AGENDA

REGULAR MEETING OF THE CAPE CORAL CHARTER SCHOOL GOVERNING BOARD

Tuesday, January 9, 2018
Christa McAuliffe Elementary School - Cafeteria
6:00 PM

1. CALL TO ORDER

A. Chairman Robert Zivkovic

2. MOMENT OF SILENCE:

A. Chairman Zivkovic

3. PLEDGE OF ALLEGIANCE:

A. Chairman Zivkovic

4. ROLL CALL:

A. Boyer, Vice-Chairman Campbell, Fisher, McMillian, Nelson, Ross, Traiger, Winstead, Chairman Zivkovic

5. APPROVAL OF MINUTES:

A. Governing Board Meeting Minutes, December 12, 2017

6. APPROVAL OF AGENDA REGULAR MEETING:

A. Regular Board Meeting January 09, 2018

7. PUBLIC COMMENT:

A. Limited to three minutes per individual; 45 minutes total comment time.

8. CONSENT AGENDA:

A. Approval of Internal Funds Standard Operating Guide - Interim Superintendent Collins

B. Approval of Oasis High School Thespian State Competition Field Trip, March 15-17, 2018/Tampa, FL - Amanda Sanford(JaOmundsen)

C. Approval of Oasis Elementary School C'mon Museum Field Trip, April 12-13, 2018/Naples, FL - Christopher Fennell(Flynn)

9. SUPERINTENDENT REPORT:

A. Overview of Internal Audit Findings and Reportable Conditions - Andrew Laflin, CPA Principal, CliftonLarsonAllen, LLP

B. System Updates: Interim Superintendent Jacquelin Collins

10. CHAIRMAN REPORT:

A. Chairman Robert Zivkovic

11. FOUNDATION REPORT:

A. Gary Cerny, Foundation President

12. STAFF COMMENT:

A. Projects Update: Danielle Jensen, Director of Procurement and Food Services

B. School Update: Amanda Sanford, Principal, Oasis High School

13. UNFINISHED BUSINESS:

A. Discussion of Superintendent's Contract Negotiations - Member Boyer

B. Discussion of Transportation Issues with District Associates - Member Nelson

14. NEW BUSINESS:

A. Approval of City of Cape Coral Charter School System Strategic Plan 2017-2020 - Interim Superintendent Collins

B. Discussion of Additional Administrative Position from January to May 2018 - Interim Superintendent Collins

C. Discussion of Ordinance 56-17: Amending Governing Board Member Terms, Chair and Vice-Chair Terms, and the Date of the Annual Organizational Meeting - Dolores Menendez, City Attorney

D. Discussion of Recommendations to Revise or Modify Chapter 26 - Chairman Zivkovic

E. Discussion of Media and Social Media Policies - Vice-Chairman Campbell

F. Discussion of Superintendent's Performance Evaluation - Member Traiger

15. FINAL BOARD COMMENT AND DISCUSSION:

16. TIME AND DATE OF NEXT MEETING

A. The Regular Governing Board Meeting will be held on Tuesday, February 13, 2018 at 9:00a.m. at City of Cape Coral Council Chambers.

17. ADJOURNMENT:

Members of the audience who address the Board/Commission/Committee shall step up to the speaker's lectern and give his/her full name, address and whom he/she represents. Proper decorum shall be maintained at all time. Any audience member who is boisterous or disruptive in any manner to the conduct of this meeting shall be asked to leave or be escorted from the meeting room.

In accordance with the Americans with Disabilities Act and S.S. 286.26, Florida Statutes, persons needing a special accommodation to participate in this proceeding should contact the Human Resources Department whose Office is located at Cape Coral City Hall, telephone 1-239-574-0530 for assistance; if hearing impaired, telephone the Florida Relay Service Numbers, 1-800-955-8771 (TDD) or 1-800-955-8700 (v) for assistance. In accordance with Florida Statute 286.0105: any person who desires to appeal any decision at this meeting will need a record of the proceedings and for this purpose may need to ensure that a verbatim record of the proceedings is made which includes the testimony and evidence upon which the appeal is based.

Item Number:	**1.A.**
Meeting Date:	**1/9/2018**
Item Type:	**CALL TO ORDER**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:

Chairman Robert Zivkovic

SUMMARY:

ADDITIONAL INFORMATION:

Item Number:	**2.A.**
Meeting Date:	**1/9/2018**
Item Type:	**MOMENT OF SILENCE:**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:

Chairman Zivkovic

SUMMARY:

ADDITIONAL INFORMATION:

Item Number:	**3.A.**
Meeting Date:	**1/9/2018**
Item Type:	**PLEDGE OF ALLEGIANCE:**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:
Chairman Zivkovic

SUMMARY:

ADDITIONAL INFORMATION:

Item Number:	**4.A.**
Meeting Date:	**1/9/2018**
Item Type:	**ROLL CALL:**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:

Boyer, Vice-Chairman Campbell, Fisher, McMillian, Nelson, Ross, Traiger, Winstead, Chairman Zivkovic

SUMMARY:

ADDITIONAL INFORMATION:

Item Number:	**5.A.**
Meeting Date:	**1/9/2018**
Item Type:	**APPROVAL OF MINUTES:**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:

Governing Board Meeting Minutes, December 12, 2017

SUMMARY:

ADDITIONAL INFORMATION:

ATTACHMENTS:

	Description	Type
🗋	Governing Board Meeting Minutes, December 12, 2017	Backup Material

VOL. IV

Pgs: 385-398

GOVERNING BOARD MINUTES

City of Cape Coral Charter School Authority

Governing Board Regular Meeting

Tuesday, December 12, 2017 9:00 a.m.

City of Cape Coral Council Chambers

1. Call to Order

A meeting of the City of Cape Coral Charter School Authority Governing Board of Lee County, Florida, met on Tuesday, December 12, 2017 at the City of Cape Coral Council Chambers. Vice Chair Robert Zivkovic called the meeting to order at 9:00 a.m.

2. Moment of Silence

Vice Chair Zivkovic

3. Pledge of Allegiance to the Flag of the United States of America

Vice Chair Zivkovic

4. Board Member Roll Call

Present: Boyer, Campbell, Fisher, Nelson, McMillan, Ross, Traiger, Winstead, Zivkovic

Also Present: Jacquelin Collins, Interim Superintendent

MaryAnne Moniz, Business Manager

Danielle Jensen, Director of Procurement and Food Services

Vicki McAtee, City of Cape Coral HR, Liaison to the Charter Schools

Dolores Menendez, City Attorney, City of Cape Coral

Mark Moriarty, Assistant City Attorney, City of Cape Coral

Victoria Bateman, Financial Services Director, City of Cape Coral

Britt Martin, Senior Accountant, City of Cape Coral

Jeanette Kreuz, Senior Accountant, City of Cape Coral

Chris Porter, Vice President, Charter School Foundation

Donnie Hopper, Principal, Oasis Middle School

5. Approval of Previous Minutes

Motion made by Member Boyer, Second by Member Campbell, to approve the Minutes of the November 14, 2017 Governing Board Meeting. *Unanimous; Motion Carried*

6. Approval of Regular Meeting Agenda

Motion made by Member Fisher, Second by Member Campbell, to move New Business, Item 14A., to Public Comment, Item 7B.; move New Business, Item 14J. to Unfinished Business, Item 13C.; table Unfinished Business, Item 13A. until the next Regular Governing Board Meeting; and approve the balance of the Agenda of the Regular Governing Board Meeting, December 12, 2017. *Unanimous; Motion Carried*

7. Public Comment

A. No Comments from the Public.

B. Board Reorganization:
The Members of the City of Cape Coral Charter School Authority Governing Board *unanimously* elected the following: Chairperson is Robert Zivkovic; Vice Chairperson is Michael Campbell. *Unanimous Vote; Nominations Accepted*

Board Vote for Chairperson Robert Zivkovic: Boyer, Campbell, Fisher, Nelson, Traiger, Winstead, Zivkovic

Ayes: Boyer, Campbell, Fisher, Nelson, Traiger, Winstead, Zivkovic. Vote Unanimous

Board Vote for Vice Chairperson, Michael Campbell: Boyer, Fisher, Nelson, Traiger, Winstead, Zivkovic

Board Vote for Vice Chairperson, Sam Fisher: Campbell

Ayes for Vice Chairperson Michael Campbell: Boyer, Campbell, Fisher, Nelson, Traiger, Winstead, Zivkovic. Vote Majority for Campbell

The New Chairperson is: Robert Zivkovic

The New Vice Chairperson is: Michael Campbell

8. Consent Agenda

Motion made by Vice Chair Campbell, Second by Member Boyer to approve all Consent Agenda Items. *Unanimous: Motion Passed.*

Approved Chromebooks for Oasis Middle School - Hopper
Approved Oasis High School Boys Basketball Smoothie King Classic Field Trip, Dec 27-29, 2017/Bradenton, FL - Sanford/R. Ebbert
Approved Oasis Elementary School 5th Grade SeaWorld Field Trip, Jan 12, 2018/Orlando, FL Fennell/Herndon
Approved Oasis Middle School STEM City Planning Competition Field Trip, Jan 12-13, 2018/St. Petersburgh, FL - Hopper/Domrase
Approved Oasis High School Culture Club Ringling Museum Field Trip, Jan 16, 2018/St. Petersburg, FL - Sanford/C. Prawitz
Approved Oasis Middle School UCA National Cheer Competition Field Trip, February 9-11, 2018/Orlando, FL-Hopper/J. Bowman
Approved Oasis High School Culinary Arts Museum of Fine arts St. Petersburgh Field Trip, Feb 21, 2018/St. Petersburgh, FL - Sanford/C. Prawitz
Approved Oasis Middle School Youth In Government Legislative Session Field Trip, February 22-25, 2018/Hanines City, FL - Hopper/Wise
Approved Oasis Middle School Florida State Technology Student Association Competition & Conference Field Trip, February 29-March 04, 2018/Orlando, FL-Hopper/A. Nowicki

9. Superintendent Report

Presentation of CAFR Report, Vicki Bateman, Director of Finances, City of Cape Coral:
The Authority's financial statements were audited by CliftonLarsonAllen, LLP, a certified CPA firm that issued an unqualified "clean" opinion of the Authority's conformity with the Generally Accepted Accounting Principles of the United States (GAAP).Overall, there were no material weakness findings for Fiscal Year Ending June 30, 2017, and the school gained about $1 million in net revenue, which increased reserves. In other words, assets and liabilities increased by about $1 million because the revenue was higher than the expenses. There were two instances of noncompliance or reportable conditions that are required to be reported under *Government Auditing Standards* and the *Rules of the Auditor General* and they have been addressed. *Discussion Held*

Presentation of Audit Findings, Vicki Bateman, Director of Finances, City of Cape Coral (for Andrew Laflin, CPA Principal, CliftonLarsonAllen, LLP:

Internal Funds are funds that are to be used in the current school year for students or student clubs, only. They should be budgeted funds and procured; they do not carry over to the next school year.

The purpose of this audit was last January or February the City Auditor looked into the Authority's Internal Funds practices, and one of the findings was to have an annual audit. CliftonLarsonAllen, LLP was then hired to update findings and follow-up on final recommendations, which puts the Authority in the position to have annual audits, which is required. This is a fresh start moving forward, and the bottom line is that from here on out, the Authority needs to closely follow the Florida Department of Education's Red Book policies which govern financial and cost accounting programs in Florida schools. *Discussion Held*

Ms. Bateman noted current staff and teachers are being educated and trained to understand the difference between transactions in General Funds, and Internal Funds ledgers, and sub-ledgers, and their exact contents and usage. *Discussion Held*

Member Nelson emphasized there needs to be more collaboration and training between the City and Authority personnel as the schools and operations are still maturing. Vicki Bateman agreed, and said that Interim Superintendent Collins has embraced the City and been very receptive to assistance. Member Ross asked if more personnel are needed for successful operations. Ms. Bateman agreed each school should have a bookkeeper, etc. *Discussion Held*

Interim Superintendent Report:
Interim Superintendent Collins thanked Vicki Bateman and her finance department team for their assistance and support. She also clarified the dates of the last auditing and emphasized if the System were to undergo a new testing right now, the findings would show great gains and that many areas of operations are now in compliance. *Discussion Held*

Summary of Best Practices (No cost or under $5,000): Thus far, most of the 57 items recommended for improvement have been addressed. Some of the really big ones like adding personnel in Human Resources, or a bookkeeper will be looked at in the upcoming budget meetings. However, by and far, this is a huge process for us to take on, but we are making great gains. *Discussion Held*

CME Expansion: This is a cost-analysis proposal from Grady Minor & Associates, P.A., that is a preliminary study including a site plan. It will provide the Authority with some answers and directions as to what we want to do, how we will do it, and a timeframe. This is the first step; the process will take around 85 days and cost $34,970. The contacts on this project will be Interim Superintendent Collins, and Vincent Cautero, Community Development Director,

City of Cape Coral. Dolores Menendez, City Attorney, City of Cape Coral, reminded Interim Superintendent Collins and the Board that under Chapter 26, the City will be supervising the construction, alterations, repairs, etc., on all school properties with recommendations from the Board. Since ultimately, these projects will become City buildings, the City will be very active during the entire process and the Authority needs to work very closely with them. *Discussion Held*

Summary of Investigations: Copies of the Summary of Investigations regarding the Rally and Nelson Stephenson have been distributed to members of the Board. Included in this report is the full citation of Chapter 26.

10. Chairman Report

Chairman Zivkovic said regarding Chapter 26, we need to remember that there is the opportunity to review/rewrite this in 2019/2020, and we should consider doing so.

Dolores Menendez, City Attorney, mentioned that she believes Councilman Stout has already proposed revisions to Chapter 26, and something maybe forthcoming in January, especially where it concerns Board terms, etc. Vice Chair Campbell said that he recalls Stout telling the Council that she plans to reach out to the Board for input. Chairman Zivkovic suggested developing a subcommittee to communicate the potential impacts of any revisions to Chapter 26 that could affect the Board. *Discussion Held.*

Member Traiger asked the City Attorney, "What opportunities does the Board have to make modifications to Chapter 26 directly? What is the proper channel?" City Attorney Menendez allowed that in the past, for example, Chairperson Jessica Cosden was able to make minor changes, and in her Board capacity, this was allowed. However, all ordinances require adoption. Therefore, the Board cannot unilaterally say "we want to redraft..." and just do something or bring forward formally an ordinance by themselves. However, it is not that the Board's input could not be the impetus for an ordinance. If the Board sees a need for a change, or revision to Chapter 26 then they can bring this to the attention of the City Council. *Discussion Held*

11. Foundation Report

Chris Porter, Vice President, City of Cape Coral Charter School Foundation Board: We've put a great new team together this year, and moving forward we hope to do a lot of great things. We recently filled the grants writing position with a school parent, and we are happy to say after submitting the very first grant this year, we are one of the two finalists, and now wait to find out if we have won a $15,000 grant.

During the year one of the areas of support the Foundation is going to focus on besides looking for grants is other ways they can support upgrading the school security system. Currently, the Foundation is working closely with the school's IT specialist to clarify the issues and needs.

Although the Foundation wants teachers to be able to get funding in any amount they can, especially including the smaller mini-grants, we are still looking to have larger funding to offer as well. The Senior Scholarships application process is about to open. The Foundation is still figuring out how to best distribute funds because if this year is like the last, then we will have many students to award, which means smaller scholarships.

This year the Lighthouse Award nominations are a record 250 teachers nominated. We are now in the process of waiting for principals to qualify the nominees, and then we will move on to naming the finalists, then interviews, then observations. The Lighthouse Awards and Dinner will be on May 4, 2018 at the Yacht Club.

The Rally is the Foundation's biggest fundraiser and it is set for April 7, 2018 at the German American Club. We are still working on all the details, but this year instead of selling tickets at the schools we are planning on selling items that are either low cost, or no cost to auction off, for example, pole positions at parent pick-up and lunch with the principals, etc. We have also secured high-end items like travel prizes and vacation packages which can be bid on over the internet; this opens up bidding to family and friends near and far. *Discussion Held*

12. Staff Comment

MaryAnne Moniz, Business Manager:

The Fiscal Year 2018 Operating Budgets rely heavily on our FEFP or Student Enrollment and are currently running slightly over budget by about 3%. Some of the contributing factors are enrollment, there's been an FEFP reduction of $44,000, and minimum wage increased from $8.10 to $8.25/hour. *Explanation Continued*

Overall budget items that may affect the upcoming budget amendments include: AC Repairs/Replacements to the schools and Title II training and development for our staff.

We will need to move $1.2 million from Reserves to cover the A/C repairs and/or purchases. The budget was approved in September, and now we just need to get specs and develop an RFP. Danielle Jensen, Director of Food and Procurement, noted after the City completed their assessment, we are in the process of identifying what needs to be repaired or purchased out right. *Further Explanation Continued*

Interim Superintendent Collins said that the AC vendor, B&I, is doing their own assessment as to what needs to be repaired or purchased because of the discrepancy between what the City recommended what needed to be replaced, and when. *Further Explanation Continued*

Regarding Title II there is no net effect; this amounted to an increase of $34,000 for the training and development of our staff. *Further Explanation Continued*

Capital or PICO Funding was initially budgeted at $583,000, and it came in at $632,000. Because we budget at 96% on revenues, we have an increase of almost $50,000 which will help offset what happened with the FEFP reduction. *Further Explanation Continued*

Hurricane Irma damage and personnel estimates are around $15,000-$20,000 in repairs and payroll expenses. In addition, because we had 5.5 days increase in the school calendar to make up for lost days, that comes in at about $27,000 for hurricane payroll adjustments.

Workman's Compensation estimates will come out later but they will probably increase by about $16,000. Member Nelson asked if Workman's Compensation costs went up or down year to year. Also, what types of employee accidents are most frequent, and do we have safety trainings? *Further Explanation Continued*

FRS employer contributions will increase by about $11,700. *Further Explanation Continued.*

Bus repairs will need their budgets increased because fifteen buses will be going out of warranty by next spring. Member Traiger asked about replacement costs because of bus warranty issues. Member Nelson said that she is going to contact associates at the District to see if she can get some answers as to how things can change and for assistance. Member Nelson asked about cost analysis of bus leasing vs repair costs. *Discussion Held*

Office 365 has a $4,000 defragmentation cost associated with it that we need to be prepared to handle. Further Explanation Continued

New Budget Kick-Off:

The Budget Workshop dates to be approved are March 27, 2018 and April 17, 2018.

The annual Capital Asset Improvement Plan was released to the principals and their internal departments so that they can go over it and start working on their capital needs. We will meet with small groups starting next week to help them build a three year budget. Also, budget guideline books were distributed so principals can see how they are built, and start asking questions, if any. *Discussion Held*

Donnie Hopper, Principal, Oasis Middle School (OMS)

Aligning classroom student grades with predicted testing results is the goal. Currently, 90% of students are receiving As, Bs, or Cs; while 6% are Ds, and 4% are Fs. This means students are getting the content and passing classroom testing, so parents are starting to see connections, and understand the data in order to support their child and teachers.

Official changes at OMS: There will be no more PDA or Public Displays of Affection in our hallways, etc. The District has this same rule and so do we, except it wasn't really enforced; now it will be. Cell phone usage will also be curbed. Parents can expect that their child has a

cell phone in their backpacks at all times because there will be no cell phone usage during the school day, period.

Both girls and boys volleyball teams are on to the next round of championships. Elf The Musical, Jr, is our next drama presentation and rehearsals are underway. The Eco Club and their wonderful gardens now have strawberries taking root; we hope to use some of the produce in our kitchens if possible. STEM teams are designing boats and bridges all over the campus. PTO has a dance scheduled for us on Friday. Our Cheerleaders are headed toward States competition. TSA, our showcase for students and technology, has a field trip planned that's also a competition. National Junior Honor Society (NJHS) is back on track and ready for an induction ceremony in January. We now have a Book Battle Team that will represent us at the District's "Battle of the Books."

Mr. Hopper and Amanda Sanford, Principal, Oasis High School attended the District's Principals Meeting and represented the Charter Schools. This was by invitation and very productive. The one common theme of the meeting was retention. How do you keep qualified people and support staff? The District is dealing with the same problems that we are vis a vis attracting qualified and certified people to work with us and stay. We are competing with the best and this is a challenge for all of us. We need to think about branding in terms of promotion and attracting the best of the best for hiring.

The Oasis Middle School Open House is set for January 18th. A postcard is going out to all our schools and parents, plus West Zone kids. If we can successfully recruit and bring over just our own kids, we will have about 20 seats open to the public. *Explanation Continued*

Finally, we were given free National School Choice Week kits; the campaign kicks off January 21st . The kit includes a cool scarf that promotes school choice and some other informational items. We are going to hand these out to students from other schools and use it as a branding recruitment tool. *Explanation Continued*

Chairman Zivkovic would like a meeting with Mr. Hopper to define and discuss exactly what it will take to attract and recruit the "best of the best" teachers and staff.

Recess 10:38 a.m.

Meeting Back in Session at 10:44a.m.

13. Unfinished Business

13A. Evaluation of ScreeningOne Background Check Services: Tabled.

13B. Discussion of Real Estate Options: Interim Superintendent Collins had a meeting with the City Manager to discuss parking and joint development of the space behind the schools. The City Manager is interested in developing this land working with the schools to maximize it's multi-purpose use. The schools could use the space during the day; the general community can use it during off times. The first step is a parking analysis, and then a site analysis by Vincent Cautero, Community Development. Finally, we are all going to sit down with Vicki (Bateman), and Parks & Recreation, and do a Capital Costs and Operations & Maintenance Cost which will help us to understand what we are getting into, and how we can maintain everything. The City Manager also had ideas as to how to fundraise to help pay for this. *Further Explanation Continued*

The City Manager also recommended holding off on purchasing the 3505 property and instead, focus on the parking issues and development of space behind the school. Member Winstead questioned why we don't just buy the 3505 property outright whether we use it or not? Interim Collins said if the City purchased it, they would most want to develop it, and development would mean a lot of work to declare a rezoning, etc. *Discussion Held*

Chairman Zivkovic moved former Item 14J forward to discuss determining what are the deficiencies the System has, and how can we determine costs, safety, and revenue potentials. The Chairman would like a focus group or subcommittee to help answer these questions, and work closely with the City regarding best use for parking, our schools, and the community. *Discussion Held*

Member Boyer wondered if it is feasible to alleviate parking in the back right now or the land can't be used at all? And how can we move forward with focus groups or subcommittees, etc. to help discover best use? Interim Superintendent Collins said what is available right is used for student parking; any additional space would require light construction, i.e., moving dirt mounds, etc. City Attorney Menendez suggested rather than public focus groups, first go directly to parents, staff, PTO, etc., and develop some kind of survey as a lead. *Discussion Held*

Member Fisher said that although he likes the idea of first going to parents, staff, and PTO, he prefers that the public is also included in all discussions about parking and land usage. He also welcomed new Member Nelson, and wished all Happy Holidays.

