & Hygiene Inspection Services Division of the District of Columbia Department of Health (DOH). Call 202-535-2180 to schedule an inspection or visit doh.dc.gov/service/food-safety for additional information (see Section 1.1: Organizational Start-up in Chapter 1). Unannounced inspections are conducted twice a year for compliance with USDA regulations and requirements.
- **Basic Business License:** Permission to operate a school cafeteria that is obtained from Department of Consumer and Regulatory Affairs (see Section 1.1: Organizational Start-up in Chapter 1). Note that to receive the Basic Business License, the Department of Health must perform a site inspection first.
- **A-133 Audit (if the school receives more than \$500K in federal funds):** This is an audit related to federal grants spending. It is generally conducted at the same time as the annual financial audit for schools receiving more than \$500K in federal funds.
- **Local Wellness Policy:** School can elect to adopt DCPS's or develop its own. The wellness plan covers issues such as nutrition education and physical fitness.
- **HAACP Plan:** A food safety plan that must be submitted to Wellness and Nutrition Services annually. OSSE gives you DCPS's HAACP plan as a sample which the school can adopt or modify.

Establish student and family eligibility

Most of the financial reimbursements offered in the federal student feeding program are determined based on the income level of the students participating. Schools are responsible for annually establishing

documentation for the income level of all students who wish to be eligible for free or subsidized meals. The formal categorizations are free (receive fully subsidized lunch), reduced (receive reduced price lunch), or paid (pay maximum price for lunch). Note that even students identified as paid receive a small federal subsidy for each meal. Schools participating in the Community Eligibility Option (CEO) are exempt from this paperwork requirement.

As a part of the categorization process, OSSE makes available to schools those students that have been “direct certified” as qualifying for free lunch. In this step, OSSE attempts to electronically identify all students who are receiving TANF or food stamps based on comparisons with other District databases. These students are automatically qualified for free lunch. Homeless students and those in foster care also receive a free lunch. For all other students, the school needs to give their family the paper eligibility form supplied by OSSE. This form asks for information about household income and number of family members. Schools frequently distribute it to all families at the same time they distribute enrollment paperwork such as residency forms. Note that while the residency form is mandatory for all students, you cannot require families who are not interested in participating in the student meals program to complete these forms. Schools can offer incentives to encourage families to complete the forms such as a “pizza party” for classes in which 100% of the applications are received. By including all of the meal components this party can then be claimed as a reimbursable meal.

Once forms have been completed, school staff is responsible for determining student eligibility level as free, reduced, or paid based on total household income and number of household members or SNAP/TANF status. OSSE provides a table that drives this determination. After the initial determination has been made, determining and confirming officials (two different individuals) must check the accuracy of the calculation and sign off on the form.

Select counting and claiming procedure

For most of the core meals programs, schools receive their federal reimbursement based on the number of meals consumed by students in the free, reduced, and paid lunch categories. As a result, establishing an accurate means of tracking who is eating student meals is critical. Meal service must be monitored at the point of service. Monitors must be approved school officials; students may not be used to assist with this process. The monitor should check students in as they progress through the meal line and make sure that they have the required meal elements. You cannot claim reimbursement if a student simply takes a dessert.

To reduce the risk of error and bottlenecks, the monitor should be separate from the person or people actually serving the food, and to allow the monitor to verify that students have been served complete meals that are eligible for federal money, the monitor must check students after they have received their food. One of the core requirements for the monitoring process is that it prevent overt identification, meaning that you do not track students in a way that makes it obvious to other students who is paying for lunch and who is receiving a subsidy based on the poverty level of their household. As a result, it is inappropriate for schools to collect money for lunch at the place where lunch is being served, since that makes it obvious to all who is paying for lunch and who isn't. To accommodate this requirement, schools will typically collect funds in the main office and then implement a separate tracking system at the point of service.

Common methodologies for tracking include PowerLunch, a ticket system, or a printed roster. PowerLunch is the lunch module in the student information system PowerSchool. Money can be collected in the central office, and then staff can immediately enter the total collected into PowerLunch so an accurate balance of funds is available at all times. At the point of service, a monitor checks students in as they proceed through the line for their meal by entering their ID information into PowerLunch either through a barcode or fingerprint scanner or manually. The PowerLunch database contains information on whether a student is free, reduced, or paid and deducts the appropriate fee for

the meal from their account. While PowerLunch is the most common database tool used to track meals, other student information systems contain similar functionality.

Not all schools use databases to track meals. Some schools use a ticket system in which students purchase meal tickets in the main office. The staff member selling the tickets has a roster indicating which students qualify for free/reduced lunch and charges the corresponding price to each. The monitor at the point of service simply collects the ticket from the student. All tickets are identical so there is no overt identification.

Another method used by schools is a printed roster at the point of service. In this approach, when students pay for their meal at the front desk, a staff member notes their payment on a roster. Before each meal, the most up-to-date roster is printed and delivered to the monitor at the point of service. The monitor then manually checks students in on the roster as they walk through the line.

Note that for schools participating in the Community Eligibility Option (CEO) program, it is only necessary to count the **total** number of students receiving meals, rather than the respective numbers of free, reduced and/or paid, since those are automatically calculated based on the school's approved CEO percentage.

Establish required procedures for food service

District and Federal guidelines establish requirements for the type of food that can be served to students and the means by which it must be served. Reimbursable meals must meet federal and District nutrition standards both in terms of meal pattern and nutritional requirements. For instance, no more than 35% of calories in a meal can come from fat and no more than 10% can come from saturated fat.

In terms of the means of service, at least one of the servers must have a food handler's certification from the District. At the secondary school level, schools must meet "offer versus serve" requirements. In general terms, these require that students be given a choice of what meal elements to select. A reimbursable meal is defined as one in which at least 3 of the 5 meal elements are selected. All meal components must be available for students to choose from.

Submit NSLP meals claim by 10th of month

The District and federal feeding program works on a reimbursement basis. By the 10th of each month, the school is responsible for submitting the OSSE reimbursement claim form to Wellness and Nutrition Services for the previous month's meals. The form requires that the school provide general information about total enrollment and free/reduced meal eligibility tallies. The core of the form requests that the school provide that total number of students who actually ate breakfast, lunch, or snack by eligibility category (i.e., free/reduced/paid). For schools participating in the Community Eligibility Option (CEO) program, the numbers of free and paid students are automatically calculated from the total, based on the approved CEO percentage. The form also calculates the total reimbursement the school is entitled to for the month. Note that supper data will be collected on a separate form as this program is run through OSSE's Wellness and Nutrition Services division's Child & Adult Care Food Program. All supper meals provided are reimbursed at the free lunch rate.

As you are compiling the data for this form, it is a good practice to compare the tally of meals actually consumed with the information on your vendor invoice about how many meals you are receiving each day. A common and expensive mistake schools make in their meals program is over-ordering of food. By building this comparison into your monthly reimbursement request process, you can identify patterns of over-ordering as well as catch any erroneous charges from your vendor (e.g., charged for meals on a day when the school was on holiday).

Conduct 3% verification

With the exception of those going through direct certification, students are categorized as free, reduced, or paid based on their family's self-reported income-level and household size. This self-reported data drives significant outlays of federal dollars so, not surprisingly, federal regulations include a requirement for an annual audit of its accuracy. By October 1 of each year, schools are required to randomly select 3% of free and reduced price applications and send a letter to those families requesting that proof of income be submitted. If a family does not submit proof, then the child's lunch status is switched to paid. Schools are required to make three written attempts to follow up with non-responsive families before changing their child's meal status. Verification should be completed by November 15 and the final report on the results of the 3% audit is due to Wellness and Nutrition Services by December 15. If the 3% audit results in large numbers of changes in meal status, schools will be required to attend a mandatory training at OSSE and could be subject to further sanctions. Note that the 3% verification is NOT required for schools participating in the Community Eligibility Option (CEO) program.

Participate in monitoring requirements

All schools participating in the federal student meals program must participate in OSSE monitoring requirements. LEAs with multiple campuses must conduct an internal monitoring of each site annually by February 1 using an OSSE monitoring tool. In addition to that, at least once every five years, OSSE will conduct a coordinated review effort (CRE) on-site at the school. This review looks at all aspects of the student meal program's compliance with federal requirements. OSSE also conducts a School Meals Initiative Review (SMI), also on a five year cycle. The SMI focuses on ensuring that the meals being served meet federal health and nutrition standards. OSSE tries to stagger the timing of the SMI and the CRE so that it is on-site at each campus every two or three years.

In addition to the CRE and SMI, OSSE can conduct administrative reviews of schools as needed. These reviews typically resemble the CRE in that they focus on the full breadth of program compliance with federal regulations. In particular, you should expect an administrative review if you are a first year school. In addition, unannounced inspections can be conducted at any time of the year by OSSE staff to ensure compliance with program requirements.

Follow the requirements of the Healthy Schools Act of 2010

The Healthy Schools Act of 2010 was passed by the D.C. Council to take effect beginning in August 2010. Under the Act, schools are now required to abide by the following:

- Offer free breakfast to all students
- Provide meals at no charge to those who qualify for reduced-price meals
- If more than 40% of a school's students qualify for free or reduced-price meals, an elementary school must offer breakfast in the classroom each day and a middle or high school must offer an alternative serving model, such as breakfast in the classroom or grab-and-go carts
- Provide meals that meet the HealthierUS School Challenge gold level serving requirements (www.fns.usda.gov/tn/healthierus/index.html)
 - Beverages and snacks provided at the school through vending machines, at fundraisers, in after-school programs, or as prizes must also meet the gold level serving requirements

The bottom line is that the only meal for which you can charge is paid lunch (i.e., lunch for students that do not qualify for free or reduced-price meals).

Also in the Act are requirements for physical and health education:

- For Grades K-5, provide an average of at least 30 minutes per week of physical education in 2010-11 through 2013-14 and at least 150 minutes per week in 2014-15 and after.

- For Grades 6-8, provide an average of at least 45 minutes per week of physical education in 2010-11 through 2013-14 and at least 225 minutes per week in 2014-15 and after.
- At least 50% of physical education class time must be devoted to actual physical activity.
- For Grades K-8, provide an average of at least 15 minutes per week of health education in 2010-11 through 2013-14 and at least 75 minutes per week in 2014-15 and after.

Submit Healthy Schools Act claim

There are provisions in the Healthy Schools Act law for schools to receive additional funding above what you currently receive through reimbursements from the National School Lunch Program. They are as follows:

- HSA Eligible Lunches - 10 cents for each lunch served that meets the requirements
- Reduced Lunch Credit - 40 cents for each lunch served to students who qualify for reduced-price meals
- Student Breakfast Participation - 10 cents for each breakfast served that meets the requirements
- Local Distribution Credit - 5 cents per breakfast or lunch meal if one serving contains local foods (cannot receive reimbursement for both breakfast and lunch on the same day)

Starting in 2013-14, schools will no longer be required to provide their monthly menu to OSSE for verification that each meal complies with the Healthy Schools Act. Instead, schools will only have to submit a menu verification for one month during the year. OSSE will notify the school in advance and the school will submit their menu for the selected month.

Another update for 2013-14 is that the Healthy Schools Act Claim Form has been combined with the NSLP Claim Form into one workbook. Previously, the respective claim forms were on separate workbooks. Now, the meal numbers can be entered on the NSLP Claim Form and they automatically flow through to the Healthy Schools Act Claim Form, thus making it easier to complete. The combined claim form must be submitted by the 10th of each month for the previous month's meal service.

Section 9.3: Student Transportation

1. Overview

You are not required to provide transportation to and from school to your students, and the cost to do so may be prohibitively expensive. You may, however, decide that you need occasional access to buses for field trips or athletic events. This section covers the issues around the purchase or rental of buses, as well as the public transit options available to your students.

2. Checklist

Task	Timeline or Deadline	Submission Requirements and Additional Information
<input type="checkbox"/> Decide whether to purchase or rent buses.	Prior to the start of school	- PCSB requires bus liability insurance coverage of \$1,000,000.
<input type="checkbox"/> Distribute permission slips for field trips.	Prior to each field trip	<i>Additional Information:</i> - Attachment 9.2: Sample Field Trip Permission Slip
<input type="checkbox"/> Assist students with School Transit Subsidy Program.	Start of school year	- Designate staff person to be the DC One Card ID Administrator <i>Additional Information:</i> ddot.dc.gov/schooltransitsubsidy

Decide whether to purchase or rent buses

Purchasing your own buses or vans provides a great deal of flexibility to the school for field trips and athletic events; however, the total cost could potentially be much higher than outsourcing to a vendor. The school will have a large upfront expense to purchase the vehicle(s), as well as the additional expenses from maintenance and insurance. **The PCSB requires bus liability insurance coverage of \$1,000,000.** Any driver of the buses must have a commercial driver's license with passenger and school bus endorsements.

If you choose to contract with a vendor, you will lose some of the flexibility compared to owning the vehicles, but you will have a lower upfront cost and no longer have to worry about the maintenance and insurance costs. Upon contracting with a bus vendor, have the school added as an Additional Insured on the vendor's policy and request a certificate of insurance showing the school listed as such, with coverage of at least \$1,000,000.

When determining which vendor to use, get a full understanding of each company's scheduling and cancellation policies, as you may need to occasionally make changes with little notice. Also contact other charter schools to find their preferred vendors.

Distribute permission slips for field trips

Prior to any student's attendance on a field trip or participation in an athletic event, it is advisable to have parents or guardians sign a waiver or permission slip. The form should provide a clear explanation of the activity, any risks involved in participation, and any transportation arrangements. Be as specific as possible in stating what is involved and the voluntary nature of participation. While waiver or parental permission slips do not guarantee that your school will be fully protected from legal proceedings, they may help limit liability. See [Attachment 9.2](#) for a sample field trip permission slip.

Assist students with information on School Transit Subsidy Program

The D.C. Department of Transportation manages the School Transit Subsidy Program, which provides reduced fares for student travel on Metrorail and Metrobus. In order for any District student to qualify for the School Transit Subsidy Program, they must meet all four qualifications:

1. Be a resident of the District of Columbia;

2. Be less than 22 years of age (Note: Age requirement expanded for all students, except for eligible youth in the District’s Foster Care system.);
3. Be enrolled in an elementary or secondary public, private, charter or parochial school located within the District; or a “ward of DC” through the Foster Care System; and
4. Need to use Metrobus and/or Metrorail for travel to and from school and to and from related educational activities in the District.

Starting in 2013-14, students participating in DDOT’s School Transit Subsidy program will be required to use a DC One Card to purchase and use discounted student passes on Metrorail and on Metrobus (outside of the “Ride Free on Bus” program hours). The DC One Card is a single identification card that gives students access to DC government programs and facilities, recreation centers, libraries, and the Metro. The DC One Card allows students to store monetary value and student pass products, e.g., 30 day pass, 10-trip bus, 10-trip rail.

You will need to designate a staff person to manage the DC One Card program and serve as the ID administrator. This person will serve as the point of contact for processing the applications and receiving the DC One Cards. Charter school students will be able to request DC One Cards at their respective school site through their designated ID administrator. Once a student obtains a card, then it must be registered through the DC One Card website (<https://idmsprdweb.dc.gov/manage/index.jsf>) in order to print out an eligibility letter to show a WMATA or Metro Sales Office staff representative.