Member Fisher departed 11:07 a.m.

Interim Superintendent Collins agreed to develop some kind of parent survey to identify the parking needs of parents, and use of available land. City Attorney Menendez said the City is

always ready to collaborate regarding where and what are the needs, and how can they be satisfied. *Further Explanation Continued*

Member Nelson commented these parking and land purchasing issues should have been on the Strategic Plan or be addenda to the Plan. Member Traiger said these issues are not on the Strategic Plan, and recommends they stay off the Plan because these issues are really about capital improvements, which are on another priority list. Interim Superintendent Collins clarified the Strategic Plan mostly functions and focuses on student improvement and achievement; it is the educational component of the System Plan. *Discussion Held*

14. New Business

14B Chairman Zivkovic welcomed new Member Jennifer I. Nelson, District 4, to the Governing Board.

14C Superintendent Contract: Member Boyer spoke about Superintendent Contract Negotiations and establishing a new meeting date with City Attorney Menendez to help clarify negotiations. Hopefully, there will be a draft to put before the Board at the next meeting.

14D Internal Funds Standard Operating Guide: Language needs to be changed and amended in Section 5D, page 19, paragraph 4. The Board will table this for approval at the next meeting, January 09, 2018.

Chairman Zivkovic asked for clarification on what is a "designated" and "undesignated" donation, and how are these terms are communicated to parents and donors. Member Winstead said that he wants our school system to adopt procedures and directives that meet the best practice recommendations, and at the same time, actually suit our unique system. *Discussion Held*

Motion made by Member Boyer, Second by Vice Chairman Campbell to table approval of the Internal Funds Standard Operating Guide until the next meeting, January 09, 2018. *Unanimous; Motion Carried. Fisher excused.*

14E Accrued Leave time for Part-time Employees: This is a professional courtesy to staff members who are certified in their field; the District also allows part-time teachers to accrue leave time. Currently, this only affects two teachers, and this number probably won't grow, but it's important to offer this professional courtesy or reclassification of part-time employees who can accrue leave time. This is not a policy change; it's a reclassification that will follow an attendance plan. City Attorney Menendez asked to make sure there is nothing out there in teacher contracts that already exists. *Discussion Held*

Motion made by Member Traiger, Second by Member Nelson to approve part-time employee accrued leave, and to do all things necessary to accomplish this, including but not limited to amending a policy. *Unanimous; Motion Passed. Fisher excused.*

14F Changes to Clinic Assistant Job Description: Interim Superintendent Collins would like to remove the CNA and/or medical experience requirements from the job description which is making it difficult to find people to fill the slot. The District also does not require these certifications or skills sets. Member Winstead would like to keep these requirements kept in as a "preferred" status for hiring applicants, and maybe even pay them more if they have these certifications and/or skill sets. Member McMillian said her personal experience is that the salary needs to increase to $16-$18 hour (with no benefits) to get a qualified CNA in place. *Discussion Held*

Motion made by Member Traiger, Second by Vice Chairman Campbell to approve changes to the Clinic Assistant job description omitting the CNA and/or medial experience requirement for hiring. *Unanimous; Motion Passed. Fisher excused.*

The Board noted any adjustments to the pay scale as a result of certifications or other experience will need to come back for Board approval.

Member Ross departed 11:52a.m.

14G Approval of System-wide Attendance Policy: The District's policy was compared to our policies, and the biggest difference was whether an absence is excused or not, should it be allowed to be made up, and receive credit?

Motion made by Vice Chairman Campbell, Second by Member Traiger to approve the excused absences and credits policy in our system-wide attendance policy. *Unanimous; Motion Passed. Fisher excused.*

The Board noted NEOLA Policy will have to be updated, modified, and/or adopted to reflect this. Interim Superintendent Collins will look into this.

14H Approval of Budget Workshop Dates: MaryAnne Moniz asked the Board to approve two Budget workshop dates, with a third added if necessary.

Motion made by Member Boyer, Second by Vice Chairman Campbell to approve Budget Workshop dates March 27, 2018 and April 10, 2018 which Governing Board members and associates will attend. *Unanimous; Motion Passed. Fisher excused.*

Member McMilian departed 11:57 a.m.

14I Adoption of the City of Cape Coral Charter School Authority School Calendar 2018-2019: We do have some flexibility with the District concerning calendar days, so we have added half-days, and moved other half-days because our students are in an academic setting longer during the day than Lee County. Looking at the calendar you will see we've added specific Professional Development and Professional Duty days, and scattered the remaining half- days throughout the calendar. *Explanation Continued*

Motion made by Vice Chair Campbell, Second by Member Traiger to approve and adopt the City of Cape Coral Charter School Authority School Calendar 2018-2019. *Unanimous; Motion Passed. Fisher excused.*

14K Discussion of the Proposed LED Lighting Project: Interim Superintendent Collins would like to table this discussion to another meeting where Capital Improvements are discussed. The Interim Superintendent said, "When we have our Capital Improvement Plan discussions we talk about everything that needs to be done throughout the year. Rather than do this cost saving and critical project discussion piecemeal, we need to sit down as a team, and set priorities with this issue and the parking issues, etc."

Member Winstead commented that of all our investments, this is the only one that actually has a return in savings. And as far as looking at ways to accumulate funds, the longer we wait, the more this project will cost. The financial gains would outweigh the hassle of paperwork, etc. *Discussion Held*

Motion made by Vice Chairman Campbell, Second by Member Boyer to table Discussion of the LED Lighting Project until we have the Capital Improvement Plan discussion. *Majority; Motion Carried. Fisher Excused.*

Board Vote Ayes: Campbell, Zivkovic, Boyer, Nelson, Traiger

Board Vote Nay: Winstead

15. Final Board Comment and Discussion

Member Winstead: Thanked former Chairperson Jessica Cosden for her service and dedication. Moving forward Winstead is hopeful that the Board will first keep students and teachers in mind, and that we will continue to work together as a team. Happy Holidays, Everyone.

Vice Chairman Campbell: Welcomed Ms. Nelson to the Board and the new City Council, and he wishes everyone a good holiday.

Chairman Zivkovic: Regarding the AC project, etc., he wants ownership of Unfinished Business to be handled and taken care of properly, and timely, and not dropped. He said, "In other words, Interim Superintendent Collins needs to stay on these projects until completion, and please keep the Board informed." Chairman Zivkovic welcomed new member Ms. Nelson, and gave thanks to the Admin staff, and Mr. Hopper, who is doing a fine job with the middle School Open House.

Member Boyer: Welcomed new member Jennifer Nelson. She also thanked Mrs. Collins for "Really stepping up and doing excellent work, along with her well-oiled teachers and staff." Member Boyer said with Mrs. Collins as Interim Superintendent "We are in good hands." Member Boyer is on the Board of "Do the Right Thing," a program that acknowledges great students for the wonderful things they do. In the past, many Charter School students were nominated, and Boyer would like to see more of our students again, so please remind the schools about "Do the right Thing," and that it's a really great program. Merry Christmas and Happy New Year to Everyone.

Member Nelson: Thanked everyone for their warm welcome. She would like to set up a tour of the schools to see what a "Day in the Life of Charter School Management" is really like. Interim Superintendent Collins agreed and will make arrangements. Happy Holidays, Merry Christmas, and Hanukkah to Everyone.

Member Traiger: Thanked Mrs. Collins and Vicki Bateman and her Financial Services team for their dedication and excellence. Member Traiger asked that all Board members review the Superintendent Evaluation form so that they will be better able to discuss it at the next Board meeting. Happy Holidays to Everyone and a Good New Year.

16. Time and Date of Next Regular Meeting

The Regular Governing Board Meeting will be held on Tuesday, January 09, 2018, at 6:00p.m., in the Christa McAuliffe Cafeteria, 2817 SW 3rd Lane, Cape Coral, Florida 33991.

17. Adjournment

There being no further business the meeting adjourned at 12:15p.m.

Respectfully Submitted,

Kathleen Paul-Evans

Executive Assistant to the Interim Superintendent

City of Cape Coral Charter School Authority

Secretary Date of approval

Item Number:	**6.A.**
Meeting Date:	**1/9/2018**
Item Type:	**APPROVAL OF AGENDA REGULAR MEETING:**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:
Regular Board Meeting January 09, 2018

SUMMARY:

ADDITIONAL INFORMATION:

Item Number:	**7.A.**
Meeting Date:	**1/9/2018**
Item Type:	**PUBLIC COMMENT:**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:

Limited to three minutes per individual; 45 minutes total comment time.

SUMMARY:

ADDITIONAL INFORMATION:

Item Number:	**8.A.**
Meeting Date:	**1/9/2018**
Item Type:	**CONSENT AGENDA:**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:

Approval of Internal Funds Standard Operating Guide - Interim Superintendent Collins

SUMMARY:

ADDITIONAL INFORMATION:

ATTACHMENTS:

	Description	Type
🗋	INTERNAL FUNDS STANDARD OPERATING GUIDE UPDATE - Section 2A.- 5E. (pages 1-19)	Backup Material
🗋	INTERNAL FUNDS STANDARD OPERATING GUIDE UPDATE - Section 5F. - 8B. (pages 20-43)	Backup Material
🗋	INTERNAL FUNDS STANDARD OPERATING GUIDE UPDATE - EXHIBIT 8.B.1. TO END (pages 44-69)	Backup Material
🗋	APPENDIX C: INTERNAL FUNDS LISTING BY BUILDING UNIT	Backup Material

SCHOOL INTERNAL FUNDS

STANDARD OPERATING GUIDE

CAPE CORAL CHARTER SCHOOL AUTHORITY

(COMPONENT UNIT OF THE CITY OF CAPE CORAL)

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SCHOOL INTERNAL FUNDS
STANDARD OPERATING GUIDE
CAPE CORAL CHARTER SCHOOL AUTHORITY

1. INTRODUCTION

This manual contains procedures and forms for the financial accounting of all funds received or disbursed for school-sponsored activities, with the exception of school lunch funds, grants, book fair sales, and other general fund revenue sources. These funds are commonly known as school internal funds.

School internal funds are defined as all monies collected and disbursed by school personnel within a school, for the benefit of the school, or for a school-sponsored activity. Funds relating to all school-sponsored functions or activities are to be accounted for within internal funds. Financial transactions of school organizations shall be accounted for in the school Internal Funds. Funds shall be expended in the year collected to benefit the students who generated the funds. In limited cases, funds will be carried forward to the next school year. The Principal shall approve the carryover of funds to future school years after review of the organization's goal, timeframe and budget plan. Internal funds designated for general purposes shall be used to benefit the student body. A plan and budget shall be submitted prior to the approval of any expenditures. Each organization shall operate within a budget formulated by the organization's sponsor or membership.

School internal funds shall be accounted for on the same fiscal year basis as all other City of Cape Coral Charter School funds and are considered unbudgeted public funds under the control and supervision of the Charter School Governing Board. All funds handled by Charter School employees shall be included in and become part of internal funds, unless accounted for in the City of Cape Coral Charter School general accounting system. An adequate system of internal controls must be maintained in order to safeguard the integrity of the internal funds.

School internal funds shall be expended for the purpose for which they were collected and in accordance with procedures established by the State Board of Education, and standard public accounting procedures as provided by the Florida Administrative Code pursuant to the requirements of Sections 237.01 and 237.02 FS.

2. DUTIES AND RESPONSIBILITIES

2.A. PRINCIPAL'S RESPONSIBILITIES

Each Charter School Principal shall:

1. Be held accountable for the oversight of all phases of internal funds management within his/her individual school. This includes:
    a. Approve the creation of new internal funds.
    b. Submit annual internal fund budgets to the Business Manager.
    c. Insures internal funds purchases are pre-approved and are fully funded by available fund balances.
    d. Insures internal funds are used for the intended purpose.
    e. Approves all transfers between funds.
    f. Approves the addition of new internal funds.

2. Appoint one person at each school to act as the school's Cash Custodian, generally the Principal's secretary. The Cash Custodian is responsible for the daily collection of money, safe guarding of cash, depositing of money into the bank, and forwarding all supporting documentation to the Charter School Bookkeeper.

3. Be directly responsible for the conduct of student financial activities in accordance with the current policies, rules, and procedures of the Charter School Governing Board.

2.B. CHARTER SCHOOL BUSINESS MANAGER'S RESPONSIBILITIES

1. Review procedures for assuring compliance with all applicable rules, regulations, statutes, and policies concerning internal funds.

2. Provide training to new and existing Charter School Bookkeepers and to the Charter School Cash Custodians relating to proper internal fund policies and procedures.

3. Oversee and monitor the internal funds budgets.

4. Monitor fundraising events to ensure the financial results are submitted by the sponsor and confirm against the financial records.

2.C. CHARTER SCHOOL BOOKKEEPER'S RESPONSIBILITIES

Under the direction of the Business Manager, the Charter School Bookkeeper shall:

1. Maintain organized supporting records and follow procedures as outlined in the School Internal Funds Standard Operating Guide adopted by the Charter School Governing Board.

2. Process all school internal funds journal entry transactions into the JD Edwards Enterprise One (JDE) accounting system using the same procedures as outlined in the Journal Entry Process Standard Operating Guide for the general fund unless otherwise indicated in later sections of this document.

3. Creates and maintains fund balance reports for use by the school staff and Principals.

4. Maintains a virus-free computer and is proficient with Microsoft Excel Software.

5. Communicates the procedures for safeguarding of all funds held at the school.

6. Maintain a file which details all uncollected dishonored checks.

7. Maintain a current School Internal Funds Standard Operating Guide documenting applicable regulations, policies, and procedures and distribute to key personnel.

2.D. CHARTER SCHOOL ACCOUNTS PAYABLE SPECIALIST I RESPONSIBILITIES

Under the direction of the Business Manager, the Accounts Payable Specialist I shall:

1. Process all school internal funds accounts payable transactions into the JD Edwards Enterprise One (JDE) accounting system using the same procedures as outlined in the Accounts Payable Standard Operating Guide for the general fund unless otherwise indicated in later sections of this document.

2. Create and maintain all local forms and tables required for preparation of accounts payable transactions by the Cash Custodian at each school.

3. Receives and reviews invoices processed against check requests, purchase orders, purchasing cards, travel cards, meal allowances, travel expense reports, mileage reimbursements, refunds and other related documentation for completeness and compliance with governmental accounting practices and Redbook.

4. Matches original invoices with check requests, purchase orders, reimbursements, refunds and credit card transactions and performs calculations to determine appropriate payment amounts, schedules, extensions, approvals and contractual compliance.

5. Verifies that vendor invoices have not been previously paid.

6. Verifies proper coding of the purchase orders, check requests, reimbursements, refunds and credit card transactions to the Charter School Authority established chart of accounts.

7. Collaborates with schools regarding outstanding invoices, inaccuracies and insufficient fund balances to ensure accuracy in accounting and completion of assigned tasks.

8. Reviews Purchasing Card transactions. Performs online reconciliation to purchasing card bank program and creates import of financial data into the financial software.

2.E. CITY'S SENIOR ACCOUNTING MANAGER'S RESPONSIBILITIES

1. Review and approve all journal entry transactions prior to posting in the JDE general ledger.

2. Creates and maintains the chart of accounts for school internal funds including fund numbers (sub-ledgers) and descriptions and accounting object codes

2.F. CITY'S ACCOUNTANT'S RESPONSIBILITIES

Under the direction of the Senior Accounting Manager, the Accountant shall:

1. Prepare monthly Financial Statements which are submitted to Charter School and City Management.

2. Prepare the Comprehensive Annual Financial Report which includes the Internal Funds Balance Sheet and Changes in Net Position.

3. Recommend accounting procedures, supplementary schedules and forms to be used as appropriate supporting documentation.

4. Provide technical support on Charter School policies, regulations, and statutory changes.
5. Monthly remittance of sales tax to the Florida Department of Revenue for all taxable internal funds transactions.

3. ACCOUNTING SYSTEM

3.A. JD EDWARDS ENTERPRISE ONE (JDE)

All school internal funds, all accounts payable and journal entry transactions are recorded in the same manner as general fund transactions in the JDE general ledger.

The Charter School Bookkeeper is responsible for recording entries as frequently as possible, but not less than weekly.

3.B. PERSONAL COMPUTER UTILIZATION

The forms required by and the reports generated for the school internal funds are developed and maintained by the Charter Schools Bookkeeper utilizing MS Excel software. These forms are password protected to insure the integrity of the formulas, calculations and reference tables. They are available for use by the school staff through access to a network shared drive available to all employees.

Other reports and correspondence related to school internal funds may also be created and/or used by the Charter School Bookkeeper and selected members of the staff or management.

3.B.(1) BACKUP OF DATA

All internal funds spreadsheets, forms, reports and correspondence are backed up to duplicate media daily by automatic synchronization to a secure computer server.

3.B.(2) VIRUS PROTECTION AND PERFORMANCE

Since the internal funds files are stored and synchronized on a network server they are protected by updated virus protection software and performance is maintained by the Cape Coral Charter School Authority's information technologies staff.

3.B.(3) DESCRIPTIONS & IMAGES

All entries into the JDE accounting system shall contain the best description possible. There may be some space limitations, therefore, clear abbreviations are recommended. All documents are to be electronically scanned and these images are to be attached to the associated transaction record in the JDE accounting system.

3.B.(4) VENDOR CODING & REGISTRATION

The JDE accounting system provides a wealth of information about transactions related to vendors. The system, in part, is dependent upon proper utilization of vendor codes. Proper use of vendor codes provides:

- Ease of data entry when updating and posting disbursements.
- Streamlining of the search process when investigating invoice status.
- A permanent record (e.g., total payments for the current and prior fiscal and calendar year, check number, data, and amount of last payment) exclusively for each vendor.
- Each new vendor must complete a vendor registration package which includes an IRS Form W9. The information included in the vendor registration package is validated by the City of Cape Coral Financial Services Department before the vendor is established in JDE.

3.C. FUND TYPES, NUMBERS, NAMES

Internal funds are classified by company code, business unit, object, and sub-ledger. This is a similar structure used for all other budgetary transactions for the City of Cape Coral Charter Schools with unique coding applicable to school internal funds.

3.C.(1) COMPANY

The company code is defined below based on school

05000 – Cash Account (asset)
04920 – Oasis Charter Elementary School
04921 – Christa McAuliffe Charter Elementary School
04922 – Oasis Charter Middle School
04923 – Charter High School

3.C.(2) BUSINESS UNIT

The business unit is defined below based on school

50000 – Cash Account (asset)
4143S – Oasis Charter Elementary School
4151S – Christa McAuliffe Charter Elementary School
4171S – Oasis Charter Middle School
4181S – Charter High School

3.C.(3) OBJECT CODES

The object code for school internal funds is a unique 6 digit numeric code that identifies the asset, liability, revenue or expense account applicable to the transaction. The list of codes is defined in the JDE chart of accounts and maintained by the Accountant. The Charter School Bookkeeper determines the appropriate coding when recording each transaction into the general ledger.

3.C.(4) SUB-LEDGER

The sub-ledger code for school internal funds is the 3-digit fund as defined in the JDE chart of accounts. This code is assigned to all revenue and expense entries posted on accounts payable or journal entry transactions.

3.C.(5) FUND NAMES

A maximum of ninety-nine (99) funds are available for use by each school. Fund names are defined by the Principal and should contain the best description possible. There may be some space limitations, therefore clear abbreviations are recommended. The Charter School Bookkeeper should maintain a numeric conformity of similar funds at different schools (i.e. yearbook funds, staff fund, charity funds, etc).

4. BANK AND CASH ACCOUNTS

4.A. BANK ACCOUNTS

4.A.(1) ESTABLISHING

Each school shall have only one checking account, which shall be entitled "(School Name Internal Fund. Cape Coral Charter School Authority)" or alternative that clearly identifies the school. The account title must be imprinted on all internal fund checks and deposit slips. All monies received by the school will be deposited intact as collected into this account, and all disbursements will be made by checks drawn on this account. Savings or investment accounts shall be titled in the same manner.

In addition to the bank account for each school, a master cash account is used to pay all vendor payments issued from JDE. Each business day, the net of all daily bank transactions are automatically transferred (sweep process) to/from the master cash account to insure funding is available to cover disbursements or transactions issued through JDE. The individual school accounts reflect zero balances at the end of each business day.

The Charter School Authority is responsible for notifying the Financial Services Department at the City of Cape Coral regarding any change in authorized signers.

The Charter School Governing Board has approved Bank of America as the provider for school internal funds checking accounts. Any change in financial institutions must be approved by resolution of the Charter School Governing Board.

4.A.(2) AUTHORIZED CHECK SIGNERS

All school internal funds check payments are issued from the master cash account. The two authorized signers on this account will always be maintained as the Charter School Superintendent and the Charter School Governing Board Chairperson.

4.A.(3) CHANGES IN BANK OR CHECK SIGNERS

A voluntary change in banking institution (not resulting from a bank merger or sale), requires a new resolution and Charter School Governing Board approval prior to the change. The Charter School Authority is responsible for notifying the Charter School Bookkeeper and the Financial Services Department at the City of Cape Coral if a decision is made to change banking institutions.

4.A.(4) QUALIFIED PUBLIC DEPOSITORY

Depositories in which internal funds are kept must be qualified public depositories, approved by the Charter School Governing Board, required to furnish the same type of security for deposits as required for other Charter School funds.

4.A.(5) RECONCILIATION

A reconciliation of the school internal funds bank accounts shall be performed monthly by the Financial Services Department at the City of Cape Coral.

4.B. PETTY CASH

At this time, petty cash funds are not authorized for school internal funds.

4.C. CASH ON HAND (CHANGE FUND)

Cash on hand, also known as change fund, may be established at the discretion of the Principal for purposes such as school store, concessions, athletic events, fee based programs, and fundraising projects. All cash on hand funds should be stored in a sealed deposit bag in the cash custodian's safe when not in use by the fund sponsor.

The dollar limits of the cash on hand or change fund shall be set at a reasonable level for each event. Adequate safeguards shall be placed over the cash at all times. When the change fund is no longer required, the money shall be deposited back into the checking account to afford maximum safeguarding

The change fund should be re-deposited at full value into the checking account at year-end.

A cash count and reconciliation of the change account shall be completed monthly.

4.D. INVESTMENTS

School internal funds are not anticipated to be long term in nature; however, if funds are to be retained for periods in excess of 3 months, funds may be transferred to an investment, high yield savings account or certificate of deposit (CD) that returns higher yield than the standard checking account. Investment accounts must be reconciled monthly

Investments are permissible only when they follow the Investment Policy adopted by the Charter School Governing Board.

4.D.(1) INVESTING

Investing money is the process whereby schools can earn additional interest on excess checking account funds. Checking account funds often earn no interest or a lower rate of interest than can be earned in high yield savings, certificates of deposit or other secure investment accounts.

<u>At all times, the total of the school's internal funds cash accounts will equal the total of the individual fund balances</u>.

4.D.(2) WITHDRAWAL FROM INVESTMENT

Invested money is not additional funds. The money invested has already been recorded on the books and is included within the fund balances of the individual accounts. Therefore, withdrawing money only represents a shift between the two cash accounts.

Money is withdrawn or electronically transferred from investments for purposes of depositing into the checking account to assure that adequate cash is available to support checks to be written.

A withdrawal or electronic transfer from an investment account represents only a shift between cash accounts. The investment withdrawal does not affect individual balances within the fund accounts belonging to clubs, organizations, or students.

4.E. ACCOUNTS RECEIVABLE ACCOUNT

An accounts receivable account shall be established in the JDE chart of accounts for school internal funds. This asset account is to record checks dishonored by the bank in anticipation of repayment by the maker. See section **5.H.** of this document for more detail on dishonored checks.

Before the year-end closeout a decision shall be made to determine the potential collectability of any amounts reflected in the accounts receivable account. If not deemed collectible, the amounts should be written off and charged as an expense.

5. RECEIPTS

5.A. INTERNAL FUNDS DEPOSIT VERIFICATION FORM

The Internal Funds Deposit Verification Form is the primary supporting document for all money collected for deposit by the fund sponsor. This form has been created in MS Excel and is used as a protected electronic worksheet form with automatic calculations. Handwritten entries are not acceptable. All funds received for deposit must be accompanied by a pre-numbered receipt.

This Internal Funds Deposit Verification Form and the associated supporting documents must accompany all monies submitted to the Cash Custodian for deposit preparation. The Cash Custodian will verify the entries on the forms and prepare the bank deposit slip. The final deposit documentation which includes a copy of the bank deposit slip is then forwarded to the Charter School Bookkeeper to enter the transaction into the JDE general ledger.

Fields highlighted in yellow on the form are available for user input: All others are protected from user entry. The Internal Funds Deposit Verification Form includes the following fields:

1. School Name (automatically populated based on fund number)
2. Date (automatically populated based on the date of preparation)
3. Fund Number (entered by the user)
4. Fund Name (automatically populated based on fund number)
5. Preparer (name of the fund sponsor collecting money)
6. Verifier (cash custodian or other person verifying the deposit)
7. Purpose (the reason the funds were collected - be specific)
8. Currency Quantity (entered by the user by denomination)
9. Coin Quantity (entered by the user by denomination)
10. Deposit bag number (if the preparer is the school secretary)

A copy of a sample Internal Funds Deposit Verification Form is presented on the following page:

EXHIBIT 5.A.1 - INTERNAL FUNDS DEPOSIT VERIFICATION FORM

City of Cape Coral
Charter Schools
Deposit Verification Form

Fund Number: 101 **Fund Name:** STAFF FUND
("000" for General Fund or Internal Fund Number)

School: OASIS ELEMENTARY SCHOOL **Date:** 12/22/2017

Preparer: Jane Doe **Verifier:** Joe Smith
Bag Sealed by

Purpose: DEPOSIT FOR T-SHIRT SALES

Taxable (Select one):

- [x] Purchased - Tax paid upfront
- [ ] Purchased - Tax exempt form used (need to tax)
- [ ] Donated - Do not tax
- [ ] Non-Taxable

note: Generally if you sell it and can touch it, it will be taxable consult the Bookkeeper for exceptions

Check Summary

	Number of Checks		Amount	
From Page 1	4	$	104.00	Verification Intitals
From Page 2	0	$	-	Verification Intitals
From Page 3	0	$	-	Verification Intitals
From Page 4	0	$	-	Verification Intitals
Totals for Checks	**4**	**$**	**104.00**	

Check Report(s) to accompany this page to Bookkeeper

Cash Summary

Currency	Quantity	Calculated Amount
$100		$0.00
$50		$0.00
$20	15	$300.00
$10	10	$100.00
$5	3	$15.00
$2		$0.00
$1	44	$44.00
Total Currency		**$459.00**

Coin	Quantity	Calculated Amount
$1.00	1	$1.00
$0.50		$0.00
$0.25	52	$13.00
$0.10	46	$4.60
$0.05	10	$0.50
$0.01	44	$0.44
		$0.00
Total Coin		**$19.54**

Currency Verification Initials: Coin Verification Intiials:

Deposit Totals

CURRENCY BALANCES

Checks	$	104.00
Currency	$	459.00
Coin	$	19.54
Total Deposit	$	582.54

Deposit Bag Number: Bag Sealed by: _____
Signature

Deposit Received by: _____ Date: _____
School Secretary signature

This form to accompany Fund Tracking Form & deposit slip for Bookkeeper

5.B. CHECK REPORTS INCLUDED IN THE INTERNAL FUNDS DEPOSIT VERIFICATION FORM

The Check Reports may accompany the Internal Funds Deposit Verification Form. Each Check Report page accommodates the detail of as many as 75 checks with as many as 300 checks total: User input fields are highlighted in yellow. The calculated totals from each page are carried forward to the Check Summary section of the Internal Funds Deposit Verification Form. The fields on the check reports are as follows and a sample is provided below:

1. School Name (automatically populated based on fund number)
2. Date (automatically populated based on the date of preparation)
3. Fund Number (automatically populated based on Internal Funds Deposit Verification Form entry by the user)
4. Fund Name (automatically populated based on fund number)

EXHIBIT 5.B.1. - SAMPLE OF CHECK REPORTS

City of Cape Coral
Charter Schools
Checks Collected Form

School: OASIS ELEMENTARY SCHOOL Date: 12/22/2017

Fund Name: STAFF FUND Fund Number: 101

Check # / Name		Amount	Verify
1234 / Doe	$	15.00	
4256 / smith	$	22.00	
4299 / Lane	$	45.00	
9901 / Patel	$	22.00	
Column Total	$	104.00	

Check # / Name		Amount	Verify
Column Total	$	-	

Check # / Name		Amount	Verify
Column Total	$	-	

PAGE 1 OF 1 Number of Check on this Page 4 Page Total $ 104.00

5.C. REPORT OF CASH COLLECTED FORM

The Report of Cash Collected Form should accompany the Internal Funds Deposit Verification Form and supporting documents whenever cash is included in the deposit. User input fields are highlighted in yellow. This form should be used in all instances where it is important to retain the detail of cash payments made by students, parents or staff.

When the sum of the totals on the two Cash Collected Forms is equal to the amount reflected in the cash and coin sections of the Internal Funds Deposit Verification Form, the following status is reflected in the Deposit Totals section of the Internal Funds Deposit Verification Form:

CURRENCY BALANCES

If not, the status shows:

CURRENCY OUT OF BALANCE

If cash is collected for a general purpose where it is not practical to detail cash collected by payee, individual detail by payee may not be required. Instances would include activities such as but not limited to concessions, school store, and entrance fees for sporting events, activities and school dramatic productions. In these cases, documentation of pre-numbered tickets or other supporting information may be provided to substantiate the cash collected.

The form includes the following fields highlighted in yellow for user input.

1. School (name)
2. Preparer (name)
3. Fund Name
4. Fund Number
5. Date Received (the date the cash payment was received)
6. Parent Name (if appropriate)
7. Associated Student
8. Receipt # or Ticket #
9. Amount

The teacher, staff member, or person collecting the money is responsible for filling out the entire form except the receipt number and the signature at the bottom of the form.

Once collected, the cash may not be used to pay or reimburse for items needed or purchased. There are to be no expenses paid from the cash collected. All cash collected must be turned into the Cash Custodian, intact and accompany the associated Internal Funds Deposit Verification Form for proper receipting and depositing.

Cash collected shall not be used to cash checks for school employees, nor make any type of loans or change.

If cash has been collected from more than one source, a separate Report of Cash Collected Form shall be completed for each source. For example, if several teachers collect money for the same purpose, each teacher must fill out a separate Report of Cash Collected Form and multiple forms may accompany a single Internal Funds Deposit Verification Form.

In the event the Cash Custodian is not at the school, the Principal shall appoint a designee to accept all monies ready for deposit. That person shall have the responsibility of verifying that money is submitted in a sealed envelope with all forms attached. The sealed envelope would then be secured in a safe environment (school safe) until the deposit is prepared by the Cash Custodian and picked up by armored car service for deposit to the bank.

A sample copy of the Report of Cash Collected Form appears on the following page (see Exhibit 5.C.1)

EXHIBIT 5.C.1. - SAMPLE OF REPORT OF CASH COLLECTED

City of Cape Coral
Charter Schools
Report of Cash Collected

School: OASIS ELEMENTARY SCHOOL — **Prepared by:** Jane Doe

Fund Name: STAFF FUND — **Fund No:** 101

Purpose: DEPOSIT FOR T-SHIRT SALES — **Date:** 12/22/2017

Date Received	Parent Name	Associated Student	Receipt # or Ticket #		Amount
10/1/2013	JACK SMITH	JOHN SMITH		$	75.00
10/1/2013	JOHN DOE	SUE DOE		$	75.00
10/1/2013	JANE JONES	SALLYSAMUELS		$	100.00
10/1/2013	ANDREA LANE	GEORGE LANE		$	100.00
10/1/2013	SAME STONE	JAKE STONE		$	100.00
10/1/2013	ELENA MARTINEZ	AARON MARTINEZ		$	28.54
				$	-
				$	-
				$	-
				$	-
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				$	-
				$	-
				$	-
TOTAL THIS PAGE				$	478.54

Last Page Only

Total Cash ________ PAGE _____ OF _____

Last Cash Custodian Use Only

Signature of Cash Custodian: ____________________

Date: ____________ Deposit Ticket Number ________

This form is to accoumpany the Internal Funds Deposit Verification Form

5.D. DONATIONS TO INTERNAL FUNDS

Donations for a specific purpose received by the school for internal funds are recorded in the appropriate school internal fund and identified with accounting object 566101 (contributions, donations).

Administrative Regulation 1.18 Student Fees & Donations/Contributions states that all donations of $250.00 or more received by the school must be acknowledged back to the donor by the school. Schools must acknowledge in a timely manner the donation/contribution in written form. This acknowledgement letter must be retained by the Cash Custodian and attached as supporting documentation for the deposit. The Cash Custodian shall maintain a file with a copy of all donation acknowledgements.

Monies for all donations are to be documented on an Internal Funds Deposit Verification Form prepared by the Cash Custodian and should be accompanied with all documentation from the donor.

All undesignated donations will be considered as follows: 100% will be transferred to the General Fund where 25% will be utilized for the Principal's Discretionary Fund account, and 75% will be utilized for the Technology Fund account.

Each school should have a process in place so that copies of all acknowledgement letters are forwarded to the school's Cash Custodian.

5.E. DEPOSIT DATES & BANK DEPOSITS

All monies collected must be deposited intact into the bank as frequently as feasible as dictated by sound business practices. Money collected should be deposited within five (5) business days after receipt by use of an approved armored courier service. In no case may any employee take deposits directly to the bank.

Deposits are generally picked up by the armored courier twice weekly and they will not be received by the bank until the following **business** day. The deposit date should reflect the date that the funds will actually be received and acknowledged by the bank. This is the date that should be reflected on the deposit slip by the Cash Custodian.

All checks received for deposit must be endorsed with a restrictive endorsement of "For Deposit Only" and specify the School's Internal Fund bank account number. The only exception to this requirement is if checks

are deposited using Remote Deposit Service Online (RDSO). See instructions in section **5.F**. of this document for instructions for RDSO.

All deposits must equal the total amount collected and recorded on the Internal Funds Deposit Verification Form. One deposit ticket is required for each deposit being made for a given school internal fund. The deposit date should be noted on each deposit ticket with initials of the preparer and the verifier and the deposit bag number strip attached.

When depositing checks, a copy of the Check Report is to be included behind the deposit slip in the deposit bag to document the checks to the bank.

The Charter School Bookkeeper reviews the online bank website each day and matches all deposit transactions with the deposit documentation from the Cash Custodians. Any deposit corrections or adjustments are investigated and appropriate action taken to properly record the corrections.

5.F. REMOTE DEPOSIT SERVICE ONLINE (RDSO)

Remote Deposit Service Online (RDSO) enables the Charter School Bookkeeper to scan multiple checks into an image file that the depository bank is able to process through an online transaction. There are several benefits of this service which include:

- Any number of checks can be processed with RDSO.
- The checks are credited to the bank the same day.
- Checks do NOT require a restrictive endorsement stamp.
- Reduced armored car service charges.
- Dishonored checks are identified faster and/or reduced.

To request RDSO, the Cash Custodian prepares the RDSO Check Deposit Form (see exhibit **5.F.1**) If there are more than 4 checks to be deposited in the batch, a Check Report from the Internal Funds Deposit Verification Form is included as backup: For fewer than 5 checks, the Charter School Bookkeeper will retain a copy of the checks with the journal entry documentation. The forms and the checks are forwarded to the Charter School Bookkeeper by the Cash Custodian.

It is important to clearly identify the purpose of the deposit and indicate if it is subject to sales tax on the RDSO Check Deposit Form.

Once processed online, the Charter School Bookkeeper will record a transaction number and the date. If more than 4 checks are processed, voided copies of the checks and a copy of the documentation is returned

to the Cash Custodian for a 30-day retention period after which they should be shredded. If less than 5 checks are processed, the Charter School Bookkeeper will retain the voided copy of the checks along with the journal entry documentation.

EXHIBIT 5.F.1. - SAMPLE OF RDSO CHECK DEPOSIT FORM

City of Cape Coral
Charter School Authority
RDSO Check Deposit Form

Submit this form with your checks to the Bookkeeper

Fund No: 316 — 7TH GRADE
("000" for General Fund or Internal Fund Number)

School: OASIS MIDDLE SCHOOL — Date: 12/22/2017

Preparer: Jane Smith

Number of Checks to Deposit: 80

Taxable (Select one):
note: Generally if you sell it and can touch it, it will be taxable consult the Bookkeeper for exceptions

- [ ] Purchased - Tax paid upfront
- [ ] Purchased - Tax exempt Form used (need to tax)
- [ ] Donated - Do not tax
- [x] Non-Taxable

Purpose: Disney Field Trip on 2/22/2018

Total Amount of Deposit: $ 32,000.00

Four or more checks require a Check Report and the original checks will be returned by the Bookkeeper and should be retained for 30 days after deposit.

For Accounting Use Only:

Transaction Number from RDSO:

Total amount credited: — Credit Date:

5.G. LOST, STOLEN, OR MISSING MONEY

The Superintendent, Principal, Accountant and the Charter School Bookkeeper shall be notified of any lost, missing, or stolen money as well as any fraudulent activity that is related to the school's internal funds. For the procedures on how to handle lost or stolen property, **refer to the City of Cape Coral Administrative Guidelines regarding lost or stolen funds.**

5.H. DISHONORED CHECKS

Dishonored checks are those that have been deposited into the internal funds checking account, but have been returned by the bank primarily due to non-sufficient funds, stopped payments or closed accounts. The Charter School Bookkeeper maintains an active file of dishonored checks that are currently in process of collection. In no event is a student to be held responsible for payment, collection, or notification of a dishonored check for fund-raising activities.

The Charter School Bookkeeper will notify the Cash Custodian via email when the check is returned by the bank. A collection letter is mailed within 2 business days of notification from the bank and is followed up after 15 days or as soon as is practical. A service charge is assessed to most dishonored checks to cover bank charges and collection efforts. Thirty days after written notification is sent to the maker of the check, collection efforts are considered exhausted. If the amount of the dishonored check is greater than $25, it should be referred to the designated collection agent and written off by the Charter School Bookkeeper with notification to Principal.

Dishonored checks are recorded as an accounts receivable within the JDE general ledger. They are monitored each month by the Charter School Bookkeeper and the accounts receivable is relieved when collected.

A reasonable effort must be made to collect all dishonored checks. It is essential that the school maintain a file on all correspondence sent to the parties whose checks were returned. Reasonable collection efforts as outlined in the administrative regulations should be followed.

When recording the dishonored check to accounts receivable, the Charter School Bookkeeper records a debit to accounts receivable and a credit to the cash account: The sub-ledger (fund) number is required on the accounts receivable entry to insure that the funds are removed from the fund balance. (See **EXHIBIT 5.H.1)**

EXHIBIT 5.H.1. - SAMPLE NSF CHECK JOURNAL ENTRY

If or when the amount of a dishonored check is repaid by the maker, the accounts receivable and cash entries are reversed. An additional entry to miscellaneous revenue for the service charge is also required

When recording the write off of a dishonored check as uncollectible, the Charter School Bookkeeper records a debit to uncollectible accounts expense and a credit to the accounts receivable account.

If a dishonored check is deemed uncollectible, an adjustment is required to write off the check. The Charter School Bookkeeper will send a memo to the Principal with the list of checks to be written off. The Principal will sign the memo approving the write-off. The write-off of dishonored checks must have documentation of collection efforts and be approved by the Principal. In no instance should a dishonored check be directly written off without first being recorded in the accounts receivable account.

Dishonored checks should generally be resolved or written off prior to the end of the fiscal year.

If or when dishonored checks which have been referred to the designated collection agent are collected, the funds collected are re-deposited to the internal fund from which they were originally debited.

6. PURCHASING

6.A. GENERAL POLICY

For internal funds, the charter schools are required to follow most of the City of Cape Coral purchasing guidelines with the following exceptions.

1. Any vendor or individual to be paid from a school internal fund must first be registered with the City of Cape Coral. A copy of the blank registration forms document is located on the network shared drive and should be sent to the vendor or individual contractor to be completed and returned. Once returned, the information on the forms is validated and entered to JDE, a vendor code is generated.

2. Purchases of less than $300 require pre-approval by the Principal. The requesting fund sponsor will prepare an Expense Pre-Approval Form (see **EXHIBIT 6.A.1**) which must be approved by the Principal and includes verification of the current fund balance.

6.B. PURCHASE ORDERS

A school internal funds purchase order is required for all internal funds purchases greater than $300 before the order is placed with the vendor with the exception of field trips as identified in item 6.A.2 proceeding.

The Request for Purchase Authorization Form is prepared by the school secretary or fund sponsor (see **Exhibit 6.B.1** on the following page.) This is the same form that is used for all general fund purchase order requests.

The school secretary or fund sponsor should complete the applicable fields (in yellow) and the form must be approved by the school Principal or Assistant Principal in the Principal's absence. The approved form along with all quotations, estimates and supporting documentation should be attached to the request form and forwarded to the Charter School Administration Office for processing in JDE.

Once the requisition is entered to JDE, the system will issue a budget hold on the purchase requisition. The Charter School Bookkeeper will verify that the fund balance is sufficient to cover the cost of the purchase being requested on the Request for Purchase Authorization Form and either release the budget hold or reject the requisition. Once released by the Bookkeeper, the Procurement Manager will approve the requisition and the purchase order is generated in JDE.

Once the purchase order is generated in JDE, a copy is sent to the vendor with a copy of the quote or estimate to initiate the order. The amount of the purchase order is reflected as an encumbrance of the available money for use by the internal fund until the invoice is processed for payment in JDE.

Once the product is received or the service is completed, the vendor will issue an invoice which reflects the purchase order number generated from JDE. The invoice along with any receipt acknowledgements (packing lists) from the vendor are verified and signed off by the fund sponsor or school secretary. The invoice, pack list and copy of the purchase order are forwarded to Charter School Accounts Payable Specialist I for payment processing of the invoice to the vendor.

In addition to field trips, there may occasionally be other purchases that can only be obtained from a sole source provider. If over $300, these purchase requests require special handling. Please refer to section 6.D. for instructions.

EXHIBIT 6.B.1 – REQUEST FOR PURCHASE AUTHORIZATION FORM

City of Cape Coral
Cape Coral Charter School Authority
Purchase Order Request Form

FUND NUMBER:		*("000" for General Fund or Internal Fund #)*		DATE:	December 22, 2017
SCHOOL				FUND/BUDGET BALANCE:	
FUND NAME:				AS OF DATE:	

VENDOR NAME AND ADDRESS:		SHIP TO: ATTN:	#N/A #N/A
VENDOR CONTACT:			

QTY	UNIT PRICE	BUSINESS UNIT	OBJECT	SUB LEDGER	ITEM DESCRIPTION	TOTAL
						$ -
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
					TOTAL:	$ -

ARE ITEMS FOR RESALE:		*If yes, sales tax must be included in purchase order total*
Use the following object codes when items are for resale: 652119 - food & beverage / 652120 - all other items		
REASON FOR PURCHASE:		

REQUESTED BY:		
APPROVED BY:		Approver's signature

OFFICE USE ONLY

Req #: _____

P.O. #: _____

Revised 10/23/2017

6.C. INFORMAL QUOTES, FORMAL QUOTES, OR BIDS

6.C.(1) INFORMAL QUOTES (rare to non-existent)

Informal quotes are required by Charter School Governing Board Policy when purchases of any item or group of similar items of equipment, supplies or services total the threshold limitation set forth in the policy, (currently $5,000.00 to $17,499.99).

Informal quotes may be obtained by the school placing telephone calls or receiving faxes from at least three vendors. The informal quotes must be documented either on the face of the school internal funds purchase order or included as an attachment.

6.C.(2) FORMAL QUOTES (rare to non-existent)

Formal quotes require approval by Charter School Governing Board when purchases of any item or group of similar items of equipment, supplies or services total the threshold limitation set forth in the policy, (currently $17,500.00 to $24,999.99).

Formal quotes are written quotes obtained by and prepared by the City of Cape Coral Procurement Services Department. **The school may not prepare formal quotes at the school level**.