The process for getting DC One Cards for your students is the following:

1. ID administrator obtains and registers their DC One Card
 1. The ID administrator needs their own DC One Card account to request DC One Cards on students’ behalf.
2. School takes student pictures
3. School has students complete DDOT Student Travel Card
4. School submits request for DC One Card on behalf of student
5. School distributes DC One Cards to students
6. Students must register the DC One Card at WMATA’s website
7. Student must print eligibility letter
8. Student must visit Metro initially to buy a pass
9. Student can renew monthly passes at any Metrorail station or load value online using a credit card

Additionally, students can also take advantage of the “Ride Free on Bus” program which allows them to ride Metrobus (within the District of Columbia) without charge with a valid DC One Card between the hours of 5:30 am to 9 am and 2 pm to 8 pm on weekdays only.

Additional information about the School Transit Subsidy Program can be found at ddot.dc.gov/schooltransitsubsidy or by calling 202-673-1740.

The DDOT also runs a Summer School Program, which continues the School Transit Subsidy Program for those schools that plan to have a summer session. An application package can be requested from:

Nancy Green-Johnson
 District Department of Transportation
 Mass Transit Administration
 2000 14th St NW, 5th Floor
 Washington, DC 20009

202-673-1742

Section 9.4: Student Discipline

1. Overview

You are required to establish student suspension and expulsion policies and ensure that due process procedures are followed.

2. Checklist

Task	Timeline or Deadline	Submission Requirements and Additional Information
<input type="checkbox"/> Develop suspension and expulsion policies.	Prior to the start of school	- Include in Code of Conduct within Student Handbook - Distribute to students, parents, and staff annually - Collect Parent/Student Acknowledgement forms
<input type="checkbox"/> Develop due process procedures for suspensions of 5 days or more.	Prior to the start of school	- Suspensions of 5 days or more and expulsions should be promptly reported to the PCSB - Maintain documentation for each suspension or expulsion
<input type="checkbox"/> Submit monthly discipline reports.	Monthly	- Submit monthly discipline reports to the PCSB - Submitted through ProActive

Develop suspension and expulsion policies

The suspension and expulsion policies could be included as part of a larger Code of Conduct within a Student Handbook. The policies should include the following:

- Clear explanation of infractions
- Consequences, rewards, and interventions
- Clear outline of due process procedures for suspension and expulsion

These policies should be distributed annually to students, parents, and staff, along with a Parent/Student Acknowledgement form that requires the signature of the student and the parent/guardian, acknowledging that they have received, read, understood, and will be held accountable for complying with what is outlined in the plan. Your school should maintain the signed acknowledgement form in each student's file.

Develop due process procedures for suspension of five days or more

You will need to establish due process procedures for conferences, hearings, and appeals from disciplinary hearing decisions that involve suspensions of five days or more as well as expulsions. **Suspensions of five days or more and expulsions should be promptly reported to the PCSB.** Always maintain documentation of the basis for each decision to suspend or expel.

You are not required to adopt a specific due process procedure, as long as you have a process that parents have been made aware of ahead of time. Below is a sample due process procedure.

1. Notify parent or guardian of the basis for any disciplinary action and the student's rights, including the ability of the parent to exercise due process and contest the suspension or expulsion.
2. If the parent wishes to contest the suspension or expulsion, a hearing date should be set.
3. Notify the student and parent or guardian of the charges and evidence, the time and location of the hearing, and a notice of the right to be represented by legal counsel and present evidence.
4. After the hearing, the hearing officer should issue a written decision to be sent to the student and parent or guardian and included in the student's record.
5. If applicable, the parent or guardian may be required to meet with an administrator regarding the student's behavior prior to the student's return to school.

The PCSB asks you to maintain the following documents so that there is evidence that due process procedures have been followed.

- Parent Notification Letter
- Manifestation hearing notes (for SPED cases)
- Invoices from hearing officer (if applicable)
- Final recommendation from hearing officer to the Board of Trustees
- Documentation of suspension/expulsion recommendation hearings
- Notes from long-term hearings

Submit monthly discipline reports

The PCSB requires you to submit monthly discipline reports for each suspension and recommended expulsion, which includes information about the student, total number of suspension days, and a description of the infraction. The reports are submitted through ProActive.

Section 9.5: Before and After School Programs

1. Overview

Before and after school programs can provide a safe, stimulating environment for students whose family situations require student supervision before and/or after the school day. Effective before or after school programs often have most or all of the following characteristics:

- A combination of academic, enrichment, cultural, and recreational activities that guide learning and engage children and youth in wholesome activities
- Goal setting and strong management
- Planning for long-term sustainability
- Quality before/after school staffing
- Attention to safety, health, and nutrition issues
- Effective partnerships
- Strong involvement of families
- Extended learning opportunities
- Linkages between school-day and before/after school personnel
- Evaluation of program progress and effectiveness

Some examples of activities for a before or after school program include:

- Tutoring and supplemental instruction in basic skills, such as reading, math, and science
- Drug and violence prevention curricula and counseling
- Youth leadership and character-building activities
- Volunteer and community service opportunities
- College awareness and preparation
- Homework assistance centers
- Courses and enrichment in arts and culture
- Computer instruction
- Language instruction, including English as a second language
- Employment preparation or training
- Mentoring and service-learning
- Activities linked to law enforcement
- Supervised recreation and enrichment programs and events
- Physical fitness, nutrition, and obesity prevention programs and activities

Charter schools can decide whether to operate a before or after school program in-house or outsource it to an external provider, like the YMCA, Communities in Schools or Higher Achievement. Similar to other outsourcing decisions, this one involves trade-offs. Managing a before or after school program internally will probably allow for greater synergy and collaboration with the regular academic program and greater oversight and quality control. However, it may also lead to higher costs and administrative burdens. Conversely, outsourcing the before or after school program may reduce the operational and administrative costs, but it will be more challenging to connect with the regular academic program and ensure ongoing quality.

Another decision is whether to charge families a fee for participating in the before or after school program, and if so, how much to charge. Schools use a variety of pricing strategies, depending on their school demographics and the incentives they want to create. Many schools set a per-day fee for before- and after-school programs, which is then billed on a monthly basis to parents or guardians. Most schools also set their fees on a sliding scale, so that students receiving free or reduced lunch are charged a lower amount than those who are on paid lunch.

2. Child Development Center Licensing & Child Care Subsidies

Child Development Center Licensing

Although not a requirement to run a before or after school program, you can apply for a child development center license through OSSE, which will enable you to offer subsidized, reduced rates to the income-eligible students that attend your before or after school programs. The licensing application process is fairly involved and will probably take at least six months.

The first step in the process is to attend a mandatory orientation session where you will receive details on the application process. The contact information to begin the process and determine the date of upcoming orientation sessions is:

OSSE
Office of Early Childhood Education
Compliance and Integrity Division
Child Care Licensing Unit
202-442-5929

Below is a list of the items that need to be completed in order to obtain a license. More detailed information about the requirements is provided during the orientation session.

1. Submit a Child Development Center application.
2. Submit a copy of your Certificate of Occupancy.
3. Develop and submit a program and policy statement.
4. Develop an Emergency Contingency Plan.
5. Submit a sample 5-day menu.
6. Meet with Licensing Specialist for an initial onsite inspection.
 - i. Your Licensing Specialist is your case worker and will manage the overall process. Be sure to cultivate a good relationship with this person to ensure as smooth a process as possible.
7. Pass a DCRA Fire Protection inspection.
8. Pass a Lead-Based Paint inspection.
9. Submit health certificates, appointment forms, resumes, transcripts, credentials, and criminal and background checks of before/after school staff.
10. Obtain and submit First Aid and CPR certification for at least one staff member.
11. Submit Certified Food Protection Manager Certificate.

Child Care Services Subsidy Program

Once your before/after school program has been licensed, your school can begin to offer subsidized reduced rates for the income-eligible students that have been approved by the Child Care Services Subsidy Program run by the D.C. Department of Human Services. You will need to attend an orientation session with the Office of Early Childhood Education in OSSE to receive the most up-to-date information about the Subsidy Program and learn about the submission requirements of the Child Care and Development Fund (see below). Contact Erica Anderson in the Office of Early Childhood Education at 202-727-8149 or erica.anderson@dc.gov.

After attending the orientation session, a parent/guardian for each eligible student must apply for the Child Care Services Subsidy Program in person with the Department of Human Services and will need to provide the following:

1. Proof of residence (home telephone or utility bill, official rent receipt from landlord, notarized letter)
2. Birth certificate (original)
3. Health certificate (shot records are not accepted)
4. Social Security cards (for both child and parent/guardian)
5. Parent/guardian's picture ID
6. Proof of employment (if applicable, 3 most recent pay stubs)
7. Other income (child support, TANF, SSI, disability, etc. within last 30 days)
8. Other expenses (proof of private childcare expenses, dependents' college attendance, etc.)
9. Proof of guardianship/custody (if applicable)
10. Proof of disability for child (if applicable, provide IEP or note from physician)
11. Proof of activity (if parent/guardian is enrolled in school or a training program)

Contact information for the Subsidy Program is:

Department of Human Services
Child Care Services Division
Child Care Services Subsidy Program
4001 S. Capitol St SW
202-727-0284
dhs.dc.gov/dhs/cwp/view,a,3,q,640587.asp

No appointments are necessary for new applicants on Monday, Tuesday, and Wednesday from 8:30am – 3:30pm. All others can make appointments only on Thursday and Friday from 8:30am – 3:30pm.

See [Attachment 9.3](#) for a sample letter about the Child Subsidy Program process that you could revise and send to your families. You may also want to refer to the “DC Eligibility Determination Policies for Subsidized Child Care,” which is published to the Office of Early Childhood Education’s website: osse.dc.gov/publication/dc-eligibility-determination-policies-subsidized-child-care.

Note: In 2008, most of the functions of the Office of Early Childhood Education were placed under OSSE. However, the Child Care Services Division, which completes eligibility determinations for the child care subsidy program, remains with the Department of Human Services.

Child Care and Development Fund

The subsidies provided to your eligible families and refunded to the school are funded through the Child Care and Development Fund, which is run by the Office of Early Childhood Education in OSSE. Licensed child care providers are paid the difference between the co-payment (if any) charged to the parent/guardian and your daily rate established by the Office of Early Childhood Education (not to exceed the daily rate paid by non-subsidized children at that facility).

Payment is made for each child enrolled and for each day a child remains enrolled, which is made after receipt and verification of the “Daily Early Childhood Education Attendance Form.” This form is used to identify each child’s daily participation in child care and is due each month by the 5th business day for services rendered the previous month. Payment can be expected by the end of each month when the attendance report is submitted on time.

A child is permitted five unexcused absences per month before the payment is stopped for the balance of the month. Excused absences may be approved for up to 15 days in a month. These situations include childhood diseases/injury or family emergencies. Documentation of these situations must be provided to the child care provider and the provider must submit this documentation with their monthly attendance

report as well as noting the reason on the attendance. Payment will be authorized for the provider for any of these excused absences.

Also note that the District allows a licensed child care center to be closed for four days during each year with full payment for staff development. Providers must give 45-day notice to and receive written approval for all non-government closings including staff development.

3. 21st Century Community Learning Center Grants (Title IV, Part B)

A funding opportunity that is available to your school is the 21st Century Community Learning Center (21st CCLC) grant, authorized under Title IV, Part B of the Elementary and Secondary Education Act. The purpose of the 21st CCLC Program is to support the creation of community learning centers that provide academic enrichment opportunities during non-school hours for children, particularly students who attend high-poverty and low-performing schools. These centers should help students meet state and local student standards in core academic subjects (reading/language arts, math, and science); offer students a broad array of enrichment activities that can complement their regular academic programs; and offer literacy and other educational services to the families of participating children.

21st CCLC programs, which can be located in elementary or secondary schools, provide a range of services to support student learning and development, including tutoring and mentoring, homework help, academic enrichment (such as hands-on science or technology programs), and community service opportunities, as well as music, arts, sports, and cultural activities. Each eligible entity that receives an award may use the award funds to carry out a broad array of before and after school activities (including during summer recess periods) that advance student academic achievement.

Additional information about the program is available at osse.dc.gov/service/title-iv-part-b-21st-century-community-learning-centers. It is a competitive grant process that typically takes place in the first half of the year, with the services to be performed starting in the fall with the beginning of the next school year. The current contact person at OSSE for the program is:

Sheryl Hamilton
202-741-6404
Sheryl.Hamilton@dc.gov

4. Best Practice Suggestions

The following are some suggestions provided by other charter schools that run before or after school programs:

- Encourage a strong relationship between the before/after school staff and the regular day teachers to increase the alignment of activities during the before/after program with the classroom instruction.
- Have teachers pick up students from the before school program and walk them to their classrooms.
- Have after school staff pick up students from their classrooms prior to the start of the after school program.
- Ensure that security is provided during the hours of the program.
- Consider charging either on a weekly basis or with “drop-in” tickets that are bought as a booklet in advance.
 - Charging for attendance on a daily basis can become logistically difficult.
- If you plan to apply for a Child Development Center license (see below), collect the majority of the required employee forms at the time that the before/after school staff is hired.

- If you plan to apply for a Child Development Center license (see below), do not start the program until you receive your license and have had parents register with the Child Care Services Subsidy Program.

Section 9.6: Uniforms & Dress Codes

1. Overview

Charter schools may adopt a policy requiring school uniforms for all students. Some school administrators believe that student attire has a direct impact upon the educational environment and that learning is enhanced when differences in affluence or social affiliation are minimized.

Instead of a required uniform, charter schools may alternatively adopt a dress code for its students. A dress code outlines the types of clothing and standards of appearance that students are required to maintain but does not prescribe specific clothing to be worn.

2. Checklist

Task	Timeline or Deadline	Submission Requirements and Additional Information
<input type="checkbox"/> Decide whether to adopt a uniform or dress code policy.	Prior to the start of school	
<input type="checkbox"/> Create a uniform distribution process.	Prior to the start of school	- Distinguish between beginning of the year and ongoing distribution process.

Decide whether to adopt a uniform policy

If you choose to require either uniforms or a dress code, a policy should be adopted which could include the following:

- Explanation of the purpose, expectations, and benefits of the policy
- Description of what is and what is not appropriate attire
- Discipline plan for noncompliance (e.g., detention, sent home)
- Instances when dress code is relaxed (if any)
- Procedures for exemption due to medical, religious, or other justifiable reasons

If a uniform policy is being adopted, parents should also be notified of the following:

- Prices for each item of required clothing
- Information about where parents may purchase uniforms
- Information for parents who cannot afford to buy a uniform (e.g., they may contact the school to confidentially request financial assistance)

Create a uniform distribution process

Below are suggested process descriptions for the initial uniform distribution at the start of the year and for ongoing distribution throughout the year as some students may need replacements. These processes were written with a focus on ensuring both an efficiently run process and strong internal controls over inventory and cash management.

The process for the initial distribution of uniforms is slightly different than how the process will likely look during the year as it is likely to be a more chaotic process when everyone arrives at once to purchase and receive their uniforms. For this reason, we suggest having the collection of cash occur in a separate place from the distribution of the uniforms.

Initial Uniform Distribution (at start of year)	
1.	To ensure proper inventory control, Business Manager should note how many uniforms are received versus ordered when box arrives.
2.	Collection of funds should be handled by Business Manager in one location.

3.	Business Manager will collect funds and complete a triplicate receipt with the student's signature in the Uniform Sales Receipt Book. Two copies of the receipt should be given to the student (with one clearly marked for the student and the other clearly marked for the school) and the third should be kept by the Business Manager. Triplicate receipts should still be completed (with a student's signature) if a shirt is given free of charge.
4.	Distribution of uniforms should be handled by other school staff in a different location.
5.	Student should exchange the receipt copy marked for the school for the appropriate number of uniforms.
6.	Business Manager should reconcile inventory levels versus recorded sales after the initial distribution of uniforms.