The school shall furnish the City of Cape Coral Procurement Services Department with any pertinent and available information. The City of Cape Coral Procurement Services Department will perform the formal quote procedures and forward written notification to the school.

The school must indicate the formal quote number on the face of the Request for Purchase Authorization Form and should attach any supporting documentation.

6.C.(3) BIDS (rare to non-existent)

Bids require approval by Charter School Governing Board when purchases of any item or group of similar items of equipment, supplies or services total the threshold limitation set forth in the policy, (currently $25,000.00 or more).

Bids are a formal process and obtained by the City of Cape Coral Procurement Services Department. The school may not process or

request bids from vendors. This process is completed in its entirety by the City of Cape Coral Procurement Services Department.

The school shall furnish the City of Cape Coral's Procurement Services Department with any pertinent and available information. The City of Cape Coral Procurement Services Department will perform the bid process and forward written notification to the school.

The school must indicate the bid number on the face of the Request for Purchase Authorization form and should attach any supporting documentation.

6.D. SOLE SOURCE

Sole source is a determination that a vendor is the only supplier of such an item. This is usually based upon the vendor's ownership of a copyright or patent.

The school shall submit a request for sole source determination along with supporting information to the City of Cape Coral Procurement Services Department. Any school internal funds purchase order, which indicates a sole source, must have documentation attached from the City of Cape Coral Procurement Services Department.

6.E. SPECIAL CONDITIONS FOR INTERNAL FUNDS

6.E.(1) SCHOOL STORE AND FUND-RAISING PURCHASES

When purchasing items with internal funds, the requirements for requesting informal quotes, formal quotes, or bids will not apply provided that the following two conditions are met:

a) Items are acquired for resale to students in the school store or purchased for fund-raising activities.
b) The purchase amount is less than the State Department of Education bid threshold, (currently $25,000.00).

6.E.(2) TRUST ACCOUNTS

Internal funds held in trust for individuals such as purchases of field trips, yearbooks, class jewelry, cards and invitations, insignias, caps and gowns, etc., shall be exempt from the requirements for requesting informal quotes, formal quotes, or bids.

7. DISBURSEMENTS

Monies collected for internal funds shall be expended for the purpose for which they were collected and in accordance with procedures established by the State Board of Education and standard public accounting procedures as provided by the City of Cape Coral Finance Department.

7.A. PAYMENT VOUCHER

When an invoice is received from a vendor for a purchase that did not require a purchase order, the school secretary will prepare an Internal Funds Check Request / Payment Voucher Form **(EXHIBIT 7.A.1).** This form provides transaction accountability, payment authorization, and is a source document that supports accounting entries. The blank template is maintained on the network shared drive by the Charter School Bookkeeper and includes 2 variations (also see **EXHIBIT 7.A.2)** of the form as well as reference tables for use by the preparer.

The Check Request / Payment Voucher Form should be prepared by the school secretary, approved by the Principal and submitted to Charter School Accounts Payable Specialist I for entry into JDE for payment processing.

The following supporting documentation is required to accompany the Check Request / Payment Voucher Form to the Accounts Payable Specialist I.

1. The original invoice or store receipt, whichever is applicable shall be provided as supporting documentation. **Statements alone shall never be used as a basis for payment**. However, if no invoice/receipt is available, a full explanation and a reason for lack of an invoice/receipt shall be attached to the Check Request / Payment Voucher Form.

2. In the case of refunds to parents, it is recommended that a copy of the original money collected or check be attached to the Check Request / Payment Voucher Form if possible. If a transfer from the General Fund must be made to complete the refund process, the requestor shall complete a Fund Transfer Request Form and attach it with the request for the refund.

3. For product purchases, a packing list often accompanies the shipment. If all items are received, the pack list should be stamped indicating that the "invoice OK to Pay" and signed and dated by the

receiving person. If no pack list is available, receipt should be acknowledged directly on the invoice in the same way.

4. For invoices reflecting services or work performed, the invoice should be stamped indicating that the work is completed and the "invoice is OK to Pay". In addition, any other supporting documentation from the vendor should also be attached.

EXHIBIT 7.A.1 - CHECK REQUEST / PAYMENT VOUCHER FORM

City of Cape Coral
Charter School Authority
School Internal Funds Check Request / Payment Voucher

Internal Fund Number:	208	School:	CHRISTA McAULIFFE ELEMENTARY SCHOOL
Invoice Date:	10/15/2013	Fund Name	ART DEPARTMENT
General Ledger Date:	10/15/2013	Amount:	$ 783.00
Vendor Due Date:	11/14/2013	Vendor Name:	FLORIDA ODYSSEY OF THE MIND
		Vendor Address	C/O MARILYN WOLPERT 11079 PHOENIX WAY NAPLES, FL 34119
Vendor Number:	1535078		

Purpose: ODYSSEY OF THE MIND T-SHIRTS

number of entries: 1

INVOICE NUMBER (A/P USE ONLY)	COMPANY CODE	BUSINESS UNIT	OBJECT	SUB LEDGER TYPE	SUB LEDGER (FUND NO)	ACCOUNT DESCRIPTION	AMOUNT
10/15/2013	04921	41515	652116	A	208	Small Equipment	$ 783.00

REQUESTED BY:	REVIEWED BY	FINANCE APPROVAL	APPROVAL
School Secretary *Michelle Meginley*	*Charter School Bookkeeper*	*Senior Accounting Manager or* *Accounts Payable Supervisor*	*School Principal or Delegate* *Jacquelin Collins*

Comments: *(A/P Use Only)*

Revised 07/2013

EXHIBIT 7.A.2 - CHECK REQUEST / PAYMENT VOUCHER FORM MULTI INVOICE OR MULTI FUND

The following variation of the Check Request / Payment Voucher Form is used when multiple invoices for the same vendor and are to be paid from a single or multiple internal funds and due on the same vendor due date. It can also be used when a single invoice is to be paid from more than one internal fund.

City of Cape Coral
Charter School Authority
School Internal Funds Check Request / Payment Voucher
Multi Invoice or Multi Fund

Invoice Date: 10/18/2013 General Ledger Date: 10/18/2013

Vendor Due Date: 11/16/2013 Amount: $ 503.92

Vendor Number: 201416 Vendor Name: OFFICE DEPOT
Vendor Address PO BOX 630813
CINCINNATI, OH 45263

Purpose: CLASSROOM SUPPLIES AND DURABLE GOODS

number of entries: 3

INVOICE NUMBER (A/P USE ONLY)	COMPANY CODE	BUSINESS UNIT	OBJECT	SUB LEDGER TYPE	ACCOUNT DESCRIPTION	FUND NUMBER		AMOUNT
666101222-001	04922	4171S	652128	A	Operating Supplies	301	$	104.20
665404333-001	04922	4171S	652116	A	Small Equipment	308	$	50.22
665606555-001	04922	4171S	652101	A	Office Supplies	316	$	349.50

REQUESTED BY:	REVIEWED BY	FINANCE APPROVAL	APPROVAL
School Secretary *E. Sosa / M. Amaral*	*Charter School Bookkeeper*	*Senior Accounting Manager or Accounts Payable Supervisor*	*School Principal or Delegate* *Kevin Beckman*

Comments: *(A/P Use Only)*

Revised 07/2013

7.B. VOID / STOP PAYMENT ON CHECKS

Checks will occasionally need to be voided and payment stopped for a multitude of reasons. A check may have been lost by the payee or in the mail, erroneously issued, or damaged. Upon receiving and investigating a request from the school or directly from the payee which requires a check to be voided and payment stopped, the Charter School Accounts Payable Specialist I will notify the Accounts Payable Assistant and Accounting Assistant at the City of Cape Coral to initiate the stop payment and void the check: The original check date, amount, check number and payee will be required. The Accounts Payable Specialist I will also need to indicate if a replacement check is to be issued.

7.C. PETTY CASH

Petty cash funds for school internal funds are not authorized at this time.

7.D. RESTRICTED EXPENDITURES

The following expenditures from internal funds are deemed inappropriate and shall not be made except from trust funds collected for a specifically identified purpose:

1. When budgetary funds are available, the purchase of equipment, supplies, forms, and postage for curricular or classroom use is not allowable. An exception will be made, due to the nature of the expenditure, to accommodate postage expenditures when reimbursement is claimed from budgetary funds.

2. Curricular related travel, professional, technical, or consultant services, or other items for which City of Cape Coral Charter School Authority budgetary funds are available.

3. Articles for the personal use of any student, employee, or other person; except those items which are identifiable as being in recognition of service or promotion of school activities, and those items identified under Florida State Board of Education Rule 6A-1.0143 and Administrative Regulation 3.17, Promotion and Public Relations Expenditures.

4. Salaries or any form of employee compensation for duties or assignments that are the responsibility of the City of Cape Coral Charter School Authority are **NEVER** to be paid from school internal funds.

5. Repairs and maintenance of City of Cape Coral or City of Cape Coral Charter School Authority equipment for which budgetary funds are available.

6. All expenditures for the purchase of buildings, remodeling, renovation, repairs, alteration to the facilities or attachment of permanent fixtures to the property are typically considered general fund purchases.

7. Generally, donations from internal funds are not allowable. However, when funds are collected with the express purpose of making a contribution, contributions will be allowed provided that the monies collected for the contributions are held in trust by the school until disbursed.

8. The purchase or acquisition and use of cellular telephones.

9. Promissory notes, installment contracts, or lease purchase agreements shall not be executed from internal funds in the name of the school or any school organization, except as authorized by the Charter School Governing School Board.

10. No school organization, club, or group of students shall make expenditures that exceed the cash resources available to the organization or group.

11. No merchandise or services shall be sold or promoted by a non-school agency, in or through any school, or on school grounds, without written approval of the Principal. Written approval will be made on the basis of services to students or staff.

12. The Charter School Superintendent may allow advertising in student publications according to the following guidelines:
    - No advertisements may be obscene as to minors under Florida law or promote products or services which minors may not legally purchase.
    - No advertisements may contain libelous material.
    - No advertisements may be accepted which would tend to create a substantial disruption in the school environment.
    - No advertisements shall include political, religious or organizational symbols.
    - Advertising is subject to Charter School Administrator approval.

Expenditures that may otherwise be considered restricted may be allowable for payment within the Staff Fund or Social Committee Fund.

If questions concerning expenditures arise, contact the Charter Schools Accounts Payable Specialist I for clarification.

7.E. PAYMENTS FROM INTERNAL FUNDS FOR SERVICES PERFORMED

7.E.(1) EMPLOYEE / EMPLOYER

No payments are to be made from school internal funds as compensation or commission to any employee of the school. Reimbursements to employees of expenses for a specific pre-authorized purpose are allowable.

7.E.(2) NON-INCORPORATED INDEPENDENT CONTRACTOR

A non-incorporated independent contractor is an individual or non-incorporated business that is hired to perform a service. This individual or business must be routinely engaged in providing similar services to other customers. The individuals or businesses have a level of expertise beyond that of an employee and do not provide services that are controlled or supervised by the school.

7.E.(3) INCORPORATED INDEPENDENT CONTRACTOR

An incorporated Independent Contractor is a business that is legally incorporated and is hired to perform a service. This business is routinely engaged in providing similar services to other customers. These services are not supervised or controlled by the school and require duties or responsibilities that are not part of a normal employee/employer relationship.

Incorporated businesses may be paid directly from internal funds. All payments must be processed in the corporate name. **Payments in the name of the individual are not permissible**.

7.F. INTERNAL REVENUE SERVICE 1099

The City of Cape Coral has the responsibility for issuance of IRS 1099 tax statements for payments to non-corporate entities. This tax statement is required when the Charter Schools internal fund has compensated any

individual or non-corporate entity for services rendered which amount to $600.00 or more in a calendar year.

These transactions are routinely paid as consultant contracts or supplemental contracts. This process places the responsibility for proper tax reporting on the City of Cape Coral Financial Services Department.

Failure to follow the above guidelines may result in the Charter School Authority being assessed penalties by the Internal Revenue Service. IRS regulations provide for substantial penalties for failure to comply with 1099 reporting requirements.

7.G. TRAVEL REIMBURSEMENT FROM INTERNAL ACCOUNTS

Travel expenses may be paid from internal funds, subject to restrictions outlined herein, and in accordance with City of Cape Coral administrative policies. Any travel must be properly authorized and all expenses must be adequately documented. **Travel expenses must relate to the school internal fund activity. Administrative costs are not permissible**.

Per-diem meal allowance not to exceed GSA guidelines, lodging, and other travel reimbursements must meet the legal limits established by State law and the City of Cape Coral administrative policy.

An Expense Pre-Approval Form must be completed and approved by the Principal prior to incurring any expense for travel (see EXHIBIT 6.A.1). The travel must be fully pre-funded by the school activity internal fund.

After travel is complete, a Travel Expense Report (TER) will be completed by the Charter Schools Accounts Payable Specialist I to accompany the Check Request / Payment Voucher with receipts for lodging, mileage and GSA per-diem allowance for meals and submitted to the Charter Schools Bookkeeper for reimbursement.

7.H. EMPLOYEE MEAL PAYMENTS

Meals when overnight lodging is required and incurred are not subject to rules for "Class C" payments. These payments may be made directly by internal funds to the employee along with the lodging payments. Following the guidelines set forth above for processing these payments. Administrative costs are not permissible.

7.I. CREDIT CARDS

Each charter school has a credit card for use with school internal funds. These credit cards can be used for incidental purchases or for travel related to field trips. This includes online purchases, local purchases to avoid employee reimbursements, and travel related expenses.

The Expense Pre-Approval Form must be completed and approved by the Principal prior to the release of the credit card.

Internal funds credit cards are always to be secured in the school safe when not checked out and are controlled by the Cash Custodian. When a credit card is checked out, it is logged into the control log (**see EXHIBIT 7.I.1**). The credit card log will be maintained by the Credit Card Custodian and a copy of the log will be submitted to Financial Services at the end of each school year for audit purposes.

A Sales Tax Exemption Form should be provided to accompany the card in order to avoid sales tax being assessed to the purchase.

Exhibit 7.1.1

CAPE CORAL CHARTER SCHOOL AUTHORITY
CREDIT CARD CONTROL LOG

Card Ending (last 4 digits)	*Date Card Picked Up*	*Requestor (printed) Signature*	*Purpose*	*Date Card Returned*	*Administration Signature*

Once the purchase or travel is complete, the credit card should be promptly returned to the Cash Custodian along with all receipts. The receipts are to be maintained in an active file by the Cash Custodian.

When the monthly statement is received by the Charter School Accounts Payable Specialist I each receipt will be identified and the proper accounting and fund will be assigned. The Charter School Accounts Payable Specialist I will prepare the Check Request / Payment Voucher with all supporting documentation.

8. TRANSFERS & JOURNAL ENTRIES

Adjusting journal entries (or just referred to as journal entries) are utilized to record deposits, credits, interest income, dishonored check activity, and all cash affecting activities that are not recorded through the accounts payable processes (check request or purchase orders).

8.A. TRANSFERS

A transfer should be used to move monies to or from one internal fund to another or to or from the general fund. Moving monies from one fund to another increases the balance in one account for the amount of the transfer while decreasing the balance in the other account for the same amount.

The information pertaining to all transfers must be entered on a Fund Transfer Request Form (**see EXHIBIT 8.A.1**) with approval from the Principal of the sending organization. Once approved, the form is sent to the Charter School Bookkeeper and Accountant to process as appropriate.

All fund transfers require a journal entry transaction to be initiated by the Charter School Bookkeeper.

- Simple transfers between funds within the same school do not require any additional activity.

- Transactions between funds from different schools or to / from the general fund also require action at the depository bank which is initiated by the Charter School Bookkeeper using an online bank application. These transactions are typically completed by the bank within two (2) hours on the same business day as requested.

- Transfers between the Internal Fund and the General Fund are completed by the Accountant.

- Business Manager approves bank transfers after review of signed transfer documents.

EXHIBIT 8.A.1 - SAMPLE FUND TRANSFER REQUEST FORM

FUND TRANSFER REQUEST FORM

Sending Organization: #N/A

Sending Fund No: Fund Name: #N/A

"000" for General Fund

If general fund - account string MUST be provided

Reason for Transfer: *(be specific)*

Amount to Transfer: **Request Date:** Friday, December 22, 2017

Receiving Organization: #N/A

Receiving Fund No: Fund Name: #N/A

"000" for General Fund

If general fund - account string MUST be provided

Approval:	Requested By	Sending Organization Principal / Administrator
	Select from Drop-down list	Select from Drop-down list
	DATE	*DATE*

FORWARD THIS FORM TO THE CHARTER SCHOOL BOOKKEEPER FOR PROCESSING AFTER APPROVAL

Accountant Use Only for Inter-Entity Transfers Only

Requested in CashPro by | *Date Processed in CashPro*

Bookkeeper Use Only

Journal Entry made by | *Date of Journal Entry*

Revised 10/24/2017

8.B. JOURNAL ENTRIES

Journal entries are generally used when recording deposits or other transactions into the JDE general ledger that are not posted through the accounts payable processes (i.e. payment vouchers or purchase orders invoiced). They may also be used to correct prior transactions that may have been recorded incorrectly. Journal entries are also used to record transfers between funds as discussed in Section 8.A.

The Charter School Bookkeeper prepares all journal entries associated with school internal funds based on supporting documentation provided from each school or other sources. A journal entry worksheet is prepared based on the supporting documentation with attention to the proper coding of the accounting information. This insures the proper accounting classification and proper assignment to the correct internal fund. The information from the worksheet can be electronically uploaded by the Charter School Bookkeeper to JDE or manually entered.

Multiple entries may be included on a single journal entry worksheet. (i.e. multiple deposits crediting the bank the same day). An electronic image of every journal entry and the supporting documentation is scanned and attached to the JDE record for future reference.

One or more journal entries may be contained within a single JDE batch. The JDE batch report along with the original copy of all journal entries and supporting documentation contained within the batch is sent to the Accounting Manager at the City of Cape Coral for final review and posting to the general ledger.

Journal Entries (see **EXHIBIT 8.B.1**) should be utilized for:

- Recording deposits
- Recording dishonored checks or re-deposits of dishonored checks
- Correcting cash receipts or disbursement amounts
- Correcting cash receipts or disbursement posting errors
- Transfers between funds, schools or to/from the general fund

All deposits to the internal funds checking accounts should be recorded on a JDE Journal Entry Worksheet prior to entry into the JDE general ledger. Deposits are discussed in Section 5.C previously.

EXHIBIT 8.B.1 on the following page reflects multiple deposits that credited on the same day.

EXHIBIT 8.B.1 - JOURNAL ENTRY WORKSHEET

Batch/Doc 632433-2870663

JDE JOURNAL ENTRY WORKSHEET

SCHOOL INTERNAL FUNDS

FISCAL YEAR: 2014

Period: 6

DOCUMENT: CHARTER SCHOOL INTERNAL FUNDS

DEPOSITS TO OCMS INTERNAL FUNDS

DATE: 12/23/2013

Company	Business Unit + Object	Subledger Type	Subledger	Description	DEBIT	CREDIT
05000	50000.101001.4171S			CASH IN BANK	2,125.00	
04922	4171S.547807	A	313	DISNEY FIELD TRIP		2,125.00
05000	50000.101001.4171S			CASH IN BANK	950.00	
04922	4171S.547807	A	313	DISNEY FIELD TRIP		950.00
05000	50000.101001.4171S			CASH IN BANK	260.00	
04922	4171S.217004			SALES TAX PAYABLE		14.72
04922	4171S.547806	A	305	PE UNIFORM		245.28
05000	50000.101001.4171S			CASH IN BANK	218.00	
04922	4171S.547808	A	322	DRAMA ADMISSIONS		218.00
05000	50000.101001.4171S			CASH IN BANK	200.00	
04922	4171S.217004			SALES TAX PAYABLE		11.32
04922	4171S.547806	A	336	SOCCER SHIRT SALES		188.68
05000	50000.101001.4171S			CASH IN BANK	150.00	
04922	4171S.547807	A	313	EPCOT FIELD TRIP		150.00
05000	50000.101001.4171S			CASH IN BANK	130.00	
04922	4171S.569901	A	319	AFTER SCHOOL CARE		130.00
				TOTALS	4,033.00	4,033.00

Description of Adjusting Entry:

COUNT 16

0.00

John W. Lawrence
Made By

Approved By

10. FUND-RAISING ACTIVITIES

10.A. GENERAL

Fund-raising projects and activities by the school, or groups within the school, shall contribute to the educational experiences of pupils and shall not be in conflict with the overall instructional program. The objective of fund-raising activities shall not conflict with programs as administered by the City of Cape Coral Charter School Governing Board, the Cape Coral Municipal Charter School Foundation or any of the Parent Teacher Organizations (PTO).

Prior approval must be sought from the Superintendent or designee for a fundraiser that may put the City of Cape Coral Charter School Governing Board at risk. The sponsor shall provide written documentation on the proposed fundraiser to the Superintendent for consideration.

The determination of the fund-raising activities for a school shall be the responsibility of the Principal. The Principal shall control the fund-raising activities conducted in the name of the school and assure that the purposes are worthwhile. Each fund-raising activity shall have the approval of the organization sponsor and the Principal using the Approval for Fundraiser Form (see Exhibit 10.A.1). All staff shall conform to the following conditions and any administrative directives that may be issued by the Superintendent:

1. Collections for all school-sponsored fund-raising activities must be deposited in the internal funds bank account.

2. Each Principal shall regularly evaluate their fund-raising projects and activities as they relate to school programs, the promotion of educational experiences, the time involved for students and teachers, and the additional demands made on the school's community. The Principal (or designee) will maintain a list of viable fund-raising opportunities. Fund-raisers that are not viable will be removed from the list.

3. Programs for which admission is charged or for which donations are received shall not be held during school hours, except as approved by the Superintendent or designee. Elementary student participation in off-campus fund-raising activities, whether sponsored by the school or any school-related organizations, shall be conditional upon the school having on file the written parental consent for each activity.

4. Fund-raising activities and projects within a school shall be kept within a reasonable limit by the Principal. Full justification of the need and an explanation of the manner in which the funds will be expended shall be required before any project or activity is approved.

5. Each fund-raising activity shall be planned to finance a specified objective.

A Parent Teacher Organization (PTO) or other organization connected with the school may sponsor fund-raising activities provided that school work and classroom time are not affected. Such activities shall be conducted in accordance with the policies of the City of Cape Coral Charter School Governing Board and with the approval of the Principal.

10.B. PROHIBITED FUND-RAISERS

The following fund-raisers are prohibited:

1. Raffles and other activities of chance shall not be conducted in connection with any school activities. Any form of gambling is prohibited on school property.

2. Fund-raising activities for which students are charged an admission shall not be presented during school hours.

3. The sale of all competitive food or beverages on school premises shall be prohibited as school internal funds as directed in federal and state NSLP rules. (5P-1.003 Responsibilities for the School Food Service Program; Florida Administrative Code, Department of Agriculture and Consumer Services; Division of Food, Nutrition and Wellness; School Food Service Program)

10.C. PRE-APPROVAL

Prior to the start of fund-raising activities, an Approval for Fund-Raiser Form must be prepared and approved by the Principal. This document indicates the intention and purpose of the fund-raiser (See Exhibit 10.A.(1))

Exhibit 10.A.1
CAPE CORAL CHARTER SCHOOL AUTHORITY
SCHOOL INTERNAL FUNDS

APPROVAL FOR FUND-RAISER

SCHOOL_____**ORGANIZATION**_____

1. **We request permission from the Principal to conduct the following fund-raiser: (Describe items to be sold, dance, play, etc. and sale price)**

   _____

   _____

   _____

2. **The fund-raiser will be held at the following locations, dates and times:**

   _____

   _____

3. **The profit from this fund-raiser will be used for the following:**

   _____

   _____

   _____

APPROVED BY:

_____ **Date** _____
Teacher/Sponsor

_____ **Date**_____
Student Activities Director

_____ **Date**_____
Principal

Forward to Bookkeeper - One copy will be returned to Sponsor after Principal's Approval

11. REPORTS

The Financial Reports are designed to provide timely financial information necessary for administration and management of school internal funds and compliance with federal and state regulations, and City of Cape Coral Charter School Governing Board.

The following financial reports are required to be completed at various times during the year:

- Internal Funds Balance Report
- Statement of Net Position
- Statement of Change in Position

11.A. INTERNAL FUNDS BALANCE REPORT

The Internal Funds Balance Report provides the Principal, staff and the fund sponsor a current balance of the monies available in all school internal funds.

This report is available for all employees from the shared network drive and is updated weekly by the Charter School Bookkeeper.

This report is used by the Principal, Cash Custodian, and the Charter School Bookkeeper to verify that money is available in a given fund before authorizing a purchase on either a Request for Purchase Authorization Form or and Expense Pre-Approval Form.

The Internal Funds Balance Report provides the following information:

- Fund names
- Date of last update
- Fund balance for each internal fund
- Encumbrance amounts generated from open purchase orders
- Detail by accounting classification code (object)
- Totals for of all internal funds by school

A sample of one of the Internal Funds Balance Reports is provided on the following page (**EXHIBIT 11.A.1**).

It is the responsibility of the Principal or Sponsor to review the School Internal Fund Balance Report for accuracy. Questions regarding an Internal Fund shall be put in writing to the Bookkeeper. Within a

reasonable time of receiving the request, the Bookkeeper will respond with an answer to the question. Concerns that cannot be resolved may be brought to the Accountant for clarification. At the end of each fiscal year, the Principal and Sponsor shall sign off that the balances are accurate.

EXHIBIT 11.A.1 – INTERNAL FUNDS BALANCE REPORT

CAPE CORAL CHARTER SCHOOL AUTHORITY
SCHOOL INTERNAL FUNDS BALANCE REPORT
Oasis Charter Elementary School Internal Funds
Date: 1/10/2014 **Business Unit 4143S**

	FUN	OBJ	FISCAL YEAR 2014 ACTUAL	FISCAL YEAR ENCUMBERE	FUND BALANCE
OCES Staff Fund	**101**				
AR Dishonored Checks		115107	$ (15.00)	$ -	
Fund Balance To Be Allocated		240001.JE	$ 3,624.97	$ -	
Other School Sales Revenue		547810	$ 1,051.20	$ -	
Contrib/Donation Private		566101	$ 4,915.05	$ -	
Other Miscellaneous Revenue		569901	$ 5.00	$ -	
Outside Services		634120	$ (459.28)	$ -	
Food And Mileage (City)		640101	$ (2,971.54)	$ -	
Unleaded Fuel		646106	$ (72.80)	$ -	
Food And Beverage		652119	$ (175.44)	$ -	
Operating Supplies		652128	$ (663.61)	$ -	
Textbooks		652129	$ (320.00)	$ -	
Trophies/Awards		652141	$ (120.00)	$ -	
Total Fund	**101**		**$ 4,798.55**	**$ -**	**$ 4,798.55**
OCES Drama Club	**102**				
Accounts Payable - Other		202000	$ 100.64	$ -	
Fund Balance To Be Allocated		240001.JE	$ 9,213.36	$ -	
Other Miscellaneous Revenue		569901	$ 455.00	$ -	
Total Fund	**102**		**$ 9,769.00**	**$ -**	**$ 9,769.00**
OCES Yearbook Sales	**103**				
Fund Balance To Be Allocated		240001.JE	$ 1,697.89	$ -	
Yearbook Sales Revenue		547805	$ 1,520.00	$ -	
Total Fund	**103**		**$ 3,217.89**	**$ -**	**$ 3,217.89**
OCES Gifted Program	**104**				
Fund Balance To Be Allocated		240001.JE	$ 216.07	$ -	
Total Fund	**104**		**$ 216.07**	**$ -**	**$ 216.07**
OCES ESE Fund	**105**				

11.B. BANK RECONCILIATION

It is important to reconcile the school internal fund checking account on a monthly basis as soon as the statement is available from the bank. The bank reconciliation is prepared by the Accounting Assistant at the City of Cape Coral Financial Services Department with cooperation from the Charter School Bookkeeper.

All debit and credit entries on the bank statement including service charges and dishonored checks should be reconciled to the entries on the JDE general ledger for the prior month. Any discrepancies between the bank statement and the general ledger will be resolved with a correcting journal entry.

12. YEAR-END FINANCIAL STATEMENTS

At the close of each school fiscal year, the Accountant prepares the Financial Statements and Independent Auditors' Report. This comprehensive document reflects the financial condition of the Cape Coral Charter School Authority.

For school internal funds, the Accountant will record the total of the account balances for all school internal funds checking accounts at the end of the fiscal year on a Statement of Fiduciary Assets and Liabilities as an Agency Fund. **(SEE EXHIBIT 12.1.)**

EXHIBIT 12.1 – STATEMENT OF FIDUCIARY ASSETS & LIABILITIES

CAPE CORAL CHARTER SCHOOL AUTHORITY

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUND - SCHOOL INTERNAL FUNDS
JUNE 30, 2012

ASSETS	
Cash and cash equivalents	$ 137,826
LIABILITIES	
Accounts Payable	$ 137,826

The accompanying notes to the financial statements are an integral part of this statement.

A Statement of Changes in Position will be generated. The Statement of Changes in Position will be categorized by building into the following categories:

1. Athletics
2. Music
3. Classes
4. Clubs
5. Departments
6. Trust
7. General

13. BEGINNING OF YEAR

13.A. BEGINNING OF THE YEAR GUIDELINES FOR SCHOOL STAFF

Annually, the school administration shall train staff on basic internal funds procedures. All staff shall receive a copy of the guidelines as part of the training. During the school year, refresher training shall be provided on an as needed basis as determined by the administration.

Items to include in the guidelines are listed below:

13.A.(1) All funds collected must be remitted to the Cash Custodian on a daily basis. No funds shall be held in desks, drawers or on their person.

13.A.(2) Purchase orders must be prepared and approved for purchases of $300.00 or more. A Request for Purchase Authorization Form to be completed by staff and approved by the Principal is the best way to assure purchase orders are completed.

13.A.(3) Review requirements and forms necessary to conduct fund-raising activities. Ensure that staff are aware of all forms that are required.

14. MONTHLY PROCEDURES

The month-end process should be approached as follows:

1. All cash receipts and cash disbursements that relate to the current month must be recorded in the JDE general ledger through accounts payable or journal entry. This should be completed by the 10th work day of the subsequent month.

2. Each internal funds bank account must be reconciled to the JDE general ledger each month. The Accountant at the City of Cape Coral Financial Services Department is responsible for the reconciliations.

15. YEAR-END PROCEDURES

The accounting records of all schools must be closed for the period ending June 30th of each fiscal year. The items listed below are meant to be an overview of the process used. Internal funds activity will be at a minimum

after the close of school. Prior to year-end, the Bookkeeper will send out a correspondence that states when the last day for purchases in the fiscal year will be. Purchases after that date will be included in the next fiscal year.

The year-end process should be approached as follows:

1. Void all old outstanding checks and reissue as necessary.

2. Any uncollectible dishonored checks should be reviewed and written off if uncollectible. At June 30, the accounts receivable account may or may not have a balance. The balance would represent dishonored checks that the Charter School Bookkeeper and Principal determine are still collectible.

3. Invest excess funds that are in the checking account. Post all investment transactions prior to closing the June records.

4. Inventory all school merchandise held for resale such as school store supplies, uniforms, apparel, and vending supplies. Provide inventory report to Financial Services no later than June 15th each year.

5. An inventory of all capital equipment will be conducted annually. The documentation shall provide a list of inventory that is obsolete, damaged or otherwise removed from the inventory. New capital items will be added to the inventory at time of acquisition. Non-capital equipment purchases (i.e. tablets, etc.) shall be tracked on the IT inventory list. A copy of the list will be provided to Financial Services quarterly.

6. Prepare a schedule of any accounts receivable and/or accounts payable which exist at the year-end.

    a. **Accounts receivable** are amounts owed to the internal funds at fiscal year-end. The accounts receivable list should include the payer's name, amount owed to the school, and account to which the funds are to be credited.

    b. **Accounts payable** are amounts owed to outside vendors for goods/services that have been ordered and received prior to the fiscal year-end, but not yet paid. The accounts payable list should include the vendor's name, amount owed by the school, and account that is to be charged for the purchases.

7. Prepare the required year-end reports:
    - The Statement of Fiduciary Assets and Liabilities (**Exhibit 12.1**)
    - Store inventory, giveaways, other inventory, if applicable
    - Accounts receivable
    - Accounts payable

8. When boxing up records to be sent for long term retention, the Charter School Bookkeeper should do the following:

    a. Make sure the records are only for the school internal funds. Do not include any regular budgeted information.

    b. Label all boxes with the school name and year and indicate school internal funds.

    c. Keep all boxes to a reasonable size. All boxes must have lids. Remember, these boxes must be able to be carried between the school and the retention location.

    d. Include the following, if applicable:

    - Accounts receivable list
    - Accounts payable list
    - Approval for fund-raiser forms
    - Journal entries (adjustment & transfer)
    - Check requests or payment vouchers with supporting documents
    - Bank statements
    - Dishonored check collection efforts folder

16. RETENTION OF RECORDS

16.A. STATE REQUIREMENTS

Chapters 119 and 267 of the Florida Statutes provide that no public official may mutilate, destroy, sell, loan, or otherwise dispose of any public record without the consent of the Bureau of Records and Information Management of the Department of State. Provided applicable audits have

been released, records may be disposed of in accordance with procedures established by the Department of Records and Forms Management. Examples of such records for internal funds could include Check Request / Payment Voucher Forms and supporting documentation, canceled checks, Report of Monies Collected Forms, journals, ledgers, financial reports, school Request for Purchase Authorization Forms, and serialized forms.

16.B. CHARTER SCHOOL AUTHORITY REQUIREMENTS

No records pertaining to internal funds may be destroyed or otherwise disposed of without prior written authorization from the City of Cape Coral Financial Services Department and the Charter School Governing Board.

The storage of old records is managed by the Charter School Bookkeeper.

17. AUDITS

17.A. REQUIREMENTS

State regulations require the internal funds activity be audited annually. The Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book) states:

1. The Charter School Governing Board, shall provide for an annual audit of internal funds.

2. In accordance with the Florida State Board of Education Rule 6A-1.087(2), the signed, written report of the audit shall include notations of any failure to comply with Florida Statutes, State Board of Education Rules, and rules of the Charter School Governing Board. The report, which must also provide commentary as to financial management and irregularities, shall be presented to the Charter School Governing Board while in session and filed as a part of the public records.

17.B. AUDIT OBJECTIVES

The purpose of an audit is to accomplish many objectives, such as:

- Review of internal funds financial statements prepared by schools and departments to provide reasonable assurance that financial statements are materially free of errors or other irregularities.

- Review transactions to ascertain compliance with all applicable statutes, federal and state regulations, State Board Rules, and Charter School Governing Board policies.

- Report weaknesses in accounting, management, and internal controls, and recommend corrective actions.

- Examining the effectiveness of management controls.

- A study and evaluation of the internal control structure and environment may be performed to assure that assets are protected and safeguarded.

- Upon request of management, a performance audit may be performed to review the effective and efficient use of resources.

18. INTERNAL FUND CATEGORIES

The Florida Department of Education categorizes Internal Funds/Student Activity/Projects into the following categories: Athletics; Music; Classes, Clubs and Departments; Trust Accounts and General Accounts. All Internal Fund accounts shall be classified under one of the above types. Financial reports shall be reported by these types.

1. Athletics – All revenues and expenditures involving athletic business transacted at the school level shall be recorded in this classification.

2. Music – Proceeds from activities of musical organizations, donations to these groups, and expenditures for trips shall be recorded here.

   a. A separate account for the collection of instrument rental or maintenance of uniforms shall be recorded in this section.

   b. If funds are restricted in use they shall be recorded in the trust account.

3. Classes, Clubs and Departments – A student activities account may be established for each individual class to receive funds and pay class obligations. The senior class may not incur new obligations any later than one week following graduation. Once the graduating class' obligations are paid, the outstanding balance must be permanently transferred to an account established by

graduating class officers that is not part of the Charter School's activity accounts. If no members of the graduating class can be located, the Finance Office shall place a legal notice in a newspaper with general circulation in the City of Cape Coral indicating there is a plan to disburse class funds and stating the deadline date. The cost for legal notification shall be drawn from the class account. After proper notification, has been made and no reply is received, account balances still remaining shall be transferred to the General Account; this shall be done annually by December 31 during the year following June graduation.

a. Classes and club accounts support a group of students within a community of interest with a specified roster of students. Written approval of a class/club must be obtained prior to the establishment of a new account.

b. The sponsor of each club or organization shall be responsible for his/her club account. Deposits shall be made in a timely fashion as noted in Section 5. The sponsor shall develop and prepare an annual budget for the account. A budget plan shall be presented to the principal each school year prior to utilizing any funds.

c. The budget shall include plans for fundraisers (revenue) and expenditures for the school year. All collections received by any club or organization shall be deposited into the school internal fund.

d. All disbursements shall be made by an internal fund check. Disbursements shall be approved by the appropriate organization officer (where applicable), the sponsor and the principal.

e. A financial report shall be filed with the principal's office at the close of each school year.

f. Class and club monies shall be expended for the benefit of the class or club or for the purpose designated by the class or club that participated in the generation of the revenue.

g. Inactive student accounts shall be closed the following fiscal year.

h. Clubs and Departments shall be structured the same as classes noted above.

i. The Sponsor shall work with the graduating class to designate the disposition of any remaining funds. A memo to the Principal shall designate the wishes of the class.

4. Trust Accounts – Funds collected for a specific purpose shall be recorded under Trust accounts

   a. Trust funds shall be expended only for the purpose for which it was collected. When the purpose of the trust has been accomplished or becomes inoperative, if practicable, the funds shall be returned to the person(s) it was collected from.

   b. The Technology Internal Fund shall be considered a Trust Fund as the intended purpose of the funds are for the sole purpose of purchasing technology for the school.

   c. If donors have indicated an alternative purpose for the funds, they shall be utilized for that purpose.

   d. If donors have not indicated a specific purpose for the funds, then the funds will be considered 25% for the Principal Discretionary Fund and 75% for the Technology fund.

   e. Funds that can't be returned shall be considered unspecified and follow 4(d) of this section.

   f. Trust funds shall never carry a deficit balance.

   g. If the trust funds are designated for a purpose beyond the current fiscal year, approval must be granted by the Principal.

   h. Collections, such as out-of-state-tuition, adult matriculation and tuition fees, course fees, reimbursement for damages and telephone charges are trust funds.

   i. Sales tax collected for the state is also a trust fund.

   j. Collections for parking decals shall be for restricted use and shall be accounted for in the trust funds.

k. Funds collected from students for use of locks shall be accounted for separately in a trust fund.

5. General Accounts - This category encompasses all other accounts for funds to be use for the general welfare of the student body.

    a. Separate accounts shall be maintained for activities such as the school store.
    b. The sponsor of the school store, school spirit wear and other accounts maintained for the sale of items, shall conduct an annual inventory of the product for sale. The inventory report shall be submitted to the Principal's Office. A copy will be maintained in Financial Services. A periodic audit of the inventory shall be conducted.

6. Restricted Expenditures – The following expenditures from Internal Funds are deemed inappropriate by the Florida Department of Education and shall not be made except from trust funds collected for a specifically identified purpose.

    a. Equipment, supplies, forms and postage for curricular or classroom use.

    b. Curricular-related travel, professional, technical or consultant services.

    c. Articles for the personal use of any student, employee or other person, except those items that are identifiable as being in recognition or service or promotion of school activities.

    d. Personal memberships or subscriptions.

    e. Salaries or compensation for duties or assignments that are the responsibility of the Charter Authority.

    f. Loans, credit or accommodation purchases for anyone.

    g. Repairs and maintenance of Charter Authority equipment for which funds are available.

19. ATHLETICS

19.A. SCHEDULES OF ATHLETIC EVENTS

Schedules of all athletic events must be maintained. Schedules of athletic events are used in conjunction with the Report of Tickets Sold and Ticket Control Sheet.

19.B. FHSAA Financial Report

The Florida High School Activities Association (FHSAA) is responsible for determining the rules and regulations and reporting requirements for all high schools that are members of the association and participate in sanctioned athletic competitions.

A FHSAA Financial Report must be completed by the host school for all jamborees, invitational meets, playoffs, and tournaments. The FHSAA receives a percentage of gross receipts which will vary by sport and is determined by the FHSAA rules, guidelines, and bylaws.

The host school must complete the FHSAA Financial Report and submit it with the payment within 10 days of the event conclusion. A copy of the repot shall also be forwarded to each participating school.

Participating schools may share with the host school a portion of the profit of loss as determined by game contracts, written agreements, and the rules and bylaws of the FHSAA.

A copy of the FHSAA Financial Report must be filed with the school's Internal Funds records.

Further guidance may be obtained by reviewing the Florida High School Activities Association's Rules, Regulations, and Bylaws.

19.C. PURCHASING

The purchasing policies of the Charter School shall be followed when making all purchases on behalf of athletic events, team purchases, or school expenditures when such purchases are transacted from Internal Funds.

19.D. MEALS AND LODGING

Expenses for meals and lodging relating to out of town travel shall be recorded directly into the individual team or sport account. The amount allowed shall not exceed the amount approved by the Charter School's per diem rate. An Expense Pre-Approval form should be completed as

supporting documentation for payment and attached to the Internal Funds Check Requisition form.

19.E. TICKET SALES

Tickets are commonly utilized for after-school events such as dances, athletic events, performances, and other events where an admission is charged. The sale of pre-numbered tickets, when used in conjunction with the Ticket Control Sheet, and the Report of Ticket Sold or Admission forms, eliminates the requirement for recording transactions by student names and amount paid by each student.

If admission is charged and pre-numbered tickets are not utilized or accounted for in accordance with this section, then all admissions shall be recorded by name and individual amount.

19.F. ACQUISITION OF TICKETS

a. Tickets are to be purchased in pre-numbered sequences and adequately accounted for on a Ticket Control Sheet.

b. An exception to purchasing pre-numbered tickets will be allowed for low volume usage by the Elementary and Middle school which desire to produce and number the tickets at school, provided the following conditions are complied with:

c. The person responsible for ticket production shall provide a memo certifying the amount of tickets produced for the event and the ticket numbers.

d. The memo certifying tickets produced must be attached to a completed Ticket Control Sheet and retained by the Cash Custodian.

e. Unused or unsold tickets are returned to the Cash Custodian and attached to the Ticket Control Sheet.

f. Ticket sales are recorded on the Report of Tickets Sold form.

19.G. TICKET CONTROL SHEET

The purpose of a Ticket Control Sheet is to account for all tickets used by the event. This control sheet is to be used when issuing tickets to be sold for any event.

The Ticket Control Sheet is designed to provide for ticket accountability and detection of missing tickets. The control sheet contains information pertaining to verification of existing quantities on hand, quantities used, and event description.

The Ticket Control Sheet is an ongoing inventory system whereby the ticket numbers are recorded as they are issued to be sold and reflects the current tickets remaining in inventory. A separate Ticket Control Sheet shall be used for each roll of tickets on hand and is used in conjunction with the Report of Tickets.

19.H. REPORT OF TICKETS SOLD OR ADMISSIONS

The report of Tickets Sold, must be completed when tickets are sold or admission is charged for an event and is used in conjunction with the Ticket Control Sheet. The report provides for the accountability of monies collected and is a source document supporting accounting entries. The Report of Tickets Sold form is to be filed numerically by receipt number with the Deposit Verification form. The process for using the Report of Tickets Sold is as follows:

The Sponsor shall enter the following data on the form;

a. Nature of the event
b. Location
c. Opponent school
d. Date
e. Ticket Color
f. Beginning Ticket Number
g. Selling price of the ticket

The form is provided to the ticket seller. The ticket seller shall enter the following data upon completion of the ticket sales:

a. The last ticket number sold
b. Signature of the ticket seller
c. The form is submitted to the Cash Custodian at the conclusion of the event.
d. The Cash Custodian shall complete the remainder of the form, verify the accuracy of all data, enter the receipt number, indicate the date received, and sign the form in the appropriate place.

Multiple Reports of Tickets sold forms for a particular event may be assigned to the same receipt number.

20. MUSIC AND BANDS

Music accounts are to be utilized for band activities, music class functions, uniform maintenance, and instrument related costs.

20.A. COLLECTION OF MONIES

All monies collected for school-sponsored activities are required to be deposited into the internal funds of the school. The money is to be recorded and deposited according to established procedures.

Collections from students for rental or maintenance of uniforms or instruments shall be recorded in separate accounts. These collections will be recorded within internal funds of the school.