Ongoing Uniform Distribution (throughout the year)	
1.	To ensure proper inventory control, Business Manager should note how many uniforms are received versus ordered when box arrives.
2.	Collection of funds and distribution of shirts should be handled by front desk.
3.	Front desk will complete a triplicate receipt with the student's signature in the Uniform Sales Receipt Book. One copy of the receipt should be given to the student, another should be given to the Business Manager, and the third should be kept by the front desk. Triplicate receipts should still be completed (with a student's signature) if a shirt is given free of charge.
4.	Business Manager should reconcile inventory levels versus recorded sales every month.

3. Additional Logistics and Best Practices

The following are suggestions/tips from other charter schools that have instituted uniform policies:

- Provide sufficient notice to parents of the costs of the uniforms
- Order 20-25% over initial demand to account for replacements throughout the year
- If there is a several month lag between the time uniform orders are placed and when they are distributed, be aware that some students may have changed sizes due to growth spurts
- Consider dark-colored shirts as they do not show dirt as quickly

Attachment 9.1: DOH Health Suite Assessment Tool

Health Suite Assessment Tool

Based on National Association of School Nurses (NASN) Standards and Recommendations

Provision of health services must include health offices with adequate staff, supplies, equipment, technology, and privacy to ensure effective and efficient assessment of student problems, provision of care, and evaluation of increasingly complex health needs. School health facilities, personnel, space, structure, and equipment should adequately provide for privacy, and include consideration of projected school enrollment, make-up of student population, necessary supplies and equipment services required, and confidentiality and safety.

PART I. HEALTH SUITE CRITERIA

Criteria	Met	Not Met	NA	Comments
1. Minimum of 600 square feet, including health office facilities and at least one bathroom that conforms to American with Disabilities Act (ADA) guidelines.				
2. Health suite should be located in a quiet area, easily accessible to all areas of the building, including the administrative offices.				
3. Accessible for disabled, with doors leading to main office, outer hallway, and/or outside for emergency transport,				
4. Area used only for health-related services that allows for personal privacy.				
5. Incandescent and natural lighting adequate for viewing rashes, injuries, etc.				
6. Adjustable overhead lights in rest area.				
7. Provision for emergency lighting in case of power outage.				
8. At least one outside window that may be opened for natural lighting and ventilation.				
9. At least one electrical outlet every six feet, with surge protection distributed throughout the health office and bathroom area.				
10. Adequate plumbing to ensure hot and cold running water for assessment and treatment area.				
11. Water source outside of bathroom to allow for administration of medication, washing hands, and providing first aid.				
12. Handicapped accessible water sources within bathroom for washing hands and facilitating special needs.				

13. Sinks equipped with gooseneck faucets, wrist or foot control device, liquid soap, and paper towel dispenser.				
14. Lockable wall and base cabinets for storage of medications, supplies, and equipment. Avoid storage of medications in cabinets with glass doors since they provide visual access and can be tampered with.				
15. Base cabinets with cleanable counter tops to provide treatment area.				
16. Floor to ceiling closet for storage of large equipment.				
17. Refrigerator of adequate size for storing medications and snacks for special needs students				
18. Tile or seamless anti-microbial resinous floor which facilitates disinfection of soiled areas				
19. Easily cleanable, hard walls.				
20. Heating and air conditioning controls separate from the rest of the building.				
21. Access to fresh air and exhaust fans to provide adequate ventilation.				
Health office configuration that allows for specific, separate areas to provide optimal functionality:				
22. Waiting and triage area with four chairs for approximately every 300 students				
23. Assessment and treatment area where injuries are cared for, including sink with eye wash attached, countertop, supply cabinet, and access to refrigerator and icemaker.				
24. Medication area, including locked cabinet, sink, and access to refrigerator.				
25. Privacy/conference area for counseling and meeting with window and cot, waiting area to provide visibility, blinds or one-way glass to provide privacy, desk, and telephone.				
26. Rest area with one cot for every 300 students.				
27. Desk area with access to student records, telephone, and computer.				
28. Isolation area with cot and chair for students with potentially infectious problems or who need privacy.				
29. Bathroom that is wheelchair accessible, with grab bar next to toilet, good lighting and ventilation, sink, storage, and floor drains				

PART II - HEALTH OFFICE EQUIPMENT

In order to implement the School Health Program, school personnel must accept responsibility for providing health supplies for immediate care. Supplies are usually ordered in May, projecting the needs for the next school year. The nurse should assume the responsibility to confer with the principal and/or designee prior to May, in order to recommend those supplies and equipment necessary for implementing the School Health program.

Criteria	Met	Not Met	NA	Comments
1. Desk with lockable drawers, adequate surface for telephone, work area, and computer.				
2. Lockable file cabinets with a minimum of four drawers for storage of student records, informational and instructional materials.				
3. Networked computer with monitor, disc drive, printer, and privacy features to insure confidentiality of information.				
4. Separate phone line for computer.				
5. Reference materials, including first aid manual, medication reference, pediatric an/or adolescent references, guide to specialized health care procedures, medical dictionary, physical assessment book, and school health guidelines, policies, and procedures.				
6. One cot or bed for every 300 students, separated by curtains or screens				
7. Washable surfaces or disposable sheeting to allow for disinfecting between students.				
8. Screening equipment as required by state or district mandates.				
9. Blankets, pillows with disposable or plastic covers.				
10. Wall-mounted liquid soap dispensers adjacent to all sinks.				
11. Wall-mounted paper towel dispensers adjacent to all sinks.				
12. Pedal controlled, covered waste receptacle with disposable liners.				
13. First aid station with washable countertops and adequate storage space.				
14. Sharps container for disposal of hazardous medical waste and procedures for disposal of hazardous waste containers.				
15. Folding screens or draperies to provide privacy in rest area.				
16. Refrigerator with icemaker or ice trays to provide ice for treating injuries.				

17. Eye wash station attached to water source for irrigating foreign substance eye injuries.				
18. Clock with second hand, chairs, paper wastebasket, flashlight, and wheel chair.				
19. Gooseneck and/or magnifying lamp.				
20. Balanced scale with height measuring device and/or a wall mounted height-measuring device.				
21. Sink with hot and cold running water.				
22. Adequate bathroom facility.				
23. Double locked medication cabinet, or single locked medication cabinet with locked box to go inside.				
24. Peak flow meter with disposable mouthpieces.				
25. Sphygmomanometer and appropriate sized cuffs.				
26. Stethoscope.				
27. Tape measure.				
28. Magnifying glass.				
29. Books and informational resources appropriate for student population.				
30. Office supplies (pens, pencils, etc.)				

PART III - FIRST AID SUPPLIES - At the time of the Health Suite Assessment, please inventory supplies listed below to determine current supply. Additionally, please answer Question # I and, provide any additional comments to help us better understand the status and condition of your health suite.

Criteria	Met	Not Met	NA	Comments
1. Band-Aids <ul style="list-style-type: none"> • 1000 1"/1400 students • 1000 ¾"/1400 students 				
2. Tape of various widths, hypoallergenic				
3. Alcohol, 12 bottles				
4. Emesis basins, 12 disposable				
5. Cold packs, reusable and disposable, 100/400 student				
6. Cotton -topped applicators, 1 box CPR masks, pediatric and adult				
7. Bleach and disinfectant for surface spills, 1 gallon bottle				
8. Eye pads, 100 sterile/400 students				
9. Synthetic or non-latex gloves, 20 boxes				
10. Masks, 1 box				
11. Drinking water				
12. Cups <ul style="list-style-type: none"> • Drinking, paper 200/400 students • Medicine, plastic 200/400 students 				
13. Paper towels with dispenser, 1 case of 24 rolls				
14. Plastic bags, small and large resealable, 1000/400 student				
15. Roll paper for cots or examination table, 1 case of 24 rolls				
16. Record forms (emergency cards, logs, medication sheets, accident reports, DCPS forms)				
17. Assorted safety pins, 1 bag				
18. Feminine sanitary napkins, 200/200 students				
19. Scissors, bandage and office, 1 each				
20. Slings and/or triangular bandages				
21. Soap (in a dispenser)				
22. Tincture of green soap				
23. Hand sanitizer, 1 gallon				
24. Assorted splints				
25. Tissue, 1 case of 24				
26. Air freshener				
27. Tongue blades, adult and pediatric, 1 box/400 students				
28. Digital thermometers,				
29. Probe covers, 400/400 students				
30. Non-sterile 4 X 4s, 200/400 students				
31. Non-sterile 2 X 2s, 400/400 students				

32. Kling wrap, 10 yards each of 2", 3", and 4"				
33. Portable crisis kit				
34. First Aid Kits <ul style="list-style-type: none"> It is recommended that first aid kits be located in designated classrooms one each floor of the school building. The number of kits will vary according to the size of the facility. The kits could be restocked from the health suite supplies. 				

Additional Information: Please write your answer/comments in the space provided

Question #1
Describe the process and procedures to obtain yearly and replacement supplies for your health suite.

Additional Comment(s)/Recommendations

Assessment Completed by: _____ Date: _____
Community Health Nurse

Source:
dme.dc.gov/dme/frames.asp?doc=/dme/lib/dme/services/pdf/nasn_health_suite_assessment_tool.pdf

Attachment 9.2: Sample Field Trip Permission Slip

XYZ PUBLIC CHARTER SCHOOL

FIELD TRIP PERMISSION SLIP

NAME OF STUDENT:

GRADE:	HOMEROOM:
---------------	------------------

DESCRIPTION:

DATE & TIME:

TRANSPORTATION ARRANGEMENTS:

TEACHER/SUPERVISOR:

I hereby give my permission for my son/daughter to participate in the above referenced activity. XYZ PCS and any chaperones or employees, servants, and agents of XYZ PCS are hereby given the following authority on the time period indicated above:

- To consent to any medical treatment that may be required by my son/daughter.

XYZ PCS, and the employees, servants, and agents of XYZ PCS, are hereby released from liability for all actions taken in good faith during the trip.

Parent Signature:	Date:
--------------------------	--------------

Any updates regarding health condition (new or ongoing?) <input type="checkbox"/> Yes <input type="checkbox"/> No
--

If yes, please explain:

Authorization is hereby granted to release this information to appropriate school personnel and classroom teachers. <input type="checkbox"/> Yes <input type="checkbox"/> No

Parent Signature:	Date:
--------------------------	--------------

Emergency Phone Number:

Attachment 9.3: Sample Child Care Subsidy Letter

Dear Parent/Guardian:

This letter explains important information regarding the Before and After School Programs at XYZ PCS. **Please read it in its entirety.**

XYZ PCS's Before and After School Programs is now a licensed D.C. Child Care Provider. Under this program there are requirements for families receiving assistance through the National School Lunch Program. Each family receiving assistance must register for Child Care Subsidy with the Department of Human Services/Income Maintenance Administration (DHS/IMA) Child Care Services Division, which will allow them to attend the Before and After School Programs at free or reduced rates. **This process must be completed by XXX.**

An overview of registration procedures and required documents is included in this letter. Also attached to this mailing is a "Document Table," which provides examples of these documents and explains them in greater detail.

REGISTRATION PROCEDURES – *the following section explains how families can register for Child Care Subsidy:*

- **Register at the Child Care Services Division office.**
 - Location of office: **4001 S. Capitol Street SW, Washington D.C., 20032.**
 - Hours open for new registrations: **Monday to Wednesday, 8:30am to 3:30pm (walk-in); Thursday and Friday by appointment only** (call **202-727-0284** to schedule an appointment).
 - Families must bring all required documents with them in order to sign up.

Any family who has not successfully completed the registration procedures by XXX will be charged at a full rate for the Before and After School Programs beginning XXX.

REQUIRED DOCUMENTS – *the following are required of families registering for Child Care Subsidy (please see attached "Document Table" for specific descriptions and examples of each document) [***NOTE: ORIGINAL DOCUMENTS ONLY; NO PHOTOCOPIES ACCEPTED***]*

- ALL families must present:
 - **D.C. Health Certificate** for child
 - **Birth Certificate** for child
 - **Social Security Card** for both child(ren) and parent(s)/guardian(s)
 - **Picture ID** for parent/guardian
 - **Proof of residence** (documents must be from within last 30 days)
 - **Proof of income** (documents must be from within last 30 days) – includes **Proof of Employment** and/or **Other income**
 - **Proof of other child care expenses**
- Families must present the following documents IF APPLICABLE:
 - **Proof of Guardianship/Custody**
 - **Proof of Disability for Child**
 - **Proof of Activity (school/training)** for parent/guardian (at least 20 hours per week)
- Parents/guardians who fall under one of the following categories must submit additional documents to qualify for Child Care Subsidy:

- If under 25 years old, living with parent/guardian, and completing secondary school education or its equivalent (GED or Job Corp), letter from parent/guardian you are living with.
- If a TANF payee, Automated Client Eligibility Determination System (ACEDS) Printout or Letter from IMA Worker to verify that you receive benefits on behalf of dependent child(ren).
- If actively searching for a job, receiving food stamps, or enrolled in higher education and receiving TANF benefits, Child Care Referral from Income Maintenance Administration's Food Stamp Employment Training Program (IMA/FESTP) or Approved Job Search Program for you and your spouse.

Please feel free to contact us with any questions or concerns.

Sincerely,

Document Table

ORIGINAL DOCUMENTS ONLY; PHOTOCOPIES ARE NOT ACCEPTED

ALL families must present:

Document	Description/Examples	Current as of	
All Families	D.C. Health Certificate	For child; shot records are NOT accepted	within last 12 months
	Birth Certificate	For child and siblings living in household; full size document that shows your name	-
	Social Security Card	For child and siblings living in household, AND parent(s)/guardian(s)	-
	Picture ID	For parent(s)/guardian(s) (e.g., State ID card / Driver's license / Passport)	-
	Proof of Residence	One of the following: (1) Home telephone or utility bill (must show your name and address; no cell phone or cable bills accepted); (2) Notarized letter from person you live with stating that you and your child(ren) live at the address you are claiming AND 2 pieces of mail sent to you at that address within last 30 days; or (3) Official Rent Receipt or letter from landlord	within last 30 days
	Proof of Employment (if applicable)	One of the following: (1) 3 most recent pay stubs; or (2) New hires can present an official letter from an employer to verify start date, annual gross income or hourly rate of pay, hours you work per week, and first pay date. <u>Computer generated pay stubs must be accompanied by a letter from the employer to verify the information.</u> Documents must be presented for spouse or other parent if they live in the same home. (If 20+ hours/week, qualifies as employment; if <20 hours/week, counts only as income.)	-
	Other Income (if applicable)	Proof of Child support / Veteran benefits / Social Security / Disability benefits / Temporary Assistance for Needy Families (TANF) or Supplemental Security Income (SSI) benefits	within last 30 days
	Other Child Care Expenses (if applicable)	Proof of private childcare expenses	-

Document Table (continued)

ORIGINAL DOCUMENTS ONLY; PHOTOCOPIES ARE NOT ACCEPTED

Families must present the following documents IF APPLICABLE:

	APPLICABLE IF...	Document	Description/Examples	Current as of
Where applicable	<i>Your name is not on the child's birth certificate</i>	Proof of Guardianship/Custody	Original adoption document or legal Court Order to verify that you have been legally made the child's guardian (notarized letter from parent NOT accepted)	-
	<i>Child is disabled</i>	Proof of Disability for Child	One of the following: (1) Letter from physician specifying need for child care; (2) Individualized Education Plan (IEP); (3) Individual Family Service Plan (IFSP); or (4) Developmental Evaluation	-
	<i>Parent/guardian is enrolled in school/training program (at least 20 hours per week)</i>	Proof of Activity (School/Training)	For parents enrolled in school/training program – One of the following: (1) Letter from program or school to indicate attendance as full-time or part-time (start and end date); (2) receipt of payment; or (3) class schedule	-
	<i>Under 25 years old, living with parent/guardian, and completing secondary school education or its equivalent</i>	Letter from parent/guardian you are living with	GED or Job Corp	within last 30 days
	<i>TANF payee</i>	Automated Client Eligibility Determination System (ACEES) Printout or Letter from IMA Worker	To verify that you receive benefits on behalf of dependent child(ren)	-
	<i>Actively searching for a job, receiving food stamps, or enrolled in higher education and receiving TANF benefits</i>	Child Care Referral	From Income Maintenance Administration's Food Stamp Employment Training Program (IMA/FESTP) or Approved Job Search Program for you and your spouse.	-

Letter developed by E.L. Haynes Public Charter School.