20.B. EXPENDITURES

All expenditures shall comply with established internal funds procedures.

20.C. FUND-RAISING ACTIVITIES

All school-sponsored fund-raising activities must comply with Charter School Authority procedures and policies.

20.D. MUSIC AND BAND BOOSTERS

All music and band boosters are considered a cooperative organization.

21. YEARBOOKS

Yearbooks are sold to students at the lowest possible cost to afford the maximum number of students the opportunity to purchase the book. The sale of yearbooks should not be construed to be a fund-raising activity.

21.A. TRUST ACCOUNT

Yearbook transactions are to be accounted for within a separate Yearbook Internal Fund for each school.

21.B. SALES TAX

Yearbooks, by statute, are not subject to collection or payment of Florida Sales Tax.

21.C. EXPENDITURES AND PURCHASES

The purchase of yearbooks is not subject to the Charter School Authority's bid or quote provisions since such transactions are accounted for in a trust relationship.

The Yearbook Internal Fund may be utilized for any necessary expense relating to the production or printing of the yearbook. Expenses would

include the actual cost of the printing of the publication, film and developing, seminars and conferences, and refreshments for Yearbook Committee meetings.

21.D. INTERNAL FUNDS DEPOSIT VERIFICATION FORM

The Internal Funds Deposit Verification Form and its companion forms should be completed when collecting monies for the sale of yearbooks and ads. The name of the individual making the purchase and amount paid by that individual must be listed. A class roster or list may be utilized and attached if all information is indicated on the attached listing.

21.E. PROFIT, LOSS, AND TRANSFERS

Yearbook Internal Funds are intended to be self-supporting and not incur a loss or make an excessive profit. Any excess fund balance created by yearbook transactions shall remain in the yearbook internal fund and be available for future yearbook transactions. In those instances where large fund balances have accumulated, the future sales price of yearbooks may be set at a reduced price or equipment such as printers, cameras or computers may be purchased to aid in the production of the yearbook.. The school should retain a reasonable balance in this fund to facilitate the startup of the yearbook in the next school year.

22. SCHOOL STORE (not currently in use)

Merchandise that is needed to facilitate classroom instruction and to accommodate students may be sold in the School Store. The School Store shall be a separate account within the internal funds.

The same rules apply to the Athletics Apparel Internal Fund and any other fund which carries an inventory of items to be sold to the students or staff.

22.A. CHANGE FUND

A Change Fund/Cash on Hand is recommended to be set up for the School Store. Cash collections are not to be retained in the School Store, the Change Fund is used for this purpose. See 4.C. for instructions on the Change Fund.

22.B. MONIES RECEIVED

Monies collected from School Store sales should be turned over to the Cash Custodian on a daily basis. An Internal Funds Deposit Verification Form and companion forms must accompany the monies when remitted to the Cash Custodian. All monies must be forwarded intact to the Cash Custodian in a sealed bag.

It is not required that student names be listed on the forms as required in other collection procedures.

22.C. EXPENDITURES

The only expenditures from the School Store account should be for those items that are sold through the School Store.

22.D. SALES TAX

Items resold through the School Store are subject to Florida Sales Tax.

a) Schools have a special provision in the Florida Sales and Use Tax law which allows payment of sales tax directly to the vendor. Sales tax in this situation is based upon the purchase price of the goods purchased for resale. The tax is considered part of the cost of the items purchased by the school and the tax is not collected separately.

b) When ordering items for the school store for resale, consider crossing out the tax-exempt number on the Request for Purchase Authorization Form. This may assist the vendor in knowing that sales tax is due.

c) If items are purchased for resale from an out-of-state vendor or a vendor who will not accept payment of Florida Sales Tax, then the sales tax must be paid directly to the Florida Department of Revenue. Sales tax in this case is based upon the sales price of the goods purchased for resale. A transfer in the amount of 6% of the purchase price will be generated and placed into the 217004 Sales Tax Liability account and remitted to the Florida Department of Revenue by the 20th of the following month.

   Note: It may be in the school's best interest to choose an alternate vendor if the vendor does not collect Florida Sales Tax.

d) If the vendor does not separate the tax on the invoice, a corrected invoice will need to be obtained, or a written statement from the vendor noting that the price includes the sales tax. This will alleviate any potential questions that may arise with the Florida Department of Revenue.

22.E. GIVEAWAYS

All items in the School Store that are given away during the year must be recorded as they are given away. The School Store Custodian will provide a list of items given away which shall include date item given away, cost of item, copy of written request including name of person requesting distribution, and purpose for distribution. No items are to be given away without the Principal's authorization. A summary sheet of all giveaways is then prepared by the Bookkeeper at year end.

22.F. YEARBOOKS

Yearbooks should not be considered part of the School Store. If sold in the School Store location, the sales must be recorded as a separate transaction. Yearbook transactions should be recorded in a trust account. Yearbook sales are exempt from sales tax.

22.G. TRANSFERS

Profits from the School Store operation may be transferred to the general fund or other designated accounts that benefit all students at the discretion of the Principal. Sufficient funds shall be retained in the School Store account to provide adequate funding for future purchases of merchandise.

22.H. INVENTORY

An annual inventory of the School Store shall be completed at the end of each fiscal year.

23. STAFF FUNDS / SOCIAL COMMITTEE / VENDING

The school may establish funds for transactions that benefit teachers and staff within internal funds. These are the only funds within internal funds where expenditures may be made which benefit staff members.

1. These funds customarily receive money from teacher vending machine sales located in the teacher lounge, dues collected from staff members, and other specified donations.

2. Consideration should be given to allocate a portion of vending machine commissions received from vending machines if they are used by students. A portion of the commission check may be allocated to the school's staff fund or social committee.

3. Expenses on behalf of staff should be paid from the staff fund or social committee fund only; there should be no co-mingling of staff

and student funds. Expenses may include gifts, get well flowers, and staff parties. These funds may also be utilized for any expense that is not student related.

4. If the proceeds from vending machines have been recorded within these funds, then all expenses for the machines shall also be paid from the same fund.

5. A separate fund may be established for vending machines if the school desires to distinguish between vending transactions, dues, and other collections.

6. All items purchased for resale within the staff fund, social committee or vending funding, such as vending machine products, are subject to Florida Sales Tax.

    a. Schools have a special provision in the Florida Sales and Use Tax Laws that allows them to pay sales tax directly to the vendors. Sales tax in this situation is based upon the purchase price of the goods purchased for resale. The tax is considered part of the cost of the items purchased by the school and the tax <u>is not</u> collected separately.

    b. When ordering items that are not tax exempt, consider crossing out the tax-exempt number on the Request for Purchase Authorization Form. This may assist the vendor in knowing that sales tax is due.

    c. If items are purchased for resale from an out-of-state vendor or a vendor who will not accept payment of Florida Sales Tax, then the sales tax must be paid directly to the Florida Department of Revenue. Sales tax in this case is based upon the sales price of the goods purchased for resale.

        <u>Note: It may be in the school's best interest to choose an alternate vendor if the vendor does not collect Florida Sales Tax</u>.

    d. If the vendor does not separate the tax on the invoice, a corrected invoice will need to be obtained, or a written statement from the vendor noting that the price includes the sales tax. This will alleviate any potential questions that may arise with the Florida Department of Revenue.

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		Sponsor (Who is responsible for funds)	Goal (plan) for Funds	Timeframe for plan?	Revenue Sources	Who Benefits? Select Adults or Children	Status of Account
OCES Staff Fund	101	Christopher Fennell	Support a positive culture within classrooms	Throughout school year	Jeans pass/staff/soda machine	Adults	Active
OCES Drama Club	102	Sarah LaPorte	Props, set designs, etc.	Third quarter/fourth quarter	Donations/Fundraisers	Children	Active
OCES Yearbook Sales	103	Lindsey Fairbrother	Yearbook purchase, software		Yearbook Sales	Children	Active
OCES Gifted Program	104	Amber Angeloro	Classroom supplies	This school year.	Donations/Fundraisers/Core Knowledge	Children	Active
OCES ESE Fund	105	Lisa Haba	Books, supplies, ipad, incentives, speech materials, grips, stress balls, OT supports	Between 65 and 75% is spent within in the school year, usually leave the remainder to carry over to the following year for start up expenses.	Donations/Fundraisers/Core Knowledge, Kiwanis Grant	Children	Active
OCES Foreign Language Club	106						Inactive
OCES Music Department	107	Christina Placke	High-quality speakers for music room, Recorders & books, t-shirts, Office supplies, Purchase of risers	November- Recorders, recorder books, and Singers t-shirts December - Speakers Office Supplies - as needed throughout the year Risers - when funds are raised/available	Fall Festival booth Families pay for recorders and books as well as Singers t-shirts.	Children	Active
OCES Art Department	108	Elaine Beatty	To purchase Art supplies as needed for all students	2017-2018	Donations/Fundraisers (Square One Art Fundraiser)	Children	Active
OCES Athletics Department	109	Paulette Butterfield	We are doing an fitness program that I will be ordering awards / additional equipment (depending on how much is left after awards)	Next 4 months	Core Knowledge, Sneaker Drive	Children	Active
OCES Marine Lab Field Trip	110					Children	Active
OCES VPK Program	111	Ileana Nodal			Core Knowledge	Children	Active
OCES Guidance	112	Anne Kukurugya	Purchasing items as incentives for classes who earn paws as well as supplemental materials needed to support all student as the school counselor.	2017/2018 school year and if funds are left over I would like to use the for the following year as well.	PTO annually gives money to support the school wide incentives.	Children	Active
OCES School Nurse	113	Shara Lowman				Children	Active
OCES Kindergarten	114	Kelsey Flynn	We use them for various things - field trips, supplies, curriculum based materials, projects	throughout the school year	Donations/Fundraisers (Spirit Shirts, Fall Festival, PTO)	Children	Active
OCES 1st Grade	115	Samantha Montag	Teacher pay teacher resources for supplementing, classroom supplies, providing students a free field trip/reduced price for field trip	throughout the school year	Donations/Fundraisers (Spirit Shirts)	Children	Active
OCES 2nd Grade	116	Michelle Carlson	Supplementing curriculum and student support	throughout our school year	Donations/Fundraisers (Spirit Shirts, Fall Festival)	Children	Active
OCES 3rd Grade	117	Stephanie Tassoni	School supplies, curriculum enrichment, field trips, class t-shirts	Within the school year 2017-2018	Donations/Fundraisers (Spirit Shirts, Fall Festival, Field Trip)	Children	Active
OCES 4th Grade	118	Deanna Brock	Educational field trips (cover the cost of busing to Rotary Park, and helping off set the cost of Billy Swamp, along with PTO donation) and to purchase classroom supplies as needed.	years end as needed	Donations/Fundraisers (Spirit Shirts, Fall Festival, Rally Basket)	Children	Active
OCES 5th Grade	119	Pamela Herndon	Field trips	2017-2018 School year - Big field trips are in 3rd and 4th quarters	Donations/Fundraisers (Spirit Shirts, Wacky Week)	Children	Active
OCES Enrichment	120						Inactive
OCES Reading/Literacy Club	121	Rhonda Gamboa	Election Party, Books and Buttons, Storybook Pumpkin Patch, Battle of the Books, AR Fun Day, SSYRA dog tags and chains, Edible Book Festival	Most of my spending will take place in the 4th quarter.	Dairy Queen Night, Lollipop Game during the Scholastic Book Fair, Barnes and Noble Book Fair, Fall Festival, Lucky Key Door and the Floating Pumpkin.	Children	Active

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OCES Odyssey of the Mind Club	122	Jamie Ordway	To pay for tournament fees.	Annually	Donations/Fundraisers (Spirit Nights, groupraise-restaurant nights, movie day, dance)	Children	Active
OCES Core Knowledge Fund	123	Christopher Fennell	Support classroom curriculum needs	As needed throughout year	Student Families	Children	Active
OCES K-Kids Club	124	Josh Zedd	To cover the expenses for end-of-year field trip, to cover expenses and any supplies for the operation of the K-Kids throughout the year	Throughout the year/Field trip usually takes place in May	Donations/Fundraisers (Kids Fest, Fall Festival, Raly, Worlds Finest Chocolate, Spirit shirts)	Children	Active
OCES Running Club	125						Inactive
OCES Book Club	126						Inactive
OCES Mini Grant Fund	127	Christopher Fennell	Fund for holding money until granted dollars are spent on said grant.	Depends on grant timeline	Grants	Children	Active
OCES Student Council	128	Stacy Gutierrez	Gifts and Donations in the community	3 months	Donations/Fundraisers	Children	Active
OCES Relay For Life	129						Inactive
OCES Charity Fund	130	Christopher Fennell	AMMILVETS Bootcamp	3rd Quarter	Donations	Children	Active
OCES Positive Behavior Support	131	Christopher Fennell	Support a positive culture within classrooms	Throughout school year	Donations/Fundraisers	Children	Active
OCES STEM	132	AnneMarie Davis	purchases supplies as needed	Throughout the school year 2017/2018	Donations/Grants/Fundraisers	Children	Active
OCES Academic Support Fund	133	Christopher Fennell	Supporting curriculum needs and missing	Throughout the school year 2017/2018	Donations/Fundraisers	Children	Active
CMES Staff Fund	201	Kevin Brown	Provide staff with incentives	2017-2018	Business donations	Adults	Active
CMES Social Committee	202	Kevin Brown	Provide staff with incentives	2017-2018	Staff contributions	Adults	Active
CMES Yearbook Sales Fund	203	Christi Llanes	Yearbook production	2017-2018	Sales	Children	Active
CMES Gifted Program Fund	204	Amy Harrington	Gifted supplies	2017-2018	Fundraising	Adults	Active
CME Odyssey of the Mind Fund	205	Kevin Brown	Participate in Odyssey of the Mind event	2017-2018	Fundraising	Children	Active
CMES Science Department Fund	206	Carrie Abes	Purchase Science supplies	2017-2018	Fundraising and donations	Children	Active
CMES Music Department Fund	207	David Lanzone	Purchase Music recorders	2017-2018	Fundraising and donations	Children	Active
CMES Art Department Fund	208	Jen Bowman	Purchase Art supplies	2017-2018	Fundraising and donations	Children	Active
CMES Athletics Department Fund	209	Wendy Hearyman	Purchase PE equipment	2017-2018	Fundraising and donations	Children	Active
CMES Media Center Fund	210	Heather Fisher		2017-2018		Children	Active
CMES Volunteer Hours Fund	211	Kevin Brown	Provide events for stake holders	2017-2018	Fundraising and donations	Adults	Active
CMES Math Department Fund	212	Tina Pink - Tanya Sykes	Purchase Math supplies	2017-2018	Fundraising and donations	Children	Active
CMES VPK Program Fund	213	Deborah Vlahakes	Purchase VPK supplies	2017-2018	Fundraising and donations	Children	Active
CMES Kindergarten Fund	214	Joy Hoffmann	Purchase Kindergarten supplies	2017-2018	Fundraising and donations	Children	Active
CMES 1st Grade Fund	215	Lee Ann Smith	Purchase 1st grade supplies	2017-2018	Fundraising and donations	Children	Active
CMES 2nd Grade Fund	216	Nichole Moore	Purchase 2nd grade supplies	2017-2018	Fundraising and donations	Children	Active
CMES 3rd Grade Fund	217	Amy Harrington	Purchase 3rd grade supplies	2017-2018	Fundraising and donations	Children	Active
CMES 4th Grade Fund	218	Dana Scippo	Purchase 4th grade supplies	2017-2018	Fundraising and donations	Children	Active
CMES 5th Grade Fund	219	Kathryn Zarrillo	Purchase 5th grade supplies	2017-2018	Fundraising and donations	Children	Active
CMES Foreign Language Club Fund	220						Inactive
CMES Garden Club Fund	221	Matt Laubhan	Purchasing solar panels for Garden club	2017-2020	Fundraising and donations	Children	Active
CMES Drama Club Fund	222	Dana Scippo	Purchasing supplies for performances & se	2017-2018	Fundraising and donations	Children	Active
CMES Young Astonauts Club Fund	223						Inactive
CMES Mini Grant Fund	224						Inactive
CMES Core Knowledge Fund	225	Kevin Brown	See Notes	2017-2021			Active
CMES News Crew Club Fund	226	David Lanzone	Purchase news equipment for morning pro	2017-2018	Fundraising and donations	Children	Active
CMES ESE Fund	227	Natalie Herrschaft	Purchase ESE supplies	2017-2018	Fundraising and donations	Children	Active
CMES Younger Astronauts Club Fund	228						Inactive
CMES Charity Fund 1	229						Inactive
CMES Charity Fund 2	230						Inactive
CMES K-Kids Club	231	Kelly Cook	Community outreach/donations	2017-2018	Fundraising and donations	Children	Active

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CMES Sabers Club	232	Amy Ursitti	Outreach field trips	2017-2019	Fundraising and donations	Children	Active
CMES Watch Dogs	233	Melissa Meehan	Volunteer meetings	2017-2018	Fundraising and donations	Adults	Active
CMES Curriculum & Technology	234	Kevin Brown	Purchase technology and curriculum needs	2017-2021	Grants, fundraising and donations	Children	Active
CMES Robotics	235	Carrie Abes	Introduce Robotics in club setting	2017-2018	Fundraising and donations	Children	Active
CMES Bookworms Club	236						Inactive
OCMS Staff Fund	301						Inactive
OCMS Social Committee	302	Mr. Hopper	Sunshine Funds - $25 Staff, $15 Support	May, 2018	Staff	Adults	Active
OCMS Yearbook Sales	303	Jamie Ebbert	Purchase Yearbooks	June, 2018	Parents	Students	Active
OCMS Gifted Program	304	Mr. Hopper	Support Students Education Plans (EP)	May, 2018	Parents	Students	Active
OCMS Uniform Sales	305	PE Teachers	Purchase PE Uniforms	May, 2018	Parents	Students	Active
OCMS Science Department	306	Science Teachers	Science Supplies	May, 2018	Parents	Students	Active
OCMS STEM Program	307	STEM Teachers	STEM Supplies	May, 2018	Parents	Students	Active
OCMS Art Department	308	Sherri Dahl	Art Supplies	May, 2018	Parents	Students	Active
OCMS Athletics Department	309	Brian Montag	Athletic Fees	May, 2018	Parents	Students	Active
OCMS Media Center	310	Debbie Conwell	Books	May, 2018	Parents, Donations	Students	Active
OCMS Donations	311	Mr. Hopper	Staff Recognition	May, 2018	Parents, Community	Adults	Active
OCMS Guidance	312	Katie Scibetta	Support Counseling of Students	May, 2018	Parents	Students	Active
OCMS 6th Grade	313	6th Grade Teachers	Field Trip	May, 2018	Student/Parents	Students	Active
OCMS Student Planner Sales	314	Mr. Hopper	Student Recognition	May, 2018	Student/Parents	Students	Active
OCMS Jeans Day	315	Mr. Hopper	Student Recognition	May, 2018	Student/Parents	Adults	Active
OCMS 7th Grade	316	7th Grade Teachers	Field Trip	May, 2018	Student/Parents	Students	Active
OCMS 8th Grade	317	8th Grade Teachers	Field Trip	May, 2018	Student/Parents	Students	Active
OCMS Student Council	318	Mr. Hopper	Support Student Council	May, 2018	Student/Parents	Students	Active
OCMS After School Program	319	M Spencer/K Hannon	AfterCare Salaries, Materials, Furniture for	Open	Parents	Adults/Parents	Active
OCMS Foreign Language Club	320	Mr. Hopper	Spanish Class	May, 2018	Parents	Students	Active
OCMS Reading/Literacy Club	320	Mr. Hopper	Support Reading Club	May, 2018	Parents	Students	Active
OCMS Drama Club	322	Jacquelyn Toleman	Drama Plays	Feb., 2018	Student/Parents	Students	Active
OCMS Cheerleading Club	323	Jen Bowman	Cheer Camp	June, 2018	Parents	Students	Active
OCMS Oasis Explorers Club	324	Jane Desroches	Foreign Trips	July, 2019	Parents	Students	Active
OCMS National Junior Honor Society	325	Jennifer Brown	NJHS	May, 2018	Parents	Students	Active
OCMS Music	326	Aaron Willison	Instruments	Open	Parents	Students	Active
OCMS Eco Club	327	Carissa Fox	ECO Supplies	Open	Parents	Students	Active
OCMS Mini Grant Fund	328	Mr. Hopper		Open	Parents	Students	Active
OCMS Oasis Aerospace Club	329	Mr. Hopper		Open	Parents	Students	Active
OCMS Relay for Life	330	Mr. Hopper	Donation to Local Charity	Open	Parents, Community	Donations	Active
OCMS Volleyball	331	Brian Montag	Volleyball Supplies/Shirts	Open	Parents	Students	Active
OCMS Cross Country & Track	332	Brian Montag	Cross Country Supplies/Shirts	Open	Parents	Students	Active
OCMS Golf	333	Brian Montag	Golf Supplies/Shirts	Open	Parents	Students	Active
OCMS Boys Basketball	334	Brian Montag	Basketball Supplies/Shirts Boys	Open	Parents	Students	Active
OCMS Girls Basketball	335	Brian Montag	Basketball Supplies/Shirts Girls	Open	Parents	Students	Active
OCMS Boys Soccer	336	Brian Montag	Soccer Supplies/Shirts Boys	Open	Parents	Students	Active
OCMS Girls Soccer	337	Brian Montag	Soccer Supplies/Shirts Girls	Open	Parents	Students	Active
OCMS Tennis	338	Brian Montag	Tennis Supplies/Shirts	Open	Parents	Students	Active
OCMS Video Production	339	Jennifer Underhill	Video Supplies	Open	Parents	Students	Active
OCMS Dance Club	340	Mr. Hopper	Dance Supplies, Props	Open	Parents	Students	Active
OCMS Math Department	341	Math Teachers	Math Supplies	May, 2018	Parents	Students	Active
OCMS Language Arts Department	342	LA Teachers	LA Supplies	May, 2018	Parents	Students	Active
OCMS Social Studies Department	343	SS Teachers	SS Supplies	May, 2018	Parents	Students	Active
OCMS Spirit Shirt Sales	344	Mr. Hopper	Incentives for Students	Open	Parents	Students	Active
OCMS Technology Fund	345	Mr. Hopper	Refresh for Teacher Computers	Open	Students/Parents	Adults/Students	Active
OCMS Youth In Government Club	346	Kasie Wise	YIG Trip/Fees	Open	Parents	Students	Active
OCMS Technology Club	347	Adam Nowicki	TSA Club Fees/Trip	Open	Parents	Students	Active