CHAPTER 10: SPECIAL POPULATIONS

[Section 10.1...Special Education](#)

[Section 10.2...English Language Learners](#)

[Section 10.3...Gifted & Talented](#)

[Attachment 10.1: Eligibility Review & IEP Timeline](#)

[Attachment 10.2: ELL Readiness Self-Assessment](#)

[Attachment 10.3: ELL Classroom Observation Checklist](#)

Section 10.1: Special Education

1. Overview

Special education is the education of students with disabilities, whether mental, physical, cognitive, social, or emotional, who need specialized instruction because of that disability. Special education must be designed to address the students' individual differences and needs. Ideally, you will be able to provide interventions designed to help these students achieve a higher level of personal self-sufficiency and success in school and in the community than would be available if the student were only given access to a typical classroom education. A familiarity with the laws pertaining to special education will allow you to have first-hand knowledge of the sometimes complex mechanics of special education services delivery.

To access the documents that describe most of the special education laws, regulations, and policies applicable to public charter schools visit osse.dc.gov/service/special-education.

It is important for the appropriate staff of charter schools to become familiar with the requirements of federal and local law applicable to special education. This section is intended as a summary of the key components of special education laws and should not be relied upon as a complete restatement of all applicable laws and their requirements.

2. Background on Special Education Law

Federal Special Education Law

With the passage of the Education for All Handicapped Children Act in 1975, the federal government addressed for the first time the needs of children with disabilities and ensured them of the right to a free and appropriate public education (FAPE). Prior to the passage of these laws, thousands of disabled children were excluded from public schools. Over the next 30 years, additional legislation at the federal and state levels was enacted to continue to ensure the rights of children and adults with disabilities. The primary laws are now known as the Individuals with Disabilities Education Act (IDEA) and the Americans with Disabilities Act (ADA), which first passed in 1986. In addition to ensuring equal opportunities in education, these acts restate and reinforce the fundamental civil right of all Americans to be treated fairly and without discrimination because of their disabilities.

Charter schools must employ their best efforts to meet the educational needs of students with disabilities. To the maximum extent appropriate, services to children with disabilities should be provided at the charter school, following the principles of LRE (Least Restrictive Environment, i.e., a student who has a disability should have the opportunity to be educated with non-disabled peers to the greatest extent possible) and FAPE. If, despite these best efforts, the charter school is unable to meet the needs of the child, the school must immediately contact its Special Education Agency contact (either at DCPS or OSSE Department of Special Education (OSSE-DSE)) so that an appropriate program and placement can be identified (see Change in Placement section below).

D.C. Special Education Law

In addition to the federal laws, D.C. charter schools must abide by the D.C. Code and local regulations governing special education:

- District of Columbia Municipal Regulations (DCMR), Title 5, Subtitle E Chapter 30 (osse.dc.gov/release/osse-publishes-final-rulemaking-charter-schools-special-education-responsibilities-under)
- Placement of Students with Disabilities in Nonpublic Schools Act, D.C. Code, Title 38, Chapter 25B

(odr.dc.gov/odr/lib/odr/pdf/placement_of_students_with_disabilities_in_nonpublic_schools.pdf)

- District of Columbia School Reform Act, D.C. Code, Title 38, Chapter 18, Sections 1802.02(19) and 1802.06(b)

These regulations address:

- Least Restrictive Environment (LRE) requirements
- Annual reporting requirements
- Responsibilities for due process, settlement agreements, and mediation requirements
- Student placement from a charter school into a nonpublic school

Details of these requirements will be addressed in the sub-sections below.

3. LEA Charters & District Charters

D.C. charter schools have a choice for how they operate their special education program. A charter school can elect to function as its own Local Educational Agency with respect to the special education process (LEA/Independent Charter), or it can elect to have DCPS serve as its LEA for purposes of special education (District/DCPS Charter).

An LEA Charter receives IDEA funding directly for each special education student enrolled at the school, but the school is responsible for paying for special education costs related to testing and evaluation and is exposed to more liability with regard to the delivery of special education services and student placements. A District Charter does not receive IDEA funding directly, which instead goes to DCPS. However, a District Charter is not responsible for testing or evaluation expenses and has a lower level of exposure to special education liability issues.

Regardless of the choice made, a public charter school in the District of Columbia may not deny enrollment or otherwise discriminate in its admissions policies or practices on the basis of a child's disability or status as a child with a disability, the child's need or potential need for special education services, supplementary aids or services, or any other accommodation.

An LEA Charter is responsible for ensuring all children with disabilities ages 3 through 21 have available to them a free and appropriate public education (FAPE). Additionally, an LEA Charter is responsible for compliance with the following:

- Least Restrictive Environment – An LEA Charter must ensure that, to the maximum extent appropriate, children with disabilities are educated with children who are not disabled.
- Evaluation and Reevaluation – An LEA Charter must evaluate and reevaluate enrolled children in accordance with the IDEA.
- Special Education and Related Services – An LEA Charter must develop and implement an IEP for an eligible child within the timelines set by the IDEA and must provide special education and related services consistent with that IEP.
- Due Process Complaints – An LEA Charter must establish and implement policies and procedures to ensure that children with disabilities and their parents are guaranteed procedural safeguards with respect to the provision of FAPE.
- Mediation - An LEA Charter must ensure that procedures are established and implemented to allow parties to dispute any matter, including matters arising prior to the filing of the due process complaint, and to resolve such disputes through a mediation process. OSSE will maintain a list of qualified mediators and will bear the cost of the mediation process.

- Statewide Assessments – Each LEA must ensure the participation of all of its students, including those with IEPs and those placed in nonpublic schools, in the statewide student assessments.
- Annual Reporting Requirements – An LEA Charter must provide to OSSE a count of the number of children with disabilities receiving special education and related services as of December 1 of each year.
- Special Education Data System (SEDS) – An LEA Charter must fully utilize, implement, and enter accurate and complete data into the District-wide special education data system for aspects of special education practice (see Special Education Data System section below).

If a charter school elects to have DCPS serve as its LEA for purposes of special education, DCPS is the LEA responsible for meeting some of the requirements applicable to an LEA under the IDEA. The responsibilities of each party are laid out in a Memorandum of Agreement (MOA) between DCPS and the District Charter.

DCPS is responsible for compliance with the following:

- Evaluation and Reevaluation – DCPS must evaluate and reevaluate enrolled children in accordance with the IDEA and participate in IEP meetings.
- Due Process Complaints – DCPS must convene and/or collaborate with the District Charter to discuss due process complaints involving the District Charter.
- Mediation – DCPS must ensure that procedures are established and implemented to allow parties to dispute any matter, including matters arising prior to the filing of the due process complaint, and to resolve such disputes through a mediation process. OSSE will maintain a list of qualified mediators and will bear the cost of the mediation process.

A District Charter is responsible for compliance with the following:

- DCPS Compliance – Each District Charter must follow the policies, procedures, and guidelines established by DCPS for the referral of individual child needs and IEP matters to DCPS. Referrals must include requests for evaluations, due process complaints, requests for mediation, and implementation of Hearing Officer Determinations.
- Provision of Services – Each District Charter must ensure the provision of education and related services outlined in student’s IEP and maintain staffing levels necessary to fully implement the IEP of enrolled students.
- Statewide Assessments – Each District Charter must ensure the participation of all of its students, including those with IEPs and those placed in nonpublic schools, in the statewide student assessments.
- Annual Reporting Requirements – A District Charter must provide to DCPS a count of the number of children with disabilities receiving special education and related services as of December 15 of each year.
- Special Education Plan – A District Charter must provide to DCPS its plan for special education services by October 1 of each year (see MOA for required components of plan).
- Special Education Data System (SEDS) – A District Charter must fully utilize, implement, and enter accurate and complete data into the District-wide special education data system for aspects of special education practice and maintain at least two staff members as SEDS Certified by the DCPS Office of Data and Accountability (see Special Education Data System section below).

4. Checklist

Task	Timeline or Deadline	Submission Requirements and Additional Information
<input type="checkbox"/> Hire person to oversee all special education services.	Prior to opening	- Submit contact information to PCSB - This person is referred to in this section as the Special Education Coordinator
<input type="checkbox"/> Identify students with existing IEPs.	After enrollment	Three main sources used are - SEDS - Parents - Schools
<input type="checkbox"/> Establish a Student Support Team (SST) and other systems to support struggling students.	Prior to opening	- SST provides assistance to teachers as they work with students who are struggling academically and/or behaviorally - Submit list of SST members and schedule of planned SST meetings along with an SST roster to PCSB - Many schools adopt the PBIS Framework (Positive Behavior Intervention and Supports) as a mechanism for improving behavioral and academic outcomes for struggling students - PBIS emphasizes adopting a structured and consistent approach to student behavior on a schoolwide basis that offers tiered interventions for struggling students <u>Additional Information:</u> www.pbis.org/school/swpbs_for_beginners.aspx
<input type="checkbox"/> Identify students who may need special education and related services.	Ongoing	- Use a variety of sources to determine initial eligibility (e.g., enrollment process, parent and community outreach, screening methods) <u>Additional Information:</u> http://www.childfindidea.org
<input type="checkbox"/> Refer students for evaluation.	If requested by parent, school has 30 days to respond	- Referrals can come from parents, the School's SST, individual school personnel, or other agencies and professionals - Prior written notice provided to parents upon initial referral or parental request for evaluation including copy of procedural safeguards <u>Additional Information:</u> DOE guidance regarding rules for revocation of consent: idea.ed.gov/explore/home
<input type="checkbox"/> Conduct or schedule evaluations.	Once parental request is made, school has 120 days to complete evaluation and determine the student's eligibility	- Parental consent obtained prior to evaluation (subject to certain exceptions applicable to wards of D.C. not living with parents) - Evaluation might be a vision and hearing screening; cognitive, academic, speech and language, and motor skills assessment; developmental, medical, and school history - Led by DCPS if school is not its own LEA for special education <u>Additional Information:</u> Federal guidance regarding evaluations: idea.ed.gov/explore/view/p/%2Croot%2Cdynamic%2CTopicalArea%2C4%2C
<input type="checkbox"/> Establish an IEP Process.	IEP team must convene and develop an IEP within 30 days of student's eligibility	-Required participants invited to IEP meeting (see text below for list). If appropriate, all invitees attend meeting (and provide input) or there is agreement indicating excusal by both LEA and parent - IEP should document a PLAAFP (Present Levels of Academic Achievement and Functional Performance), include a set of

	determination	<p>measurable annual goals, and document that the student's preferences and interests were considered in creating the IEP (if appropriate)</p> <ul style="list-style-type: none"> - Parental rights must be followed including maintenance of signed receipt of Special Education Procedures Manual - Follow required procedures related to transition services for students over the age of 15 <p><u>Additional Information</u> Federal information on IEPs: idea.ed.gov/explore/view/p/%2Croot%2Cdynamic%2CTopicalArea%2C1%2C</p> <p>Federal guidance on transition services: idea.ed.gov/explore/view/p/%2Croot%2Cdynamic%2CTopicalArea%2C14%2C</p>
<input type="checkbox"/> Place student based upon his/her IEP and follow regulations.	Upon completion of student's IEP	<ul style="list-style-type: none"> - IDEA least restrictive environment requirements mean that, to the extent appropriate, students with disabilities should be educated with children who are not disabled - Supplemental aids/services should be used before removing student from regular education environment - Ultimate placement decision must be determined annually and made by group of persons, including parents and others knowledgeable about the student, evaluation data, and placement options and in conformity with the IDEA LRE requirements - A child's placement must be based on the child's IEP
<input type="checkbox"/> Maintain accurate and up-to-date data in SEDS and the Blackman-Jones Database.	Ongoing	<p>Data in student file matches data in SEDS for</p> <ul style="list-style-type: none"> - Date of initial evaluation - Date of reevaluation - Date of IEP development - Date of IEP implementation - Date of birth - Primary disability - Placement
<input type="checkbox"/> Deliver special education and related services.	Upon completion of student's IEP	<ul style="list-style-type: none"> - Obtain parental consent to the initial provision of special education and related services - Document services provided in SEDS - Maintain invoices for SPED services and SPED vendor contracts for PCSB review
<input type="checkbox"/> Follow appropriate procedures for discipline-driven suspensions of special education students.	Ongoing	<ul style="list-style-type: none"> - IEP team meets within 10 days of student with IEP being removed from educational setting for 10 or more days to determine if behavior was manifestation of student's disability - Student receives educational services after a disciplinary removal of more than 10 consecutive days in the same school year - If the student's conduct is determined to be a manifestation of the student's disability, the student must be returned to the educational placement - As appropriate, the LEA conducts a functional behavioral assessment and develops a Behavioral Intervention Plan, both of which are in the student's file <p><u>Additional Information</u> - For a discussion of the IDEA requirements applicable to discipline matters, see Federal Regulations - 34 C.F.R. §§300.530-300.536 - Article discussing Behavioral Intervention Plans and Functional Behavioral Assessments: www.ldonline.org/article/6031</p>

<input type="checkbox"/> Follow appropriate procedures for handling parent due process complaints.		<ul style="list-style-type: none"> - Hold resolution meetings within 15 days of receiving notice of a parent's due process complaint - Implement hearing officer decisions in a timely manner - Provide information to OSSE regarding state complaints within 10 days of request - Implement corrective actions contained in state complaint decision letter in a timely manner. <p><u>Additional Information:</u> osse.dc.gov/service/online-filing-due-process-hearing-requests-parents</p>
<input type="checkbox"/> Arrange for annual and triennial reviews of students.	Timing based upon date of last IEP	<ul style="list-style-type: none"> - The IEP must be reviewed at least annually to determine whether the annual goals for the child are being met and to revise the IEP as appropriate and as required by federal and local law - Prior written notice should be provided to parent - Parental consent must be obtained in advance of reevaluation - IEP team reviews existing data from multiple sources to determine continued eligibility - Reevaluations must be conducted a minimum of once every three years (unless parent and LEA agree unnecessary) - Must be done if student's parent or teacher requests reevaluation (though not more than once/year unless LEA and parent agree) or if LEA determines if student warrants reevaluation <p><u>Additional Information:</u> Federal information on reevaluations: idea.ed.gov/explore/view/p/%2Croot%2Cdynamic%2CTopicalArea%2C4%2C</p>

Hire person to oversee all special education services

In order to coordinate and effectively manage special education at your school, you should select (or assign) a person to oversee all special education services. This Special Education Coordinator should be responsible for establishing and maintaining a relationship with your school's Special Education Agency contact (either OSSE-DSE or DCPS). Contact information is provided at the end of this section. Your school's Special Education Coordinator will oversee the process of referral, evaluation, and service acquisition and will also maintain special education records, track required reviews, and secure related services. **Submit contact information for the Special Education Coordinator to the PCSB.**

Identify student with existing IEPs

Once you have a roster of your school's students, the first step is to find out if any children are already classified as disabled and have an IEP. There are three sources where you can find IEPs:

- **SEDS:** Special Education Data Systems (SEDS) is a web-based application maintained by OSSE that should have a record of every student with an IEP (see section below for more information). In the event that SEDS does not have information on certain students, the following two methods should be utilized.
- **Parents:** Parents of children with an IEP may alert you to their status. After a child is registered, you may ask the parents to bring in a copy of the student's IEP.
- **Schools:** If you believe that a student has an IEP, you can also contact that student's former school to request a copy. You may also have to contact the former school to allow you to access that student's records in SEDS.

Note: If one of your students with an IEP ever transfers from your school to another LEA, you should provide a copy of the student's records (including the IEP) to the receiving LEA within ten days of receipt of notice of enrollment of the student in the receiving LEA.

Establish a Student Support Team (SST)

A student is to be referred for special education instruction and services only after the resources of the general education program have been considered and, where appropriate, utilized. This "pre-referral" requirement is usually met through the Student Support Team (SST) process. A SST is typically composed of guidance counselors, general and special education teachers, administrators, other support staff, and, sometimes, the parent. **The PCSB will want to know the members of your SST and the schedule of planned SST meetings along with an SST roster.**

A SST provides assistance to teachers as they work with students who are struggling academically and/or behaviorally. When a teacher refers a student to the SST, the SST process is as follows:

1. Meet to review the student's educational strengths, areas of concern, and previous interventions that have been attempted
2. Discuss possible programs and interventions to meet the student's needs
3. Design an implementation plan
4. Implement, monitor, and evaluate plan
5. Reconvene to review the effectiveness of the intervention
6. If more intense services are needed, the SST may make a direct referral for a special education assessment

Many schools adopt the PBIS Framework (Positive Behavior Intervention and Supports) as a mechanism for improving behavioral and academic outcomes for struggling students. The underlying theme of PBIS is that schools should teach behavioral expectations in the same structured manner that they approach teaching core subjects. To do this, schools identify and focus on three-to-five positively-stated behavioral expectations (e.g., respect yourself, respect others). Once these have been identified, the school focuses on consistently setting behavioral expectations and consequences throughout the school. Toward that end, schools implementing PBIS specifically define what the agreed upon behavioral expectations look like in each of the major spaces of the school (e.g., how do students demonstrate respect for others in the classroom, the cafeteria, the gymnasium, and the restroom). They also agree upon which offenses should be handled in the classroom and which require sending a student to the office. PBIS programs will also frequently implement tiered intervention systems in which students progressively and systematically receive increasing supports based on their behavioral responsiveness to intervention. For more information on PBIS, visit www.pbis.org/school/swpbs_for_beginners.aspx.

Identify students who may need special education and related services

The school has an obligation, sometimes referred to as Child Find requirements, to use a variety of sources to attempt to determine the initial eligibility of students for special education and related services. Potential steps include distributing a questionnaire to students as part of the enrollment process, parent and community outreach, or the use of screening methods. Note that if you do distribute a questionnaire as part of the enrollment process, it should only be distributed after the enrollment decision has been made by the school. **Including questions about special education status in the initial application a student fills out could open the school to discrimination claims in the event the student is not selected for admission.** For more information on Child Find, visit www.ectacenter.org/sec619/sec619.asp.

Refer students for evaluation

For a student to be considered for special education services, he or she must be referred for an evaluation. Students can be referred for special education services by parents, the school's SST,

individual school personnel (teachers, counselors, and administrators), or other agencies and professionals.

Referrals for an evaluation must be in writing. If the request/referral is made by a parent or guardian, the school must provide a written response within 30 days with either an evaluation plan requiring the parent's consent or a denial of the request with an explanation. If the request/referral is made by someone other than a parent or guardian, the school should notify the parents in writing that their student has been referred and obtain written consent for an evaluation to begin. This notification should include the reasons why the referral was made and an evaluation plan which specifies the areas to be assessed, who will be conducting the evaluation, and the procedures and tests to be utilized. A copy of procedural safeguards must be provided to parents at this time. SEDS (see section below) should contain the forms that you will need to provide.

The school has 120 calendar days from the date of the written referral in which to conduct the evaluation and determine a student's eligibility for special education services, and then, when appropriate, the school has another 30 calendar days to develop the initial IEP and begin implementation of the IEP (see [Attachment 10.1](#) for a timeline of the process). Delivery of services must begin as soon as possible following the development of the IEP, and the LEA must obtain parental consent before the initial implementation of special education and related services. LEA Charters are responsible for managing the evaluation process and conducting the evaluations. District Charters should refer all evaluations to DCPS and contact their DCPS Special Education contact once a referral is made.

Conduct or schedule evaluations

An evaluation is a series of assessments designed to determine whether or not a student has a disability and needs special education services. LEA Charters are responsible for conducting the evaluations themselves while DCPS has the responsibility for conducting evaluations for District Charters. The following are some examples of the evaluations that may be conducted:

- Vision and hearing screening
- Cognitive assessment
- Academic assessment
- Developmental, medical, and school history
- Speech and language assessment
- Motor skills assessment

In conducting the evaluation, the assessment team, which should comprise special education teachers and trained school specialists (e.g., nurses, psychologists, therapists), gathers information from the parent, school records, the student's teachers, and other school personnel as needed. If you are a District Charter, you must fully cooperate during the evaluation process, allowing for classroom observations, records exchange, and the participation of the student, teachers, and/or related service providers if needed.

In addition to those students being referred for an initial evaluation, evaluations can also be conducted in new areas of suspected disability for children who are already receiving special education services upon receipt of a written referral. Additionally, students are required to have a new evaluation every three years (reevaluation).

Establish an IEP process

IDEA mandates that an Individualized Educational Program (IEP) be developed for each child who is eligible for special education services. The purpose of the IEP is twofold:

1. Document a student's eligibility for special education services.
2. Memorialize the school's plan for providing a free and appropriate public education that will meet the student's unique needs in the least restrictive environment.

The IEP describes a student's strengths and weaknesses and the supports and services required to assist the child in progressing. It outlines the various services necessary to support the student and what setting will be best for his/her education, whether this is a general education classroom, a special class, or services provided in a special school. In addition, the IEP specifies the group size, frequency, duration, and location of each service and describes how the student will participate in state assessments and the criteria used to determine the student's promotion to each next grade.

Once an initial evaluation is completed and it has been determined that a student is eligible to receive special education services, an IEP Team meeting is convened. The IEP Team must meet to develop an IEP for the child within 30 calendar days after a child is determined eligible.

IEP Team

The group responsible for developing the IEP is known as the IEP Team. IDEA mandates that a student's IEP Team include the following representatives:

- Student's parent(s) or guardian(s)
- At least one general education teacher
- At least one special education teacher
- An LEA representative who is qualified to provide or supervise the provision of special education and is knowledgeable about the general education curriculum and the availability of LEA resources (for a District Charter, this must be a DCPS representative)
- An instructional expert who can interpret the implications of the evaluation results in terms of designing appropriate instruction
- At the discretion of the parent and LEA, other persons who have knowledge or special expertise regarding the child, such as related services personnel
- A translator if the parent's preferred language or mode of communication is other than English
- The student, when appropriate. Students must be invited to participate in IEP meetings when transition planning is or will be part of the IEP. In such cases, the LEA must also invite other public agencies that are likely to be responsible for providing transition services, with the consent of the parent or a child whose educational rights have transferred (typically a child who has reached 18 years of age)

Note that all of the above invitees must attend the IEP meeting and provide input unless there is agreement by both the LEA and the parent about that individual's excusal from the meeting.

IEP Meeting

At the IEP meeting, participants will discuss the evaluation results and which supports and services will be most appropriate to serving a particular student. During this meeting, the IEP will be developed, detailing the services needed, and how and where they will be provided. The IEP should document PLAAFP (Present Levels of Academic Achievement and Functional Performance), stating how disability affects involvement in general curriculum (6-21) or how the disability affects involvement in appropriate activities (3-5). It should contain a set of annual, measurable goals as well as documentation that the student's preferences and interests were considered in creating the IEP. A special education file should be maintained for the student and include progress data relative to the goals stated in the IEP. It should also contain evidence that ESY (extended school year) services were considered. Note that special education should be kept separate from general education student records (generally locked in the special education coordinator's office).

Following the IEP meeting, an appropriate placement must be offered based on the needs outlined in the IEP (see Placement sub-section below).

Parental Rights

Under IDEA, parents are given the following rights:

- Must be informed of and provide written consent to initial and periodic reevaluations of their child
- Have their concerns about their child's education considered during any evaluation
- Be part of the group that reviews existing evaluation data during any evaluation or re-evaluation of their child
- Understand the results of evaluations

In order to comply with these rights, schools must follow these procedures:

- Provide parents of students with a disability with the Special Education Procedural Manual for Parents (available for download through SEDS), which informs the parents of the procedural safeguards available to them:
 - Provide this manual at least once a year to the parents of students with a disability and upon an initial referral, parent request for evaluation, or IEP meeting
 - **The PCSB requires that you maintain a signed parent receipt of manual and a signed parent log acknowledging receipt**
- Provide parents a notice of determination stating the reasons for the decision upon concluding that the IEP Team requires no additional data to evaluate continuing eligibility
- Provide parents with the student's IEP and all due process notices in their preferred language or mode of communication
- Provide parents the opportunity to request additional assessments if they disagree with the IEP Team's decision
- Invite parents to participate in the IEP meeting and make an effort to select a mutually agreeable date for the IEP meeting
 - The meeting may proceed without the parent provided that you can document appropriate outreach, including attempts to arrange a mutually agreed upon date and time for the meeting. Outreach is defined as at least three (3) attempts at telephone contact at different times of the school day, if the parent has a telephone, or a follow-up letter sent to the parent by mail and also sent home with the student, if the parent does not have a telephone. All contacts with and attempts to contact the parent (including copies of all letters) and the reason for the rescheduled appointment must be documented on the student contact sheet in the student's file.
 - If the parents indicate that they will be unable to attend and cannot reschedule, they must be informed that they may participate via a telephone conference

Special procedures for students over 15

- If the student is over the age of 15, the IEP must include the following appropriate and measurable post-secondary goals:
 - Education or training after high school
 - Employment after high school
 - Independent living
- These goals should be updated annually and based on age-appropriate transition assessments
- The school should provide transition services to help the student meet post-secondary goals, including courses of study geared towards enabling the student to meet post-secondary goals
- The school must be able to provide evidence that the student was invited to the IEP meeting
- If transition services are likely to be provided by an outside agency, then that agency should be invited to the IEP meeting (with written consent from the parent or student if no longer minor)

- At least one year before the student turns 18, the student and parent must be informed that rights will transfer to the student at age 18

For Federal Guidance on transition services, see idea.ed.gov/explore/view/p/%2Croot%2Cdynamic%2CTopicalArea%2C14%2C.

Place student based upon his/her IEP and follows regulations

IDEA requires that special education students be educated in the least restrictive environment possible. This means that an LEA must, to the maximum extent appropriate, ensure that students with disabilities are educated with those who are non-disabled. An LEA must ensure that the full continuum of alternative placements (e.g., instruction in regular classes, special classes, special schools, home instruction, and instruction in hospitals and institutions) is available to meet the needs of students with disabilities.

The ultimate placement decision must be:

- Based upon the student's IEP
- Determined annually
- Be made by a group of persons, including parents and others knowledgeable about the student, evaluation data, and placement options
- Made only after using supplemental aids/services to attempt to enable the student to succeed in the regular education environment
- Made so as to result in a placement that is as close as possible to the student's home

The student's IEP must contain documentation that the placement decision considered the potential harmful effects on the student as a result of a placement.

Maintain accurate and up-to-date data in SEDS and the Blackman-Jones Database

The school should make sure that data contained in SEDS matches what is in the student's special education file. This includes:

- Date of initial evaluation
- Date of reevaluation
- Date of IEP development
- Date of IEP implementation
- Signed IEP
- Date of birth
- Primary disability
- Placement

If an LEA Charter is subject to a due process complaint, it must upload information to the Blackman-Jones Database relating to the resolution of the matter, including:

- Disposition forms
- Settlement agreements
- Other relevant documentation related to the implementation of a Hearing Officer Determination or Settlement Agreement

See the section below on SEDS and the Blackman-Jones Database for additional information.

Deliver special education and related services

Upon development of a student's IEP, you should begin providing the required services. All services provided must be documented in SEDS. You should also ensure that you maintain invoices for SPED services and SPED vendor contracts on file in the event that the PCSB or OSSE requests documentation of the services that were provided.

Follow appropriate procedures for discipline-driven suspensions of special education students

Special due process considerations apply to students with IEPs who are receiving intermediate and long-term suspensions. The IEP team must meet within 10 days of the student being removed from the educational setting for 10 or more days to determine if the behavior was a manifestation of the student's disability. Students in these circumstances must have a Behavioral Intervention Plan (BIP) and Functional Behavioral Assessment (FBA) on file. If these do not exist at the time of the suspension, they must be developed.

The student must receive educational services after removal of more than 10 consecutive days in the same school year. If the student's conduct is determined to be a manifestation of the student's disability, the student must be returned to the educational placement.

Follow appropriate procedures for handling parent due process complaints

Under IDEA, an LEA or parent has the right to file a due process complaint on any matter relating to the identification, evaluation, or educational placement of a child with a disability or generally relating to the provision of a free and appropriate public education to the student.

Within 15 days of receipt of a parent's due process complaint, and prior to the initiation of a due process hearing, the LEA and parent should have a resolution meeting to discuss the complaint. The meeting should include a decision-maker from the LEA, members of the IEP team knowledgeable of issues covered by the complaint, and the parent. The goal of the meeting is to give the LEA the chance to resolve the dispute in advance of a formal hearing.

If the LEA has not resolved the dispute to the parent's satisfaction within 30 days of receipt of the due process complaint, the formal due process hearing may occur. A formal written decision must be issued by the impartial hearing officer within 45 days of that date.

Arrange for annual and triennial reviews of students

The school's Special Education Coordinator should make sure that all students with an IEP have an annual review. The annual review is conducted by the IEP Team and serves to evaluate the progress made by the student, to determine whether the services listed have been effective, and to update the IEP as necessary. At the conclusion of the annual review, the IEP team will have created a new working IEP, which supersedes the IEP from the previous year. Each annual review should be conducted within one year of the implementation date of the IEP (this date is listed on the IEP). The Special Education Coordinator should work with the IEP Team to make sure that the annual reviews are conducted in a timely manner.

Every three years, a triennial review must be conducted, at which time the student must be re-evaluated and re-assessed to determine if his/her needs, abilities, and/or learning difficulties have changed. LEAs must follow IDEA regulations in conducting reevaluations. These include providing prior written notice and receiving consent in advance of the reevaluation, and using data from multiple sources to determine eligibility. Note that while a reevaluation must be conducted at least once every three years, it must be conducted more frequently if a student's parent or teacher requests a reevaluation or if the LEA determines reevaluation is warranted. Note that LEAs may not conduct a reevaluation more frequently than once per year unless both the LEA and parent agree it is necessary. Additionally, reevaluation is not required if the LEA and parent agree that it is unnecessary. Additional information

on requirements may be obtained at idea.ed.gov/explore/view/p/%2Croot%2Cdynamic%2CTopicalArea%2C4%2C.