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OCMS Odyssey of the Mind	348	Carissa Fox	OM Fees	Open	Parents	Students	Active
OCMS Technology Class	349	Jennifer Hattemer	Technology Supplies	May, 2018	Parents	Students	Active
OCMS GATE Program	350	GATE Teachers	Gifted and Talented Education Materials	May, 2018	Parents	Students	Active
OCMS Forensics	351	Kelly Henry-Herbst	Forensics Club	May, 2018	Parents	Students	Active
OCHS Staff Fund	401	Principal	Staff Appreciation	All year	Rebate funds from vendor	Adults	Active
OCHS Social Committee	402	Principal	Social Activites	All year	Donations, Fundraisers	Children	Active
OCHS Yearbook Sales	403	Denton (Yearbook Sponsor)	Yearbook Production and Student Activitie	All year	yearbook Sales	Children	Active
OCHS JROTC Program	404	Morrow (JROTC Instructors)	JROTC Field Trips, Uniforms, Equipment	All year	Fundraisers, Donations,	Children	Active
OCHS Uniform Sales	405	Principal	Apparel	All year	Selling school related apparel	Children	Active
OCHS Science Department	406	Science Instructors	Science equipment and labs	All year	Lab fee	Children	Active
OCHS Music Department	407	Music Instructor	Music course supplies	All year	Fundraisers, Donations,	Children	Active
OCHS Art Department	408	Art Instructor (Hart)	Art Supplies	All year	Sell art supplies, donations	Children	Active
OCHS Athletics	409	Montag (Athletic Director)	Uniforms, sport equipment, athletic fees	All year	Gate collections, fundraisers,	Children	Active
OCHS Media Center	410	Wood (Media Specialist)	Purchase new books for media center	All year	Donations	Children	Active
OCHS Volunteer Hours	411	Principal	Student and teacher resources	All year	Donations	Children	Active
OCHS Volleyball	412	Volleyball Coach	Uniforms and equipment	All season	Fundraisers, Donations,	Children	Active
OCHS Football	413	Football Coach	Uniforms and equipment	All season	Fundraisers, Donations,	Children	Active
OCHS Girls Basketball	414	Coach (Crane)	Uniforms and equipment	All season	Fundraisers, Donations,	Children	Active
OCHS Spirit Club	415	Sponsor (Long and Wolters)	School spirit and events	All year	Fundraisers, Donations,	Children	Active
OCHS Golf Club	415	Coach	Uniforms and equipment	All season	Fundraisers, Donations,	Children	Active
OCHS Girls Soccer	417	Coach	Uniforms and equipment	All season	Fundraisers, Donations,	Children	Active
OCHS 12th Grade	418	Senior Sponsor	Class spirit, graduation	All year	Fundraisers, Donations,	Children	Active
OCHS Boys Basketball	419	Coach	Uniforms and equipment	All season	Fundraisers, Donations,	Children	Active
OCHS Wrestling	420	Coach	Uniforms and equipment	All season	Fundraisers, Donations,	Children	Active
OCHS Key Club	421	Sponsor (Hess)	Community involvement	All year	Fundraisers, Donations,	Children	Active
OCHS Drama Club	422	Sponsor (Omundsen)	Productions, events, and competitions	All year	Fundraisers, Donations,	Children	Active
OCHS Track & Cross Country	423	Coach	Uniforms and equipment	All season	Fundraisers, Donations,	Children	Active
OCHS Model UN Club	424	Sponsor (Sanchez)	Competitions, program fees, travel	All year	Fundraisers, Donations,	Children	Active
OCHS National Honor Society	425	Sponsor (Cannon)	Program development	All year	Fundraisers, Donations, Membership Fees	Children	Active
OCHS Softball	426	Coach	Uniforms and equipment	All season	Fundraisers, Donations,	Children	Active
OCHS Baseball	427	Coach (Haba)	Uniforms and equipment	All season	Fundraisers, Donations,	Children	Active
OCHS Culinary	428	Instructor (Prawitz)	Culinary equipment and supplies	All year	Fundraisers, Culinary Fee, and Chef Coats	Children	Active
OCHS Cheer Club	429	Coach (Tutterrow)	Uniforms and equipment	All season	Fundraisers, Donations,	Children	Active
OCHS Giving Tree	430	Principal	Assist student families	All year	Fundraisers, Donations,	Children	Active
OCHS PE Uniform Sales	430	PE Instructors (Haba)	PE equipment and uniforms	All year	Fundraisers, Donations,Uniform Sales	Children	Active
OCHS Tennis	432		Uniforms and equipment	All season	Fundraisers, Donations,	Children	Active
OCHS Band	433	Instructor (Willison)	Equipment, Music,	All year	Fundraisers, Donations,	Children	Active
OCHS Art Club	434	Instructor (Hart)	Art Supplies	All year	Art fee, donations	Children	Active
OCHS Boys Soccer	435	Coach	Uniforms and equipment	All season	Fundraisers, Donations,	Children	Active
OCHS Computer Science Club	436	Instructor (Prawitz)	Computer equipment	All year	Club fee	Children	Active
OCHS Special Fundraiser	437						Inactive
OCHS Barb Jamison Scholarship Fund	438						Inactive
OCHS Swim Team	439	Coach (Collins)	Uniforms and equipment	All season	Fundraisers, Donations,	Children	Active
OCHS 10th Grade Fund	440	Sophomore Sponsor	Class spirit	All year	Fundraisers, Donations,	Children	Active
OCHS Supper Club	441	Sponsor (Prawitz)				Children	Active
OCHS Junior Class	442	Junior Sponsor	Class spirit, prom	All year	Fundraisers, Donations,	Children	Active
OCHS Freshman Class	443	Freshman Sponsor	Class spirit	All year	Fundraisers, Donations,	Children	Active
OCHS Spanish Exam Club	444	Spanish Department / Sponsor	Exams, club activities	All year	Fundraisers, Donations, Club Fees	Children	Active
OCHS Environmental Club	445	Sponsor	Club activities	All year	Fundraisers, Donations,	Children	Active
OCHS Marine Science Club	446	Sponsor	Club activities	All year	Fundraisers, Donations,	Children	Active
OCHS Culture Club	447	Sponsor (Prawitz)	Travel and culture awareness	All year	Fundraisers, Donations,	Children	Active
OCHS Cross Country	448		Uniforms and equipment	All season	Fundraisers, Donations,	Children	Active

Charter School

Internal Funds Listing by Building Unit

2017- 2018 School Year

Appendix C

		Sponsor (Who is responsible for funds)	Goal (plan) for Funds	Timeframe for plan?	Revenue Sources	Who Benefits? Select Adults or Children	Status of Account
OCHS Engineering & Innovation	449	Sponsor (Pacheco)	Equipment	All year	Fundraisers, Donations, Student fee	Children	Active
OCHS Drone Academy	450	Sponsor (Pacheco)	Equipment	All year	Fundraisers, Donations,	Children	Active
OCHS Chemistry Club	451	Sponsor (Childs)	Equipment, lab supplies, experiements, competition	All year	Fundraisers, Donations,	Children	Active
OCHS French Club	452	Sponsor (Oukasse)	Club activities	All year	Fundraisers, Donations,	Children	Active
OCHS Fishing Club	453	Sponsor (Pottruck)	Club activities, travel	All year	Fundraisers, Donations, Student Fees	Children	Active
American Sign Laguage (ASL) Club	454	Sponsor (Ware)	Club activities	All year	Fundraisers, Donations,	Children	Active
Technology Fund	455	Prncipal	Technology	All year	Fundraisers, Donations,	Children	Active

Item Number:	**8.B.**
Meeting Date:	**1/9/2018**
Item Type:	**CONSENT AGENDA:**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:

Approval of Oasis High School Thespian State Competition Field Trip, March 15-17, 2018/Tampa, FL - Amanda Sanford(JaOmundsen)

SUMMARY:

ADDITIONAL INFORMATION:

ATTACHMENTS:

	Description	Type
🗋	Oasis High School Thespian State Competition Field Trip Request	Backup Material

REQUEST EDIT ACCESS

Field Trip Request

* Required

Name of your Group? *

Oasis High School Thespian Group

Sponsor? *

Janet Omundsen, Teacher

Where? *

Tampa, FL

When? *

If you are going for multiple days, please include the range.

March 15-17, 2018

Who? *

(How many students)

5

Purpose of Trip

Thespian State Competition

How many chaperones?

4

Overnight? *

- ○ No
- ◉ Yes

If overnight, how many nights?

2

Out of Lee County? *

- ○ No
- ◉ Yes

Transportation *

- ○ Charter School System Bus (Cost per student = $15/hr of trip divided by students, 4 hour trip =$60/25 students = $2.50)
- ○ Renting a Charter Bus (Cost per estimate/invoice)

- (◉) Shark Van
- ( ) Other:

Cost estimate per student? *

Include price of ticket, transportation, hotel etc. Plus $105 for each substitute teacher.

$1,220.00

SUBMIT

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Google Forms

Students	**$700.00**
5 subscr.	5 t-shirts	0 waived	
Troupe Director	**$100.00**
1 subscr.	0 t-shirts	
Chaperones	**$420.00**
3 subscr.	3 t-shirts	
Events	**$0.00**
1 Acting - Ensemble Acting Friday	4 students
1 Acting - Duet Acting Friday	2 students
Services	**$0.00**
Total	**$1,220.00**
Paid	**$0.00**
Remaining	**($1,220.00)**

Totals

Item Number:	**8.C.**
Meeting Date:	**1/9/2018**
Item Type:	**CONSENT AGENDA:**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:

Approval of Oasis Elementary School C'mon Museum Field Trip, April 12-13, 2018/Naples, FL - Christopher Fennell(Flynn)

SUMMARY:

ADDITIONAL INFORMATION:

ATTACHMENTS:

	Description	Type
🗋	OASIS ELEMENTARY SCHOOL C'MON MUSEUM FIELD TRIP APRIL 12-13, 2018/NAPLES, FL FENNELL-FLYNN	Backup Material

Field Trip Request

* Required

Name of your Group? *

Kindergarten OES

Sponsor? *

Kelsey Flynn

Where? *

C'Mon Museum Naples

When? *

If you are going for multiple days, please include the range.

April 12-13

Who? *

(How many students)

140 students (we are going in two groups)

Purpose of Trip

Guided science exploration

How many chaperones?

28 (4 per class)

Overnight? *

- (●) No
- ( ) Yes

If overnight, how many nights?

Your answer

Out of Lee County? *

- ( ) No
- (●) Yes

Transportation *

- (●) Charter School System Bus (Cost per student = $15/hr of trip divided by students, 4 hour trip =$60/25 students = $2.50)
- ( ) Renting a Charter Bus (Cost per estimate/invoice)

- ○ Shark Van
- ○ Other:

Cost estimate per student? *

Include price of ticket, transportation, hotel etc. Plus $105 for each substitute teacher.

$10-15

SUBMIT

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Item Number:	**9.A.**
Meeting Date:	**1/9/2018**
Item Type:	**SUPERINTENDENT REPORT:**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:

Overview of Internal Audit Findings and Reportable Conditions - Andrew Laflin, CPA Principal, CliftonLarsonAllen, LLP

SUMMARY:

ADDITIONAL INFORMATION:

ATTACHMENTS:

	Description	Type
🗋	Internal Audit Findings Reportable Conditions Exhibits A, B	Backup Material

CAPE CORAL CHARTER SCHOOL AUTHORITY

Consulting Services Relating to Internal Audit Findings and Reportable Conditions

Performed By: CliftonLarsonAllen LLP

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Exhibit A – *Internal Audit Findings and Reportable Conditions Update Matrix*

Exhibit B – *Management Responses to Findings and Reportable Conditions Update Matrix*

Exhibit C – *Perpetual Ticket Inventory Example*

CliftonLarsonAllen

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CLAconnect.com

December 11, 2017
Honorable Chairperson and Members of the Board
Cape Coral Charter School Authority

CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") has completed for the Cape Coral Charter School Authority's ("you," "your," or "the Authority") a detailed review of the current status of findings reported in the Cape Coral Charter Schools – Internal Funds Audit completed by the Cape Coral City Auditor's Office and issued on February 21 2017. Specifically, we performed the following procedures:

Part I –

- We developed a matrix identifying 18 findings and 3 reportable conditions described within the internal funds audit report. The grid was used to document procedures performed at each school to determine the current status of the findings and recommendations as well as the progress management has made implementing the recommendations made by the City Auditor's Office. We identified all relevant personnel involved in the initiation, processing, and recording of transactions, as well as reconciliation and reporting of school internal funds. We performed interviews and requested documentation from those involved in the process.

Part II –

- We corroborated information gathered in our interviews and testing by inspecting documentation maintained at the schools. We also tested a sample of 60 cash receipts and 60 cash disbursements for the attributes necessary to remediate the findings conveyed in the Internal Audit report.

- CLA also was available to provide additional financial and operational consultative services to the Authority, namely, for the purpose of providing guidance to prepare the Authority for an Internal Funds financial audit in fiscal year 2018.

Our report is not suitable for any purpose other than to assist you with the items mentioned above. Consequently, our report is limited to be for your information and use only and should not be used by anyone else. In addition, our report is based on current circumstances. We have no responsibility to update our report for events and circumstances that occur after December 11, 2017.

Respectfully submitted,

CliftonLarsonAllen LLP

Andrew Laflin, CPA
Principal
(813)384-2711
Andrew.laflin@claconnect.com

I. SCOPE AND METHODOLOGY

Scope

The scope of our work encompassed all transactions processed between March and June 2017, and other procedural and policy update recommendations implemented through December 11, 2017, for each school and the Authority as a whole.

Methodology

Our first step was to conduct interviews with key individuals to document our understanding of the current status of the previously reported findings and recommendations. Our primary point of contact on this engagement was Britt Martin, Senior Management/Budget Analyst.

The next step consisted of testing a sample of receipts and disbursements for certain attributes based on the recommendations from the Internal Audit report. A sample size of 60 was used for both receipt and disbursement transaction cycles. The samples were split evenly among the 4 schools, consisting of 15 receipts and 15 disbursements tested at each school.

For each finding and reportable condition, we identified relevant planned procedures to address the applicable recommendation. Planned procedures included inquiries, inspection of documentation (including standardized forms, training materials, and the updated Standard Operating Guide), and observation through on-site visits of school campuses. **Exhibit A** depicts the previously reported findings and reportable conditions and related recommendations, CLA's planned procedures, and the results of those procedures.

II. ADDITIONAL OBSERVATIONS & RECOMMENDATIONS

Throughout our consultation procedures, we identified additional opportunities for strengthening the internal funds' operating environment as identified below:

- Receipting: The Financial and Program Cost Accounting and Reporting for Florida Schools, issued by the Florida Department of Education, (the "Redbook") requires within Chapter 8 that collections made outside of the school office must be turned in to the school office no later than the next business day (Section III, 1.4b.) and all funds collected must be deposited within five business days (Section II, 1.4c.). CLA recommends that all receipt documentation have a clear and auditable trail noting the date cash collections were initially received, the date cash collections were turned in to the school office, and the date that cash collections were deposited.
- Ticket Inventory: Redbook Chapter 8 Section III, 1.4f. requires that "...tickets shall be pre-numbered and perpetual inventories of each shall be maintained. Inventories shall show the beginning and ending numbers of all documents acquired and issued. For all cases in which tickets are used, ticket reports and unsold tickets must be available for audit. Any pre-numbered documents shall be accompanied by a certified statement of the numbers received." **Exhibit C** depicts an example of perpetual inventory of ticket sales.
- Undesignated Donations: The Authority periodically receives donations without any stipulations as to their use. Redbook Chapter 8 Section III, 3.5 identifies restricted expenditures, which include the following:
    - Equipment, supplies, forms, and postage for curricular or classroom use for which operating funds are available
    - Curricular-related travel, professional, technical, or consultant services, or other items for which operating funds are available
    - Salaries or other compensation for duties or assignments that are the responsibility of the school
    - Repairs and maintenance of equipment for which operating funds are available

  Unless the Authority intends to use these undesignated donations for specific student activities or projects, such as athletics, music, or other clubs, then such amounts should be reported as contribution and donation revenue from local sources within the Authority's financial statements that can be used for specific operating purposes either determined by the Board (committed) or by the Superintendent and/or school principals (assigned). Furthermore, the Authority should include an appendix within its Standard Operating Guide that lists all recognized student clubs and activities for the upcoming school year. This listing should be evaluated to confirm that each listed club or activity serves in some manner the general welfare of the student body (thus, allowable for student internal fund accounting and reporting purposes).
- Qualified Public Depositories (QPDs): Based on the Standard Operating Guide update to maintain internal fund cash in a qualified public depository, for each audit year the following forms should be made available to the auditor:
    - Department of Financial Services form DFS-J1-1295: Public Deposit Identification and Acknowledgement Form. Note that this form only needs to be updated if specific bank and/or account information is updated. Additionally, this form should be completed each bank account.
    - Department of Financial Services form DFS-J1-1009: Public Depositor Annual Report to the Chief Financial Officer. Note this form is completed annually no later than November 30th, and lists the FEIN and Name of all QPDs in which the internal funds have cash deposited.

Exhibit A

Internal Audit Findings and Reportable Conditions Update Matrix

Exhibit A
Cape Coral Charter School Authority
Internal Audit Findings and Reportable Conditions Update Matrix

	Internal Audit Findings/Reportable Conditions	Internal Audit Recommendation	Planned Procedure	Result
1. Internal Audit Findings and Recommendations				
1	Pre-numbered receipts were not used properly by staff. Forms were either incomplete or not appropriately recorded, resulting in the potential for unaccounted cash received.	All cash/check receipts should be documented at the boundary of collection. Management should design, implement and enforce internal controls to ensure that all receipts are captured, reported and deposited. These controls should include maintaining sequenced receipt books with receipt book control logs to record all receipt books given to staff ensuring there is an auditable record. On a long term basis, school management should acquire an accounting software system to automate the collection process while maintaining a good trackable and auditable record.	Inquire of each school on the use of receipt books, and if implemented, inspect books and control logs.	Inspected new numbered receipt books to be handed out to teachers and sign in/out log sheets on 7/24/17 to be implemented at the beginning of the 16/17 school year. Additionally, on 12/1/17 we inspected the receipt book inventory log for the primary business office, in which the bookkeepers at each school sign out individual receipt logs for each of the schools. In addition, we reviewed the individual receipt book inventory log for OHS, CME, OES, and OMS, which list each pre-numbered receipt book assigned to a respective issuer (typically a teacher of a particular classroom) and included issuer signature, sign in date, return date, and reviewer (secretary) signature once the receipt book is returned. The issuer is responsible for maintaining a log of all receipts throughout the school year within said receipt book.

	Internal Audit Findings/Reportable Conditions	Internal Audit Recommendation	Planned Procedure	Result
2	In many instances of the tested deposit population, deposits exceeded the required five business day deposit timeframe. Days from receipts to bank deposit ranged from 6 to 128 days.	1. Management should consider modification of the cash receipt reporting from an activity form to a daily form and require staff to turn in funds on a daily basis. 2. Secretaries should be required to prepare deposits timely and/or have a backup in place to perform this task daily.	1. Inquire of updated forms and inspect if updated. 2. Test a sample of transactions for timely deposit within 5 business days.	1. Per the updated Standard Operating Guide to be approved at the December 12, 2017 Charter School Governing Board meeting, "All funds collected must be remitted to the Cash Custodian on a daily basis." Examples of required forms are also included as exhibits. 2. CLA selected a sample of 15 deposits from each school, for a total of 60, for the period 3/1/17 through 6/30/17. • CMES – 2 deposits were made beyond the 5 business day limit. • OES – All deposits were made within the 5 business day limit. • OHS - 6 deposits were made beyond the 5 business day limit. • OMS – All deposits were made within the 5 business day limit.

	Internal Audit Findings/Reportable Conditions	Internal Audit Recommendation	Planned Procedure	Result
3	In all four schools, acknowledgment letters for donations of $250 or more were not sent to donors.	1. Schools should send donation acknowledgment letter to donors and keep a copy of the letter for their record 2. A process should be identified to account, select, and assign responsibility for sending donor receipt letters for all donations over $250.	1. Test a sample of receipts and inspect donor letters for any donations over $250 in the sample for implementation. 2. Inquire of process updates.	CLA selected a sample of 15 deposits from each school, for a total of 60, for the period 3/1/17 through 6/30/17. • CMES – Of the two donations tested, neither had documented donation letters. • OES – 6 donations were tested and all properly included donation letters. • OHS - 1 donation was tested and properly included a donation letter. • OMS – No donations were selected in the sample. CLA requested an additional donation item for testing, and noted that an informal letter was included. The Internal Funds Money Handling training materials held on November 8, 2017 provided an example of a formal donor acknowledgement letter. CLA noted that this example is not included in the proposed Standard Operating Guide update. Per inquiry of Britt Martin, secretaries will prepare letters as donations are received, and the principals will sign them. When deposit journal entries are prepared by City Finance, they will review to ensure letters are included as applicable.
4	Collections (cash, checks, etc.) were unsecured in the classroom against theft and potential misappropriation.	Management should design a control and provide a policy to ensure cash and checks are secured in the classroom. This might include locking desk drawers or locking cash boxes in each classroom. Additionally, management should provide annual training to staff on safeguarding internal funds, raise awareness of policy, and turn in collections daily to the appropriate bookkeeper or secretary.	Inquiry and inspection of implemented safeguards, if any. Sample testing in item 3 above will determine whether cash is turned in daily.	Through inquiry of Britt Martin and inspection of a classroom, CLA noted that all teachers have locked desk drawers. The receipt documentation provided does not clearly define the date of collection within a classroom, as well as the date the funds are received by the appropriate bookkeeper or secretary. Note that Redbook Chapter 8, Section III, 1.4 specifies "Insofar as is practicable, all money should be collected in the school office. Collections made outside of the school office must be turned in to the school office no later than the next business day."