5. Special Education Data System (SEDS) & Blackman-Jones Database

The Special Education Data System (SEDS), also known as EasyIEP, is a web-based application that helps LEAs and IEP Teams track the special education process, produce effective and efficient state reporting to OSSE, and track student performance closely to allow more targeted interventions to improve student outcomes. It is the system of record for special education-related information for a student, and it helps schools manage every stage of the special education process including referral and eligibility, individualized education programs (IEP), transition, discipline, and transportation. It is imperative that each school has its Special Education Coordinator, service providers, and at least one special education teacher trained in SEDS. It is mandatory that schools use this system. You are required to upload the following to SEDS:

- Current IEP for students receiving special education services (not more than one year old)
- Referral forms
- Assessments scheduled, but not completed
- Assessment results

SEDS data are regularly checked for compliance with IDEA through reports to the federal government and court monitors as a result of prior litigation. All IEPs (along with any standardized testing accommodations) must be completed in SEDS. If you need to add a student, it must be done by entering their information first into ProActive (see Chapter 5 Section 5.2: Data System of Technology chapter). There are also a number of compliance-related reports in SEDS that verify IEP and assessment timeliness. In future years SEDS data will be used as a source of information on students' special education status to help determine funding levels, thus the accuracy of the information in SEDS may have a direct impact on a school's revenue. The training manual can be found at osse.dc.gov/publication/seds-training-manual. OSSE also holds webinars throughout the year on how to use SEDS.

Per the August 24, 2006 Consent Decree in *Blackman-Jones v. The District of Columbia*, which challenged the District's failure to hold timely special education due process hearings and promptly implement Hearing Officer Determinations (HOD) ordered by hearing officers or Settlement Agreements (SAs) between parties in the due process hearings, the Blackman-Jones Database tracks the timely implementation of all HODs and SAs for children enrolled in an LEA. To ensure compliance with all obligations related to due process complaints, LEA Charters are expected to upload relevant information into the Blackman Jones database in a timely manner, including but not limited to uploading disposition forms, settlement agreements, and other relevant documentation pertaining to the implementation of HODs and SAs.

6. Change in Placement

If a charter school anticipates that it will be unable to meet its obligation to provide a free and appropriate public education (FAPE) to a child with a disability currently enrolled in its program, the school can initiate a "placement request process" for that child to be moved to a different learning environment outside the school. This is known as a change in placement. (Note that a change in placement can also be from a general education classroom to a self-contained classroom. This section only covers a change in placement outside the school.)

If an LEA Charter anticipates that it may be unable to meet its obligation to provide a FAPE to a child with a disability currently enrolled in its school, it must use the following procedure:

1. Prior to the IEP meeting to discuss a possible Change in Placement, the LEA must document the need for a more restrictive environment in the Special Education Data System (SEDS). This documentation must include specific strategies that the LEA implemented and the supports and services utilized to ensure that the child had the opportunity to experience success in the classroom.
2. The LEA must submit a completed Justification for Removal Statement (JRS) to OSSE-DSE with the following information:
 - A description of the child's special education and related service needs
 - A description of the services that have been considered by the team and implemented as strategies for success in the general education classroom or LRE
 - A description of any specific placements and/or locations under consideration or requested by the parents and/or the LEA
 - A description of provisional plans for reintegration into a less restrictive learning environment
3. Allow a minimum of 30 days between the time of the JRS submission to OSSE and the IEP team meeting date to provide OSSE time to conduct a comprehensive review of the case in order to become well-informed of the issues, barriers to service, and placement options involved in each case.
 - However, with a detailed written rationale, the IEP team may request an expedited review.
4. OSSE-DSE will make a recommendation regarding the ability of the LEA Charter to provide FAPE to the child within the LEA Charter.
5. The IEP team will meet to determine whether the needs of the child can be met in the current LRE with additional supports, or if the child's needs require a more restrictive placement.
 - Note: The IEP Team does not have to follow the recommendation of OSSE-DSE.
6. Following an IEP team's decision to place a child into a more restrictive environment, OSSE-DSE will make a decision regarding location assignment within ten business days.
 - If a child's placement is changed to a nonpublic school, the child will remain enrolled in and the responsibility of the LEA Charter, unless and until his/her parent reenrolls the child into another LEA. This responsibility includes regularly monitoring the student's progress through the IEP process in order to formally develop, revise, and implement a reintegration plan that ensures the student's timely return to the LEA.
 - To date, OSSE has paid for all related student placement costs.

A District Charter should make its request for a change in placement to DCPS and follow the placement review process as described above.

For additional information, see osse.dc.gov/service/placement-oversight-unit for OSSE's guidance designed to further clarify the roles and responsibilities of LEAs that are considering a change in placement to a more restrictive learning environment outside the LEA.

7. Medicaid Billing

Charter schools can claim Medicaid reimbursement for certain services that they provide to their Medicaid eligible students with IEPs. These services typically include speech, occupational and physical therapies, and counseling services.

In order to access Medicaid reimbursement, the following must be in place:

- The child must be determined eligible for special education services and have an IEP
- The child must be eligible for and enrolled in Medicaid
- The child must have medically necessary related services on his/her IEP such as speech, occupational therapy, physical therapy, and/or counseling

- The school must be a recognized provider of Medicaid services

The process to receive reimbursement is fairly complex, but there are a examples of schools that have successfully navigated the submission requirements. Contact the D.C. Special Education Co-operative for additional information (contact information below).

8. Other Accommodations for Students with Disabilities

The Rehabilitation Act (Section 504) and the Americans with Disabilities Act (ADA) provide for the accommodation of students with disabilities, which includes but is not limited to children who are eligible for special education and related services under IDEA. These accommodations might include medication administration, testing accommodations, scribe services, use of assisted technology, and classroom accommodations. You should be cognizant of the fact that students in charter schools are entitled to the same array of accommodations as students in traditional public schools.

9. Contact Information and Additional Resources

The contact information below is your Special Education Agency contact. LEA Charters should contact OSSE directly with any issues while District Charters should first contact the DCPS Office of Special Education.

- OSSE Department of Special Education (OSSE-DSE) contact:
Grace Chien
Charter LEA Policy and Implementation Specialist
grace.chien@dc.gov
202-727-6436
- DCPS Office of Special Education contact:
202-442-4800

The following may be useful resources as you develop your school's special education program:

- DC Special Education Co-operative
1488 Newton Street, NW #2
Washington, DC 20010
202-232-2288
info@specialedcoop.org
www.specialedcoop.org/coop/
Helps charter schools provide high quality special education services and comply with federal and state special education regulations
- *Primers on Implementing Special Education in Charter Schools*. U.S. Charter Schools.
www.uscharterschools.org/cs/spedp/print/uscs_docs/spedp/home.htm
- *All About the IEP*. The National Dissemination Center for Children with Disabilities.
www.nichcy.org/EducateChildren/IEP/Pages/default.aspx

Section 10.2: English Language Learners

1. Overview

An English Language Learner (ELL) (sometimes referred to as Limited English Proficient (LEP)) student is defined as a linguistically and culturally diverse (LCD) student who has an overall English Language Proficiency (ELP) level of 1-4 on the ACCESS for ELLs test administered each year. Your goal is to provide high quality, research-based language instruction educational programs that are effective in increasing the English proficiency and academic achievement of ELL students.

2. Federal Laws Regarding ELL/LEP Students

If one or more students attending a charter school are English Language Learners (ELL), federal law requires that the school service such students with assistance sufficient to provide them with an equal educational opportunity. Charter schools are required to do the following:

- Ensure that ELL students meet the same high academic requirements and standards as the general student population in D.C.
- Ensure that ELL students will have equal access to all programs and services including the following: instructional services (e.g., tutoring); support services (e.g., guidance and counseling); all school programs (including gifted, music, art, vocational, and technology programs); and all afterschool programs, including athletics
- Ensure that there are sufficient numbers of well-prepared and competent administrators, teachers, and staff with experience and knowledge in working with diverse ELL populations
- Maintain high-quality instructional materials and facilities used in bilingual education programs in both languages of instruction
- Assess the progress of all ELL students on an ongoing basis
- Assess each student's knowledge in his or her own language to determine whether there is a basis for referral for special education services
- Ensure that all non-English speaking parents are informed about school-related information in a language and format they understand

3. Checklist

Task	Timeline or Deadline	Submission Requirements and Additional Information
<input type="checkbox"/> Comply with the Office for Civil Rights (OCR) requirements.	Prior to start of school year	Six main steps: enrollment, identification, assessment, services, transition/exiting, and monitoring <i>Additional Information:</i> Attachment 10.2: ELL Readiness Self-Assessment Attachment 10.3: ELL Classroom Observation Checklist
<input type="checkbox"/> Distribute the Home Language Survey.	At time of enrollment	- Must be filled out and returned by parents for new enrollees - Every student should have a completed survey in his/her student folder
<input type="checkbox"/> Order and administer the grade-appropriate language screener.	As soon as possible upon new students' enrollment	- Pre-IPT available for order through Ballard & Tighe - K-WAPT and W-APT available for order through WIDA Consortium
<input type="checkbox"/> Notify parents of ELL status of child.	Within two weeks of initial identification as ELL student	- All notifications must be in an understandable and uniform format and to the extent practicable in a language the parent can understand
<input type="checkbox"/> Provide placement and services for ELL students.	After identification of ELL student	- Submit written plan for educating ELL's to PCSB
<input type="checkbox"/> Compile ELL student documentation for	October	- Previous year's ACCESS for ELLs Teacher Report - Current year's W-APT and K-WAPT Summary Scoring

enrollment audit.		Sheet (if applicable) - Current year's Pre-IPT Oral Test Booklet Cover Page (if applicable)
<input type="checkbox"/> Order and administer the ACCESS annually to ELL students.	Spring	- Available for order through WIDA Consortium
<input type="checkbox"/> Administer the PARCC test.	Spring	<i>Additional Information:</i> OSSE's Testing Accommodations Manual (see Section 2): osse.dc.gov/service/accommodations
<input type="checkbox"/> Monitor the success of former ELL students.	Ongoing	- Continue for two years after a student exits the bilingual/ESL program

Comply with the Office for Civil Rights (OCR) requirements

The U.S. Department of Education's Office for Civil Rights (OCR) has established six main steps for any language support program: enrollment, identification, assessment, services, transition/exiting, and monitoring. Ensure that you are following all of these steps, each of which is briefly discussed below.

- *Enrollment:* The school must have enrollment procedures that do not discriminate based on English language proficiency or immigration status.
- *Identification:* The school is responsible for identifying all students with a primary or home language other than English (PHLOTE). See "Distribute the Home Language Survey" below.
- *Assessment:* If a language other than English is spoken in a student's home, the school should assess the student to determine if language support services are necessary. See "Order and administer the grade-appropriate language screener" below.
- *Placement and Services:* The school is obligated to provide language support services to all students who qualify as Not English Proficient (NEP) or Limited English Proficient (LEP). See "Provide Placement and services for ELL students" below.
- *Transition/Exiting:* The school is responsible for exiting a student from the language support program once the student gains proficiency in English so that the student can participate meaningfully in the general education program.
- *Monitoring:* The school will monitor students for two years to ensure that students exited from the language support program are performing in the general education program without significant barriers primarily caused by limited English proficiency. See "Monitor the success of former ELL students" below.

FOCUS has created an ELL Readiness Self-Assessment questionnaire (see [Attachment 10.2](#)) which should be reviewed prior to the start of each school year to ensure that your school will be serving the needs of your ELL students. Additionally, The Center for Applied Linguistics has created an ELL Classroom Observation Checklist (see [Attachment 10.3](#)), which addresses how you can meet the needs of your ELL students in the areas of curriculum planning, instructional delivery, and classroom environment.

Distribute the Home Language Survey

You are required to ask all of your students' families to fill-out a Home Language Survey, which will help your school identify students that might need English Language Services, if it is not already on file in the student's cumulative folder from a previous year. The form contains questions on whether the student speaks another language at home (and if so, with what frequency) and how long the student has been enrolled in a U.S. school. These two key questions will help you identify students who might need language support.

The questionnaire is available in multiple languages and is provided as part of the student enrollment packet. It is imperative that this survey is conducted immediately upon the commencement of the school year to ensure that ELL students are properly identified. If new students enroll during the school year,

this survey should be administered within the first few days of their attendance. A completed Home Language Survey should be on file in every student's record folder.

Order and administer the grade-appropriate language screener

Once a student has been identified as potentially needing language support, a language screener should be administered within 30 days of enrollment after beginning of the school (or 10 days if enrollment occurs during the school year) to determine the student's English language skills provided there is no evidence of a screening test already on file. The language screeners you will use are different depending on the grade level: Pre-IPT (for ages 3-5), K-WAPT (for grades PK to 1), W-APT (for grades 1-12), and WIDA MODEL (for students that have previously taken the K-WAPT or W-APT). These language screeners are shorter versions of the ACCESS English language test for speakers of other languages and will help schools determine the linguistic level for non-native speakers of English by giving each student an overall score from 1-6 in the four language domains: listening, speaking, reading, and writing. A student who scores NES or LES on the Pre-IPT; low, mid, or high on the K-WAPT; or 4.9 or less on the W-APT or WIDA MODEL must be provided English Language services.

Below is the ordering information for the language screeners:

- Pre-IPT: Contact Ballard & Tighe at www.ballard-tighe.com or 1-800-321-4332
- K-WAPT (Kindergarten WIDA ACCESS Placement Test), W-APT (WIDA ACCESS Placement Test, and WIDA MODEL (Measure of Developing English Language):
 1. Visit WIDA website: www.wida.us
 2. Click on Assessment Tools, Select the W-APT or WIDA MODEL link
 3. Type in username: dccharters
 4. Type in password: charterleasnickerson
 5. Order or download required forms

Note: The WIDA Consortium also offers educational products and services in the categories of language proficiency standards materials, professional development, and research.

Notify parents of ELL status of child

Within 2 weeks of initial identification as an ELL student, schools should notify that child's parents. All notifications must be in an understandable and uniform format and to the extent practicable in a language the parent can understand. You may want to consider contracting with a translator in order to provide flyers, applications, letters, etc. to students' homes in the families' native language(s).

Provide placement and services for ELL students

You will want to make sure that you have considered the following when setting up your ELL program:

- Determine service delivery model and ensure consistency with program model
- Determine who, when, and how often ELL services will be delivered
- Ensure ELL students are held to the same high standards as all students
- Ensure instructional staff are appropriately trained to implement services, have the educational expertise, and are qualified to implement services
- Recruit and hire qualified staff, and establish a timetable to have them in place
- Identify and meet training needs
- Identify and obtain resources needed to implement the ELL program

The PCSB requests that you submit a written plan for educating your ELL students. Some of the things that you may be expected to provide include the following:

- A description of the programs and activities proposed to be developed, implemented, and administered

- A description of how the school will meet all annual measurable achievement objectives
- A description of how the school will promote parental and community participation in programs for LEP students
- An assurance that the school consulted with teachers, researchers, school administrators, parents, and, when appropriate, education-related community groups, nonprofit organizations, and institutions of higher education, in developing the plan
- A description of how language instruction educational programs carried out under the plan will ensure that LEP students being served by the programs develop English proficiency.

Compile ELL student documentation for enrollment audit

Your school receives additional per pupil funding for every ELL student enrolled at your school, provided that you can supply the appropriate documentation to prove a student's ELL status. You will need to provide the following at the annual enrollment audit in October:

- Previous year's ACCESS for ELLs Teacher Report (if applicable)
- Current year's Pre-IPT (for age 3) Oral Test Booklet Cover Page
- Current year's W-APT (for grades 1-12) and K-WAPT (for ages 4-6) Summary Scoring Sheet

Order and administer the ACCESS

The No Child Left Behind (NCLB) Act requires states to annually assess English proficiency in listening, speaking, reading, writing, and comprehension and to report annual progress or attainment of English proficiency for all students identified as LEP in kindergarten through grade 12. Once a year, in the spring, all English Language Learners take the ACCESS for ELLs test to determine their growth in language acquisition. The test is administered according to established protocol, and new scores are used to place students in the appropriate courses and to continue to provide support if needed. Students who score a level 5 or above are no longer eligible for services (because they are now deemed proficient in English), but they must be monitored for a two-year period in case a re-evaluation is necessary. The tests can be ordered from www.wida.us.

Make sure to maintain a student roster of your ELL students along with the date assessments are given, as well as the results. You will also want to maintain a list of those students who are exited from the ELL program but will continue to receive monitoring services. See "Monitor the success of former ELL students" below.

Administer the PARCC Test

Beginning school year 2014-2015, the Partnership for Assessment of Readiness for College and Careers (PARCC) will replace the DC-CAS testing standards in culmination of the adoption of the Common Core Standards. PARCC will be a mathematics and English language arts test mandatory for all students, including English Language Learners. All of your students must participate in the reading and math tests if they've been in the country for more than one year. However, students who have been in the U.S. for less than one year are exempted from taking the reading test and are required only to take the math test.

Test accommodations for ELL students should not be different from the accommodations provided in the classroom during instruction and assessment. The accommodations must never compromise the purpose of the test. For example, the reading test cannot be read to the student because it destroys the purpose of the test (i.e., to measure reading ability). However, part or all of the math test can be read to the student as long as "Test Read Aloud" is an accommodation provided during classroom assessment. All provided accommodations must be marked on the student's answer documents. The following test accommodations may be used for English Language Learner (ELL) students:

- ***Extended Time/Adjusted Time:*** Every student should be given sufficient time to respond to every test item. Time may be adjusted for certain students who must process from one language to another. This processing of language is extremely tiring; therefore, the test administration time may have to be altered considerably to allow for intermittent short breaks during the testing period. Alternatively, it may be determined appropriate to administer the test in a number of short sessions. If the test is administered through a series of short sessions, these sessions must be completed within the allotted test dates, including any makeup sessions.
- ***Individual/Small Group Administration:*** Tests may be administered to an individual or small group requiring more attention than can be provided in a larger classroom. If other selected accommodations affect the standard administration of the test (i.e., extended time on a timed test, test read aloud), individual or small group administration must be used.
- ***Repeated Directions:*** The test administrator may repeat the directions for students who have difficulty following or attending to directions. All students may have directions repeated.
- ***Test Read Aloud:*** Students receiving this accommodation must have been provided this accommodation in classroom assessment. The student may be allowed to have portions of the tests read to them, with the exception of the “Reading” section of the English Language Arts Test.
- ***Provision of English/Native Language Word-to-Word Dictionary (no definitions):*** Students may use either a standard or an electronic English/Native Language Word-to-Word Dictionary on all sections of the tests, as long as there are no definitions provided. However, the English/Native Language Word-to-Word Dictionary *with definitions* can be used on the Written Composition section.
- ***Test Administered by ELL Teacher or Individual Providing Language Services:*** Familiarity with the speech patterns of the ELL teacher or individual providing language services may assist the student in understanding the test directions or the portions read aloud if the student receives the “Test Read Aloud” accommodation. Students with disabilities who are also Limited English Proficient may receive these accommodations whether or not they are in the student’s Individualized Education Program (IEP). Accommodations include extra time, separate test locations, use of bilingual dictionaries and glossaries, oral translations, and writing responses in the student’s native language.

OSSE has created a Testing Accommodations Manual (osse.dc.gov/service/accommodations), which provides information on administering the PARCC with accommodations for students with disabilities and English language learners. OSSE also provides annual training and technical assistance on this manual to LEAs through its Office of Assessment and Accountability.

Monitor the success of former ELL students

As mentioned previously, students who score a level 5 or above on the ACCESS are no longer eligible for ELL services (because they are now deemed proficient in English), but they must be monitored for a two-year period in case a reevaluation is necessary. Some issues to consider when formulating your monitoring policy include:

- Determine how often students will be monitored and what information will be reviewed to measure success
- For a student who is not successful, determine whether the causes are language, academics, or other reasons
- Have procedures in place to assist students

- Inform parents of service options

4. Federal Funding for ELL/LEP Students

The Title III funds of NCLB provide federal support for specialized language programs that ensure English proficiency and academic achievement for Limited English Proficient and immigrant students. Some examples of allowable costs under Title III are to:

- Purchase educational material and supplies to support the bilingual/ESL program, supplementing the core ELL program
- Fund sustained professional development opportunities for staff teaching ELL students
- Fund after-school or Saturday programs for ELL students
- Sponsor parent involvement activities and classes for parents of ELL students
- Translate materials to keep ELL parents informed of school policies, information, and activities
- Purchase computer software for use by ELL students and their teachers

Your school's allocation of Title III funds is based on your ELL student count. The current threshold to receive a separate Title III subgrant is \$10,000. For many schools, their ELL student count will not be high enough to reach the \$10,000 level. In those cases, schools can choose to enter into a Title III Consortium with other charter schools to reach the \$10,000 level. You can make this election on Phase II of your Consolidated Application for all NCLB funds, which is due near the start of the school year in September/October. OSSE typically provides additional information on joining a consortium around the time the Phase II applications are due.

If you elect to receive Title III funds, you will be required to track and provide the following information:

1. **Type of language instruction program(s) implemented** (Dual language, two-way immersion, transitional bilingual, developmental bilingual, heritage language, sheltered English instruction, structured English immersion, Specially Designed Academic Instruction in English (SDAIE), content-based ESL, pull-out, other).
2. **Home Language of LEP students**
3. **Country of Origin of LEP students**
4. **Number of LEP students**
5. **Number of LEP students tested annually for English Language Proficiency (ELP)**
6. **Number of Monitored Former Limited English Proficient (MFLEP) students by grade**
 - a. # of students transitioned into classrooms not designed for LEP students
 - b. # of students who are no longer receiving LEP services and who are being monitored for academic content achievement for two years after transition
7. **Immigrant student data**
 - a. # of students who meet the definition of immigrant children and youth in Title III, section 3301(6): individuals who:
 - Are age 3-21
 - Were not born in any US state
 - Have not been attending one or more schools in any one or more states for more than three full academic years
8. **Professional development**
 - a. Type of professional development activity:
 - Instructional strategies for LEP students
 - Understanding and implementation of assessments of LEP students
 - Understanding and implementation of ELP standards and academic content standards for LEP students

- Alignment of curriculum in language instruction programs to ELP standards
 - Subject matter knowledge for teachers
 - Other
- b. Number of participants in professional development:
- Provided to content classroom teachers
 - Provided to LEP classroom teachers
 - Provided to principals
 - Provided to administrators other than principals
 - Provided to other school personnel/non-administrative
 - Provided to community-based organization personnel

Section 10.3: Gifted & Talented

1. Overview

There are no federal or local laws that address a charter school's specific responsibilities for providing additional instruction to gifted and talented students. However, there is language in the PCSB's Program Development Review (PDR) rubric that references "advanced learners," and you may be asked to describe how your school addresses the needs of this population of students.

Gifted and talented students may be described as children and youth with outstanding talent who perform or show the potential for performing at high levels of accomplishment when compared with others of their age, experience, or environment. Your school can choose to provide an acceleration of instruction to these students, which could take several forms including:

- Advanced placement in a subject – without being assigned to a higher grade, the student is placed for part of the day with students at more advanced grade levels for one or more subjects
- Curriculum compacting – the student is given reduced amounts of introductory activities, drill, and review so that the time saved may be used to move more quickly through the curriculum
- Telescoping curriculum – the student spends less time than usual in a course of study, e.g., completes a one-year course in one semester

Montgomery County Public Schools has a fairly robust gifted and talented program, referred to as Accelerated and Enriched Instruction. You may find its site helpful as a resource if you wish to incorporate elements of a gifted and talented program into your school's programs:

www.montgomeryschoolsmd.org/curriculum/enriched/.

Attachment 10.1: Eligibility Review & IEP Timeline

Day 1	School receives a parental request or consent for an evaluation.
60 days after request or consent	School has 60 days to conduct evaluation and determine if child is eligible.
30 days after evaluation/eligibility review	If the child is eligible, an IEP meeting must be held within 30 days of the eligibility decision.
10 days before IEP meeting	A parent or guardian must receive notice of an IEP meeting within 10 days of the meeting.
Day of IEP meeting	IEP meeting is held.
10 days after IEP meeting	A parent or guardian has 10 days after the IEP meeting to decide if they agree with the new IEP.
1 year after IEP meeting	A review of the IEP occurs at least once a year.
3 years after eligibility review	An eligibility review occurs at least every three years and requires another evaluation.
Upon request for modification of IEP	After a parent requests a modification of the IEP, the school must respond to the request within 10 days.

Attachment 10.2: ELL Readiness Self-Assessment

1.	The leadership team can articulate the Office for Civil Rights (OCR) process for meeting the needs of ELLs and has a plan for implementing the OCR mandates: enrollment, identification, assessment, placement and services, transition/exiting, monitoring (see remainder of checklist for specifics).	<input type="checkbox"/> Yes	<input type="checkbox"/> No
2.	The leadership team and staff can articulate the school's "language agenda," e.g., acquire oral and written English as quickly as possible, acquire oral and written English and maintain oral fluency in native language, be bilingual and biliterate.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
3.	The leadership team and staff can articulate the chosen model for English language acquisition.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
4.	The program model does not segregate ELL students from their English-speaking peers except as necessary to implement the program.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
5.	The leadership team has a plan for how ELLs will be held to the academic standards of the school.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6.	The leadership team has a staffing pattern that is appropriate and adequate for meeting the needs of ELL students and their families.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
7.	The leadership team has a plan and resources for professional development for training staff to work with ELL students.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
8.	The leadership team has a plan and resources for how ELLs will be assessed for content mastery and English proficiency.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
9.	The leadership team has a plan for testing accommodations to be provided for ELLs on standardized and other assessments.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
10.	The leadership team has a plan for how the school will communicate with families who speak a language other than English.	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Attachment 10.3: ELL Classroom Observation Checklist

Observer:		Date:
Teacher(s):		Subject Area:
Grade:	# of Students:	# of ELLs:
# of Students at Each Proficiency Level:		
L1:	L3:	L5:
L2:	L4:	L6:
Home Languages Spoken:		

Part A. Instructional Planning		
1. Short-term and long-term plans reflect the instructional needs of ELLs.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
2. Both content and language objectives are included.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
3. The content and format of the state English language proficiency test and of the state content assessments are well known and used to inform instruction.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
4. Individualized student test data is used to plan instruction.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
5. ELL specialists and content specialists engage in collaborative planning.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Part B. Instructional Delivery/Teachers		
1. Builds on students' prior knowledge, cultural experiences, and interests	<input type="checkbox"/> Yes	<input type="checkbox"/> No
2. Uses a variety of techniques and materials to make the content and language comprehensible to students (e.g., demonstrations, modeling, graphic organizers, visuals, and manipulatives)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
3. Explicitly teaches students how to use learning strategies (e.g., preview, predict, seek resources, summarize)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
4. Models and uses a variety of question types (e.g., recall, analysis, synthesis)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
5. Modifies spoken language for the proficiency level of the learners by using techniques such as speaking slowly, repeating information, and clarifying vocabulary and instructions	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6. Explicitly teaches and has students practice and review new vocabulary	<input type="checkbox"/> Yes	<input type="checkbox"/> No
7. Addresses all four language skills (listening, speaking, reading, writing)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
8. Provides wait-time for student responses	<input type="checkbox"/> Yes	<input type="checkbox"/> No
9. Uses supplementary materials, parses or simplifies text to enable students to comprehend text	<input type="checkbox"/> Yes	<input type="checkbox"/> No
10. Notices when students are not engaged and reorients them	<input type="checkbox"/> Yes	<input type="checkbox"/> No
11. Puts forth extra effort to include all students in the classroom community, especially during socializing and team-building activities	<input type="checkbox"/> Yes	<input type="checkbox"/> No
12. Paces the lesson appropriately for students' language proficiency levels	<input type="checkbox"/> Yes	<input type="checkbox"/> No
13. Provides opportunities for the students to work in both homogeneous and heterogeneous skill-level groups	<input type="checkbox"/> Yes	<input type="checkbox"/> No
14. Enables students to represent their learning in non-verbal ways (e.g. pointing, illustrating)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
15. Conducts ongoing assessment of students' content and language learning	<input type="checkbox"/> Yes	<input type="checkbox"/> No
16. Checks for understanding at the conclusion of lessons	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Part C. Classroom Environment		
1. Pictures, photographs, and other classroom displays include the cultures and languages of the students.	<input type="checkbox"/> Yes	<input type="checkbox"/> No

2. The classroom library contains reading material at various reading levels.	<input type="checkbox"/> Yes <input type="checkbox"/> No
3. The classroom library includes multicultural books in which the students are able to “see themselves” because the books are representative of their cultures or countries of heritage.	<input type="checkbox"/> Yes <input type="checkbox"/> No
4. Student work, which is celebrated on the walls of the classroom, includes the work of all students.	<input type="checkbox"/> Yes <input type="checkbox"/> No
5. Students are seated so that they can interact with each other to each other’s benefit (for example, bilingual students may serve as language buddies for newly-arrived students).	<input type="checkbox"/> Yes <input type="checkbox"/> No

Courtesy of Lisa Tabaku, K-12 ELL Specialist, CAL Professional Services, Center for Applied Linguistics.
202 362 0700 ext. 510; ltabaku@cal.org; www.cal.org. © 2008 Center for Applied Linguistics. All rights reserved.

CHAPTER 11: PARENT & COMMUNITY RELATIONS

[Section 11.1...Parental & Community Involvement](#)

[Section 11.2...Title I Requirements](#)

Section 11.1: Parental & Community Involvement

6. Overview

There are many reasons for developing school, family, and community partnerships. They can improve school programs and school climate, provide family services and support, increase parents' skills and leadership, connect families with others in the school and in the community, and help teachers with their work. However, the main reason to create such partnerships is to help all your students succeed in school and later in life. When parents (i.e., any adult caregiver with primary responsibility for a student), teachers, students, and others view one another as partners in education, a caring community forms around students. This chapter and section covers the environment that you can put in place to encourage parents and the community to become involved with your school.

7. Checklist

Task	Timeline or Deadline	Submission Requirements and Additional Information
<input type="checkbox"/> Develop strategies to increase parental/community involvement.	Develop/review prior to the start of every school year	<i>Additional Information:</i> National Network of Partnership Schools' Model: www.csos.jhu.edu/P2000/center.htm
<input type="checkbox"/> Establish a parent/teacher group.	Optional, but recommended	<i>Additional Information:</i> National PTA: www.pta.org PTO Today: www.ptotoday.com
<input type="checkbox"/> Collect data about parents/families and parental involvement.	Optional, but recommended	

Develop strategies to increase parental/community involvement

There are a number of strategies that you can undertake to increase the chances of parental and community involvement with your school. Parents (and the community) are more likely to get involved when they:

- Feel welcomed and participation is accessible
 - Consider arranging for food, child care, and/or transportation. The time otherwise spent making food and on the bus is replaced with time to interact, nurture children, and create a community for a shared goal.
- Feel respected and acknowledged for their time and efforts
 - Parents' time is limited. Create an environment that is warm and offers dignity to every participant. Start meetings on time and run activities efficiently.
- Feel they are part of something meaningful
 - Think with parents about desired outcomes. Ensure together that the activity has a purpose with clear goals and positive outcomes. Do not bring parents in after an agenda is designed.
- Feel valued and useful
 - Individual parents often have contacts and strengths that the group does not have. Survey, gather resources, and fully utilize them.

Parents (and the community) stay involved when the school:

- Creates a space where parents feel safe, comfortable, and valued
 - Avoid token utilization of parents as an interest group. Bring out skills, critical thinking, and leadership opportunities for parents.
- Provides hands-on training and guidance

- Assess what skills are needed to accomplish agreed-upon tasks. Provide training and informal mentors, along with an explicit understanding of why and how each skill is necessary to the goal.
- Acknowledges efforts and inspires next steps
 - Take note of success. Clearly explain whatever steps remain for reaching the stated goals. Assess the challenges together and brainstorm solutions.
- Creates a sense of parent ownership in the change process
 - Facilitate parent planning at key junctures in the change process. Guide innovative parent ideas and new contacts into strategies throughout the process. Write up parent input.

Below is a list of suggestions for how your school might further cultivate parental and community involvement:

- Invite parents and the community in for creative “brainstorming” activities.
- Ensure that both fathers and mothers participate.
- Generate an intergenerational view of issues.
- Find ways to introduce parents to other parents and staff.
- Seek group and individual feedback.
- Record and review all input from parents throughout planning and implementation; use the feedback to inform next steps.
- Assess the skills and training needs of participating parents.
- Create tasks that truly utilize the assets and contacts of parents.
- Offer training to parents and staff members in the civic skills necessary to attain goals.
- Ask parents to take on specific leadership roles; develop environments where parents speak and lead meetings on specified issues.
- Minimize jargon. Use words that fully describe and bring purpose and spirit to the issue.
- Provide a wide variety of ways for parents to become involved (e.g., through small donations, by providing snacks, by assisting with tasks that can be performed at home).

National Network of Partnership Schools’ Model

The National Network of Partnership Schools (NNPS) is a researched-based program of school, family, and community partnerships developed through Johns Hopkins University and established in 1995 by Dr. Joyce Epstein. Dr. Epstein has developed a framework for defining six different types of parent involvement that has evolved from many studies and from many years of work by educators and families in elementary, middle, and high schools. This framework assists educators in developing school and family partnership programs. Dr. Epstein’s work also describes the challenges inherent in fostering each type of parent involvement as well as the expected results of implementing them for students, parents, and teachers. The following information is excerpted from Epstein's work. Additional information can be found at www.csos.jhu.edu/P2000/center.htm.

Epstein's Framework of Six Types of Involvement and Sample Practices

1. **PARENTING**: Help all families establish home environments to support children as students
 - Parent education and other courses or training for parents (e.g., GED, college credit, family literacy).
 - Family support programs to assist families with health, nutrition, and other services.
 - Home visits at transition points to pre-school, elementary, middle, and high school.
2. **COMMUNICATING**: Design effective forms of school-to-home and home-to-school communications about school programs and children's progress.
 - Conferences with every parent at least once a year.
 - Language translators to assist families as needed.

- Regular schedule of useful notices, memos, phone calls, newsletters, and other communications.
- 3. VOLUNTEERING: Recruit and organize parent help and support.
 - School and classroom volunteer program to help teachers, administrators, students, and other parents.
 - Parent room or family center for volunteer work, meetings and resources for families.
 - Annual postcard survey to identify all available talents, times, and locations of volunteers.
- 4. LEARNING AT HOME: Provide information and ideas to families about how to help students at home with homework and other curriculum-related activities, decisions, and planning.
 - Information for families on skills required for students in all subjects in each grade.
 - Information on homework policies and how to monitor and discuss schoolwork at home.
 - Family participation in setting student goals each year and in planning for college or work.
- 5. DECISION MAKING: Include parents in school decisions, developing parent leaders and representatives.
 - Active PTA/PTO or other parent organizations, advisory councils, or committees for parent leadership and participation.
 - Independent advocacy groups to lobby and work for school reform and improvements.
 - Networks to link all families with parent representatives.
- 6. COLLABORATING WITH COMMUNITY: Identify and integrate resources and services from the community to strengthen school programs, family practices, and student learning and development.
 - Information for students and families on community health, cultural, recreational, social support, and other programs or services.
 - Information on community activities that link to learning skills and talents, including summer programs for students.
 - Service to the community by students, families, and schools (e.g., recycling, art, music, drama, and other activities for seniors or others).

For schools wishing to pursue this model further, Epstein suggests forming an “Action Team for Partnerships,” which comprises 6-12 members:

- School principal
- 2-3 teachers from different grade levels
- Parent liaison
- PTA/PTO officer or representative
- Two students from different grade levels (with high schools)
- 1-2 community members
- Others who are central to the school’s work with families, e.g., school nurse, social worker, counselor, secretary.

The Action Team should conduct the following activities:

- Write a One-Year Action Plan with activities linked to selected goals in the school’s Schoolwide Plan.
- Integrate all family and community involvement activities conducted by teachers and school groups in the One-Year Action Plan.
- Recruit and recognize other teachers, parents, and community members for leadership and participation in family and community involvement activities.
- Implement, coordinate, publicize, and oversee the planned involvement activities.

- Monitor progress, assess the strengths and weaknesses of implemented involvement activities, document results, and resolve problems.
- Report progress to the school staff, PTA/PTO, local media, and other groups.
- Replace departing Action Team members.
- Continue improving the school's program of family and community involvement.

Establish a parent/teacher group

A parent/teacher group is a formal organization composed of parents, teachers, and staff that is intended to facilitate parental participation in a school. The goal of all such groups is to support their school, encourage parent involvement, support teachers, and organize family events.

Groups going by the acronyms PTA (Parent-Teacher Association) or PTSA (Parent-Teacher-Student Association) are part of the National Parent-Teacher Association (National PTA) with membership open to anyone who believes in its mission and purposes. Local groups doing similar work but that are unassociated with the state and national structure of the National PTA are often known as Parent Teacher Organizations (PTOs). A number of other acronyms are used as well.

The most notable difference between a PTA and other parent organizations is that a PTA is supported by a state and national PTA, and thus funds are also sent to these offices to help sustain the PTA program. A PTO is local and does not pay dues or other fees to a national umbrella organization. Roughly 25% of parent groups in the U.S. are PTAs, while the remainder are independent.

Organizational Structure

A PTA/PTO group generally consists of a board whose members may include a president, vice president, secretary, and treasurer. They may also include various specialty positions, such as hospitality or programs. The board typically governs the parent-teacher group by creating and voting on meeting dates, general meeting programs, etc.

A PTA/PTO group general meeting will consist of board members plus all parents, teachers, and staff who are members of the PTA/PTO. A general meeting usually includes an agenda, which helps to keep the meeting on track. An agenda will usually include the following:

1. Name of PTO
2. Meeting Date
3. Meeting Location
4. Call to Order
5. Review of previous meeting's minutes
6. Officer's Reports (President, Vice President, Secretary, etc.)
7. Committee Reports (e.g., fundraising, special events, policy, elections)
8. Principal's Report
9. Unfinished (Old) Business
10. New Business
11. Announcements
12. Adjournment

There may be a special event (such as a Family Reading Night, talent show, or musical performance) or a special speaker included in the general meeting as well.

Activities

PTA/PTOs encourage parent, teacher, and community involvement by providing programs that create such opportunities. These activities may include bicycle safety, drug awareness, energy conservation, reading programs, science programs, math programs, pedestrian safety, etc. PTA/PTO parents can get

involved by supporting their students, teachers, and staff, e.g., volunteering to be room parents to assist with class parties or field trips, helping set up at a carnival or health fair, or helping teachers and staff by making copies for the class. Teachers and staff can get involved by helping to plan events that encourage the education of the students, e.g., workshops, tutoring, or special family nights.

Collect data about parents/families and parental involvement

Gathering data about your students' parents and families is important as it provides you with information to both better address the needs of your students and their families and tap into the talents of your school community. It is also important to track your parental involvement data in order to gain an understanding of how well your program is working. Consider assigning someone on your staff to track this information.

8. Resources

The following resources may help you in developing your parental and community involvement strategies.

- The Student Support Center can assist you in developing your own parental involvement plan and activities.

Student Support Center
1003 K St NW, Suite 405
Washington, DC 20001
202-628-8848

- The DC Parent Information Resource Center (DC PIRC) provides leadership, coordination, and services that enable parents, educators, and the Washington, D.C. community at large to be partners and work collaboratively to improve student academic achievement and the quality of schools for all students through such partnerships. More information can be found at www.mcsdc.org/page14.html.

Multicultural Community Service
DC Parent Information Resource Center (DC PIRC)
2437 15th Street, NW
Washington, DC 20009
Main: 202-238-9355
DC PIRC Parent Helpline: 202-552-7175
Language Services Program: 202-299-9477
info@mcsdc.org
dcpirc@mcsdc.org

- SEDL has published a Parental Involvement Toolkit (www.sedl.org/connections/toolkit/toolkit-titleI-parent-inv.pdf) with a wealth of information including policy samples and template letters.
- Additional information on parent/teacher groups can be found at National PTA (www.pta.org) and PTO Today (www.ptotoday.com).
- See the Improve Your School – Volunteering & Fundraising section of the GreatSchools website (www.greatschools.org/articles/?topics=134&language=EN) for a collection of articles.

Section 11.2: Title I Requirements

1. Overview

Title I is a program designed to provide added financial support to LEAs so they can help low income students meet challenging academic standards. If your school is eligible and elects to receive Title I funds, you are required to comply with a number of federal regulations around parental involvement and relations and maintain documentation proving your compliance.

2. Checklist

Task	Timeline or Deadline	Submission Requirements and Additional Information
<input type="checkbox"/> Create a parental involvement policy with a school-parent compact.	Prior to receiving Title I funds	Maintain documentation for the following <ul style="list-style-type: none"> - Policy was developed with input from parents - Policy is updated annually - Policy was distributed to parents <p><i>Additional Information:</i> LEA Responsibilities of the Parental Involvement Toolkit (Section 4): www.sedl.org/connections/toolkit/toolkit-titleI-parent-inv.pdf</p>
<input type="checkbox"/> Account for required set-asides in Consolidated Application budget.	July 1 (or when ConApp is submitted)	<ul style="list-style-type: none"> - LEAs that receive an annual Title I allocation of \$500K or more must set aside 1% of their Title I funds for parental involvement expenses. - 95% of this 1% set-aside must go to schools, i.e., no more than 5% can be retained by a central office in a multi-campus LEA. - Involve parents in the decision-making process about the use of funds.
<input type="checkbox"/> Convene an annual meeting with parents.	Early fall	Maintain record of the notification of meeting and meeting itself (newsletters, bulletins, letters, sign-in sheets, agendas)
<input type="checkbox"/> Provide information and reports in a format and language all parents can understand.	Early fall	Provide the following in the home language of each student: <ul style="list-style-type: none"> - Information about Title I programs - Description and explanation of the curriculum in use at the school - Forms of academic assessment used to measure student progress and proficiency levels students are expected to meet - Existence and purpose of DC PIRC
<input type="checkbox"/> Develop strategies to increase parental involvement.	Ongoing	Maintain record of review of effectiveness of parental involvement activities.

Create a parental involvement policy with a school-parent compact

Schools that receive Title I, Part A funds must develop a written parental involvement policy that describes how the school will:

- Convene an annual meeting
- Offer a flexible number of meetings at a variety of times, such as meetings in the morning and evening
- Involve parents in the planning, review, and improvement of Title I, Part A programs, including the school parental involvement policy and the schoolwide program plan

- Provide parents of participating children timely information about programs under Title I, Part A, a description and explanation of the curriculum and academic assessment used at the school, and the proficiency levels students are expected to meet
- Provide full opportunities for the participation of parents with limited English proficiency, parents with disabilities, and parents with migratory children
- Build capacity for parental involvement
- Include a school-parent compact

A school-parent compact must be included as a component of the school's written parental involvement policy. The compact identifies the activities that the parents, the entire school staff, and the students will undertake to share the responsibility to improve student academic achievement. The compact must:

- Describe the school's responsibility to provide high-quality curriculum and instruction in a supportive and effective learning environment that enables the children served under Title I, Part A to meet the District of Columbia's student academic achievement standards
- Describe the ways in which each parent will be responsible for supporting their child's learning and participating, as appropriate, in decisions relating to the education of their children and positive use of extracurricular time
- Address the importance of communication between teachers and parents on an ongoing basis through, at a minimum:
 - Parent-teacher conferences in elementary schools, at least annually, during which the compact shall be discussed as it relates to the individual child's achievement
 - Frequent reports to parents on their child's progress
- Include provisions on providing reasonable access to staff and opportunities to observe, volunteer and participate in their child's class and classroom activities

See Section 4 of LEA Responsibilities of the Parental Involvement Toolkit (www.sedl.org/connections/toolkit/toolkit-titleI-parent-inv.pdf) for a sample Parental Involvement Policy.

During its bi-annual audits, OSSE will want to see the following documentation related to the parental involvement policy:

- Parental involvement policy, including the compact, was developed with meaningful consultation with parents.
 - Documentation: agendas, sign-in sheets, minutes, etc. to record parents' involvement in the development.
- Parental involvement policy is updated annually.
 - Documentation: prior year's dated parental involvement policy and current year's dated policy; OR a signed and dated document attached to the compact indicating that the parental involvement policy has been reviewed and does not need to be updated for the subsequent year.
- Parental involvement policies, including the compact, were distributed to all Title I parents.
 - Documentation: mailing records or follow-up documents (if policy was distributed otherwise).

Account for required set-asides in Consolidated Application budget

LEAs that receive Title I allocations of \$500K or more are required to reserve (or set aside) at least 1% of their Title I allocation for parental involvement. LEAs signal their intent to set aside these funds in their Consolidated Application budget (see Section 8.4), in which they indicate both the amount set aside and the intended use of the funds. Additionally, 95% of this 1% set-aside must be for the use of the schools, i.e., no more than 5% can be retained by the central office of a multi-campus LEA. Parents

should be involved in the decision-making process about the use of these funds. Maintain a record of parent comments/input about use of funds for parental involvement (e.g., from meeting minutes or results of parent surveys).

Convene an annual meeting with parents

An annual meeting should be held to inform your students' parents about the school's Title I programs. It should be held at a convenient time (e.g., one meeting in the morning and another in the evening), and all parents should be invited and encouraged to attend. Maintain documentation of both the meeting (e.g., sign-in sheets, agendas) and your efforts to notify parents (e.g., newsletters, bulletins, letters). Consider also using this as a time to review the parental involvement policy and use of parental involvement set-aside (if applicable) and solicit feedback from the meeting attendees. This can be used to meet the parental consultation requirements of the parental involvement policy development/update (see above).

Provide information and reports in a format and language all parents can understand

Your communication with parents should be regular, two-way, meaningful, and accommodating to diverse cultures/languages. At a minimum, parents should be provided with the following in the home language of each student:

- Information about Title I programs
- Description and explanation of the curriculum in use at the school
- Information about the forms of academic assessment used to measure student progress and proficiency levels students are expected to meet
- Information about the existence and purpose of the D.C. Parent Information Resource Center (PIRC) (see Resources subsection of Section 11.1)

Maintain records that this information has been provided to parents.

If requested by parents, you should also provide opportunities for regular meetings for parents to provide suggestions and to participate, as appropriate, in decisions relating to the education of their children. You have a responsibility to respond to any such suggestions as soon as practicably possible.

Develop strategies to increase parental involvement

You are expected to develop parent engagement strategies and activities. These strategies should be included in your parental involvement policy, as well as in your school accountability and/or improvement plans. Ensure that you are doing the following:

- Providing parents with information, training, and support to strengthen their ability to support student learning
- Involving parents in decision-making and developing plans, policies, and programs
- Providing opportunities for the participation of parents with limited English proficiency, disabilities, and parents of migratory children

At least annually, review the effectiveness of your school parental involvement activities and maintain documentation of these reviews, which can include meeting agendas/sign-in sheets, surveys, or interviews with parents. Also track any policy revisions that are made based upon your reviews.