	Internal Audit Findings/Reportable Conditions	Internal Audit Recommendation	Planned Procedure	Result
5	Schools did not maintain an active file for Non-sufficient funds (NSF) checks and most were not referred to a collection agency.	The school board should mandate and provide adequate training on internal funds to staff and management.	Inquiry and inspection of implemented process.	Inspected log maintained by District Bookkeeper on 7/24/17 containing collection status. City Finance reconciles to the GL monthly.
6	Fund-raising activities were not approved by the Principal prior to the start of the events.	Management should follow policy and pre-approve all fundraisers on a specific form. These forms should then be retained as evidence of the pre-approval control and serve as a control log for anticipated receipts.	Inquire and inspect fundraising forms.	Form has been revised as of 4/18/17. Also noted in the Internal Funds Money Handling training materials held on November 8, 2017 that pre-approval by the Principal and filing of a financial report with the Principal (Red Book Chapter 8 requirements) were covered in the training.
7	Some purchases of small devices, such as iPads, kindles, headphones, and speakers were made using staff internal funds. This is not an allowed use of staff funds as stated by the Florida Department of Education, Chapter 8.	Recommend management train and remind staff on restricted expenditures. Also these restricted expenditures should be included in the operating budgeting process.	Inquire of training and Test a sample of expenditures, looking for restricted expenditures.	CLA selected a sample of 15 disbursements from each school, for a total of 60, for the period 3/1/17 through 6/30/17. • OMS – Noted one disbursement for video equipment that did not appear to have a specific trust purpose and should have been reported as an operating expenditure within the Authority's general fund. • OHS – Noted one disbursement for a Google Employee Boot Camp. Employee related training would be considered an operating expenditure within the Authority's general fund. • CMES – No operating expenditures were noted. • OES – No operating expenditures were noted. Noted in the Internal Funds Money Handling training materials held on November 8, 2017 that disbursements that should be reported as operating expenditures were covered in the training.

	Internal Audit Findings/Reportable Conditions	Internal Audit Recommendation	Planned Procedure	Result
8	The process of securing approval by the Principal on Expense Pre-Approval forms prior to purchases did not occur in some cases.	Recommend that management provide staff training annually and enforce the approval requirements for purchases.	Inquire of training and test a sample of disbursements, attempting to identify pre-approval where required.	CLA selected a sample of 15 disbursements from each school, for a total of 60, for the period 3/1/17 through 6/30/17. • CMES – Noted proper Principal Approval • OES - Noted proper Principal Approval • OHS – Noted one instance where Principal approval was not obtained. • OMS – Noted one instances where Principal approval was not obtained, and one instance where the signature of the Principal was dated after payment was already made. Noted in the Internal Funds Money Handling training materials held on November 8, 2017 that purchase approval requirements were covered.
9	Purchase orders (POs) were not used for purchases over $300 as required by the Charter School Standard Operating Guide policy.	Recommend management train and enforce policy annually. If this policy is not practical to execute, management should consider modifying the policy accordingly.	Inquire of training and Test a sample of disbursements, attempting to identify purchase orders where required.	CLA selected a sample of 15 expenditures from each school, for a total of 60, for the period 3/1/17 through 6/30/17. • CMES – Noted one disbursement over the threshold without a purchase order that was not otherwise exempted by policy. • OES - Noted three disbursements over the threshold without purchase orders that were not otherwise exempted by policy. • OHS – Noted one disbursement over the threshold without a purchase order that was not otherwise exempted by policy. • OMS – Noted two disbursements over the threshold without purchase orders that were not otherwise exempted by policy. Noted in the Internal Funds Money Handling training materials held on November 8, 2017 that purchase order requirements were covered.

	Internal Audit Findings/Reportable Conditions	Internal Audit Recommendation	Planned Procedure	Result
10	There was one incident where an employee was directly compensated using internal funds. This is not an allowed use of these funds as stated by the Florida Department of Education, Chapter 8.	Recommend the Charter School Governing Board mandate and provide adequate training on internal funds to staff and management.	Inquire of training and test a sample of disbursements, attempting to identify instances of employee compensation paid through internal funds.	No disbursements relating to employee compensation were identified. Noted in the Internal Funds Money Handling training materials held on November 8, 2017 that disbursements that should be reported as operating expenditures were covered in the training.
11	Charter School Authority has never provided an annual audit of the internal funds as required by Florida Department of Education, Chapter 8 and by Charter School Standard Operating Guide policy.	Recommend the Charter School Governing Board expand the scope of their annual CAFR audit to include a supplemental audit report on the internal funds annually.	Inquire of fiscal year 2018 audit plan.	CLA received a signed audit engagement letter dated March 21, 2017, for an Internal Funds audit beginning in fiscal year 2018.
12	Charter School Authority Management and staff have not had sufficient training and lack adequate knowledge of the policies and procedures and proper use of internal funds.	Recommend Charter School Authority management hold a training session for each school annually on the policies and procedures governing internal funds and staff should acknowledge they received this training.	Inquire of training.	Inspected Training on Internal Funds outline held on November 8, 2017. Training included roles and responsibilities, Redbook requirements, disbursements that should be reported as operating expenditures, cash handling, and other relevant topics. A sign in sheet was included as acknowledgement of training received.

	Internal Audit Findings/Reportable Conditions	Internal Audit Recommendation	Planned Procedure	Result
13	Internal Funds Standard Operating Guide contained outdated information. Staff had implemented new procedures that had not been included in the Standard Operating Guide. Testing results showed that school staff and Charter School Authority management loosely followed the documented current policy and procedures.	Since the Charter School Governing Board originally approved the Standard Operating Guide, the Board should also approve all changes to these policies and procedures. Charter School Authority management should review current policy and procedures and make appropriate revisions. Also, Charter School Authority management needs to communicate these changes to staff and enforce them in all of the schools to ensure uniform practices on the internal funds.	Inquire of updates.	Per discussion with Britt Martin on November 20, 2017, the Standard Operating Guide has been updated with the exception of adding a section regarding the responsibilities of the Business Manager. Presentation to and approval of the Charter School Governing Board is expected at the December 12, 2017 meeting.
14	Schools did not periodically submit required financial reports to the Charter School Governing Board.	Charter School Authority management should provide quarterly financial reports of internal funds to the Charter School Governing Board.	Inquire with management and inspect quarterly financial reports.	Britt Martin provided the Cape Coral Charter School Authority Superintendent financial statements as of May 31, 2017, to the Charter School Governing Board, which included the Internal Funds balance sheet, and statements of Internal Fund account balances by school. The intent is to provide financial statements to the Charter School Governing Board on a quarterly basis beginning with the 12/31/17 quarter end.

	Internal Audit Findings/Reportable Conditions	Internal Audit Recommendation	Planned Procedure	Result
15	Internal funds were used to purchase some electronic devices. Subsequently these devices were not tracked or tagged with the asset tracking system.	Charter School Authority management should inventory their devices and have their staff sign an agreement to return devices upon their leave. Guidance and process of property control should be included in the policies and procedures.	Inquire with management and inspect the updated Standard Operating Guide.	Per the updated Standard Operating Guide to be approved at the December 12, 2017 Charter School Governing Board meeting, "An inventory of all capital equipment will be conducted annually. The documentation shall provide a list of inventory that is obsolete, damaged or otherwise removed from the inventory. New capital items will be added to the inventory at time of acquisition. Non-capital equipment purchases (i.e. tablets, etc.) shall be tracked on the IT inventory list. A copy of the list will be provided to the Charter School Accountant quarterly." Per inquiry of Britt Martin, the updated policy has not yet been enforced among the schools, but training is forthcoming. There was no evidence provided that electronic devices and other equipment were being tagged as inventory items on a consistent basis.
16	Credit Card Logs are not retained. This is a violation of Florida record retention laws.	Schools should maintain these records in compliance to State of Florida Record Retention law.	Evaluate existence of credit card logs at each school.	• CME – Noted Credit Card Control Log placed in use 11/7/16. • OES - Noted Credit Card Control Log placed in use during 2016/2017 school year. • OMS – Noted Credit Card Control Log placed in use 2/14/17. • OHS – Noted Credit Card Control Log placed in use 8/9/17.
17	The accounting for internal funds is done in Excel by school and fund codes. This workbook is not reconciled to the general ledger account balances in JD Edwards and balances are not maintained current. The workbook is updated weekly not daily. Lastly, prior versions of the file are not retained.	Charter School Authority management should evaluate accounting software options for the purpose of maintaining accurate, detailed and auditable accounting records for internal fund accounts. They may wish to consider the software used by the Lee County School District or potentially develop a method for using JD Edwards for this purpose. Whatever software is identified it must be accessible to school staff to provide timely balance information for each internal fund account.	Inquire management of software use.	Per Britt Martin, the internal funds are accounted for using the City's JD Edwards accounting software. Additionally, CLA noted general ledger detail requested for receipts and disbursements testing was exported from JD Edwards.

	Internal Audit Findings/Reportable Conditions	Internal Audit Recommendation	Planned Procedure	Result
18	Job descriptions for secretaries do not include their responsibilities of cash handling. Cash handlers should have cash handling training provided by the City of Cape Coral's Financial Services Department and receive a certificate.	Charter School Authority management should revise the secretary job description to include the responsibility of cash handling and require secretaries to attend cash handling training. Charter School Authority management should also consider incorporating this training into its policies and procedures.	Review the updated Standard Operating Guide and evaluate secretary participation in the cash handling training.	Per the updated Standard Operating Guide to be approved at the December 12, 2017 Charter School Governing Board meeting, generally the Principal's secretary will be assigned to act as the School's cash custodian. "The Cash Custodian is responsible for the daily collection of money, safe guarding of cash, depositing of money into the bank, and forwarding all supporting documentation to the Charter School Bookkeeper." Additionally, cash handling training was provided on July 26, 2017 and all 4 school secretaries were included on the sign in sheet. The November 14, 2017 revised Secretary job description also includes cash handling responsibilities.
2. Internal Audit Reportable Conditions and Recommendations				
1	Charter School Authority has not specified how undesignated donations should be allocated. Therefore, this determination has been left to school staff. The practice has been to deposit all undesignated collections into "Staff Funds".	The Charter School Governing Board and Charter School Authority management should review and revise policies and procedures on the allocation of non-designated donations. Charter School Authority management should allocate funds strategically and with an approved monies for the benefit of the schools.	Review the updated Standard Operating Guide.	Per the updated Standard Operating Guide to be approved at the December 12, 2017 Charter School Governing Board meeting, "All undesignated donations will be considered as follows: 25% to Principal's Discretionary Fund account and 75% to the Technology Fund account."

	Internal Audit Findings/Reportable Conditions	Internal Audit Recommendation	Planned Procedure	Result
2	Two hundred payments were tested and we found one paid check request that exceeded the temporary approver's designated dollar amount.	The payment processor and designated approver should be aware of the authorized dollar amounts. Recommend attaching the limit authorization form with the payments as documentation. Charter School Authority management should have a written policy documenting the process.	Test a sample of disbursements, noting specifically instances of temporary approver privileges. Also inspect updates to the Standard Operating Guide.	CLA selected a sample of 15 disbursements from each school, for a total of 60, for the period 3/1/17 through 6/30/17. There were no instances noted where a temporary approver was noted in place of the Superintendent. The updated Standard Operating Guide to be approved at the December 12, 2017 Charter School Governing Board meeting mentions certain instances where the Superintendent or "designee" approval is required; however, the process of assigning a designee and his or her authority in the absence of the Superintendent is not clearly described within the updated Standard Operating Guide.
3	The internal fund checking account cash balance exceeds the FDIC insurance limit of $250,000.	Schools should either have different checking accounts to ensure money is insured by FDIC or diversify their deposits into a saving plan or an investment plan. Or the schools should modify their Standard Operating Guide to a policy they will comply with.	Review the updated Standard Operating Guide.	Per the updated Standard Operating Guide to be approved at the December 12, 2017 Charter School Governing Board meeting, "Depositories in which internal funds are kept must be qualified public depositories, approved by the Charter School Governing Board, required to furnish the same type of security for deposits as required for other Charter School funds."

Exhibit B

Management Responses to Findings and Reportable Conditions Update Matrix

Exhibit B
Cape Coral Charter School Authority
Management Responses to Findings and Reportable Conditions Update

	Internal Audit Recommendation	CLA Result of Follow-Up Procedures	Management's Response
1. Internal Audit Findings and Recommendations			
1	Pre-numbered receipts were not used properly by staff. Forms were either incomplete or not appropriately recorded, resulting in the potential for unaccounted cash received. All cash/check receipts should be documented at the boundary of collection. Management should design, implement, and enforce internal controls to ensure that all receipts are captured, reported, and deposited. These controls should include maintaining sequenced receipt books with receipt book control logs to record all receipt books given to staff ensuring there is an auditable record. On a long-term basis, school management should acquire an accounting software system to automate the collection process while maintaining a good trackable and auditable record.	Inspected new numbered receipt books to be handed out to teachers and sign in/out log sheets on 7/24/17 to be implemented at the beginning of the 16/17 school year. Additionally, on 12/1/17 we inspected the receipt book inventory log for the primary business office, in which the bookkeepers at each school sign out individual receipt logs for each of the schools. In addition, we reviewed the individual receipt book inventory log for OHS, CME, OES, and OMS, which list each pre-numbered receipt book assigned to a respective issuer (typically a teacher of a particular classroom) and included issuer signature, sign in date, return date, and reviewer (secretary) signature once the receipt book is returned. The issuer is responsible for maintaining a log of all receipts throughout the school year within said receipt book.	*Teachers and staff are properly using numbered receipt books for all monies collected and logs of all receipts are being maintained. Receipt books are returned to administration office for record keeping.*

	Internal Audit Recommendation	CLA Result of Follow-Up Procedures	Management's Response
2	In many instances of the tested deposit population, deposits exceeded the required five business day deposit timeframe. Days from receipts to bank deposit ranged from 6 to 128 days. 1. Management should consider modification of the cash receipt reporting from an activity form to a daily form and require staff to turn in funds on a daily basis. 2. Secretaries should be required to prepare deposits timely and/or have a backup in place to perform this task daily.	1. Per the updated Standard Operating Guide to be approved at the December 12, 2017 Charter School Governing Board meeting, "All funds collected must be remitted to the Cash Custodian on a daily basis." Examples of required forms are also included as exhibits. 2. CLA selected a sample of 15 deposits from each school, for a total of 60, for the period 3/1/17 through 6/30/17. • CMES – 2 deposits were made beyond the 5 business day limit. • OES – All deposits were made within the 5 business day limit. • OHS - 6 deposits were made beyond the 5 business day limit. • OMS – All deposits were made within the 5 business day limit.	*Staff are required to turn in all fund collections to the secretary daily. This process is improving and principals are contacted when a deposit is made beyond the five day limit.*

	Internal Audit Recommendation	CLA Result of Follow-Up Procedures	Management's Response
3	In all four schools, acknowledgment letters for donations of $250 or more were not sent to donors. 1. Schools should send donation acknowledgment letter to donors and keep a copy of the letter for their record 2. A process should be identified to account, select, and assign responsibility for sending donor receipt letters for all donations over $250.	CLA selected a sample of 15 deposits from each school, for a total of 60, for the period 3/1/17 through 6/30/17. • CMES – Of the two donations tested, neither had documented donation letters. • OES – 6 donations were tested and all properly included donation letters. • OHS - 1 donation was tested and properly included a donation letter. • OMS – No donations were selected in the sample. CLA requested an additional donation item for testing, and noted that an informal letter was included. The Internal Funds Money Handling training materials held on November 8, 2017 provided an example of a formal donor acknowledgement letter. CLA noted that this example is not included in the proposed Standard Operating Guide update. Per inquiry of Britt Martin, secretaries will prepare letters as donations are received, and the principals will sign them. When deposit journal entries are prepared by City Finance, they will review to ensure letters are included as applicable.	*Secretaries forward a copy of the donation letter along and donation check to the bookkeeper with the deposit. Secretaries keep a copy of the donation letter on file according to fund.*
4	Collections (cash, checks, etc.) were unsecured in the classroom against theft and potential misappropriation. Management should design a control and provide a policy to ensure cash and checks are secured in the classroom. This might include locking desk drawers or locking cash boxes in each classroom. Additionally, management should provide annual training to staff on safeguarding internal funds, raise awareness of policy, and turn in collections daily to the appropriate bookkeeper or secretary.	Through inquiry of Britt Martin and inspection of a classroom, CLA noted that all teachers have locked desk drawers. The receipt documentation provided does not clearly define the date of collection within a classroom, as well as the date the funds are received by the appropriate bookkeeper or secretary. Note that Redbook Chapter 8, Section III, 1.4 specifies "Insofar as is practicable, all money should be collected in the school office. Collections made outside of the school office must be turned in to the school office no later than the next business day."	*Whenever possible, all funds are turned in to the secretary the day they are collected. Occasionally, monies are secured in a locked drawer until the following business day and then sent to the office.*

	Internal Audit Recommendation	CLA Result of Follow-Up Procedures	Management's Response
5	Schools did not maintain an active file for Nonsufficient funds (NSF) checks and most were not referred to a collection agency. The school board should mandate and provide adequate training on internal funds to staff and management.	Inspected log maintained by District Bookkeeper on 7/24/17 containing collection status. City Finance reconciles to the GL monthly.	*An active file/log for NSF checks is current and the process of making referrals to collections is in progress. Our goal is to have all prior fiscal year NSF checks written off by February 2018.*
6	Fundraising activities were not approved by the Principal prior to the start of the events. Management should follow policy and pre-approve all fundraisers on a specific form. These forms should then be retained as evidence of the pre-approval control and serve as a control log for anticipated receipts.	Form has been revised as of 4/18/17. Also noted in the Internal Funds Money Handling training materials held on November 8, 2017 that pre-approval by the Principal and filing of a financial report with the Principal (Red Book Chapter 8 requirements) were covered in the training.	*Fundraising protocol training has been provided to Administrators and staff. Principals approve all fundraisers in advance. Our fundraiser form has been revised to include financial reporting information for principals. Principals will provide a final signature after the information has been completed. The bookkeeper will reconcile all fundraisers to JDE. Additional training will be provided on as-needed basis during the school year.*

	Internal Audit Recommendation	CLA Result of Follow-Up Procedures	Management's Response
7	Some purchases of small devices, such as iPads, kindles, headphones, and speakers were made using staff internal funds. This is not an allowed use of staff funds as stated by the Florida Department of Education, Chapter 8. Recommend management train and remind staff on restricted expenditures. Also these restricted expenditures should be included in the operating budgeting process.	CLA selected a sample of 15 disbursements from each school, for a total of 60, for the period 3/1/17 through 6/30/17. • OMS – Noted one disbursement for video equipment that did not appear to have a specific trust purpose and should have been reported as an operating expenditure within the Authority's general fund. • OHS – Noted one disbursement for a Google Employee Boot Camp. Employee related training would be considered an operating expenditure within the Authority's general fund. • CMES – No operating expenditures were noted. • OES – No operating expenditures were noted. Noted in the Internal Funds Money Handling training materials held on November 8, 2017, that disbursements that should be reported as operating expenditures were covered in the training.	*Updates to the Internal Funds Manual and money handling procedure documents were created and distributed to all staff. Trainings on proper use of internal funds were held for secretaries on 8/18/17, 8/23/17, and 10/4/17. Training for principals and secretaries occurred on 11/8/17. Training was provided to all school staff on 11/13/17, 11/15/17, 11/16/17, and 11/29/17.*
8	The process of securing approval by the Principal on Expense Pre-Approval forms prior to purchases did not occur in some cases. Recommend that management provide staff training annually and enforce the approval requirements for purchases.	CLA selected a sample of 15 disbursements from each school, for a total of 60, for the period 3/1/17 through 6/30/17. • CMES – Noted proper Principal Approval • OES - Noted proper Principal Approval • OHS – Noted one instance where Principal approval was not obtained. • OMS – Noted one instances where Principal approval was not obtained, and one instance where the signature of the Principal was dated after payment was already made. Noted in the Internal Funds Money Handling training materials held on November 8, 2017, that purchase approval requirements were covered.	*Staff received full training on proper money handling practices on November 8, 2017, in response to these issues.*

	Internal Audit Recommendation	CLA Result of Follow-Up Procedures	Management's Response
9	Purchase orders (POs) were not used for purchases over $300 as required by the Charter School Standard Operating Guide policy. Recommend management train and enforce policy annually. If this policy is not practical to execute, management should consider modifying the policy accordingly.	CLA selected a sample of 15 expenditures from each school, for a total of 60, for the period 3/1/17 through 6/30/17. • CMES – Noted one disbursement over the threshold without a purchase order that was not otherwise exempted by policy. • OES - Noted three disbursements over the threshold without purchase orders that were not otherwise exempted by policy. • OHS – Noted one disbursement over the threshold without a purchase order that was not otherwise exempted by policy. • OMS – Noted two disbursements over the threshold without purchase orders that were not otherwise exempted by policy. Noted in the Internal Funds Money Handling training materials held on November 8, 2017, that purchase order requirements were covered.	*Staff received full training on proper money handling practices on November 8, 2017, in response to noncompliance. Principals are alerted by admin office if amounts exceed $300.00. Exception to this rule is purchases using Amazon account where limits can exceed $300.00 with approval from administration and cost savings documentation is provided with three quotes.*
10	There was one incident where an employee was directly compensated using internal funds. This is not an allowed use of these funds as stated by the Florida Department of Education, Chapter 8. Recommend the Charter School Governing Board mandate and provide adequate training on internal funds to staff and management	No disbursements relating to employee compensation were identified. Noted in the Internal Funds Money Handling training materials held on November 8, 2017, that disbursements that should be reported as operating expenditures were covered in the training.	*Proper use of Internal Funds was addressed in the November 8, 2017 training to staff and administrators.*
11	Charter School Authority has never provided an annual audit of the internal funds as required by Florida Department of Education, Chapter 8 and by Charter School Standard Operating Guide policy. Recommend the Charter School Governing Board expand the scope of their annual CAFR audit to include a supplemental audit report on the internal funds annually	CLA received a signed audit engagement letter dated March 21, 2017, for an Internal Funds audit beginning in fiscal year 2018.	*Internal Funds audits will be conducted annually.*

	Internal Audit Recommendation	CLA Result of Follow-Up Procedures	Management's Response
12	Charter School Authority Management and staff have not had sufficient training and lack adequate knowledge of the policies and procedures and proper use of internal funds. Recommend Charter School Authority management hold a training session for each school annually on the policies and procedures governing internal funds and staff should acknowledge they received this training	Inspected Training on Internal Funds outline held on November 8, 2017. Training included roles and responsibilities, Redbook requirements, disbursements that should be reported as operating expenditures, cash handling, and other relevant topics. A sign-in sheet was included as acknowledgement of training received.	*Training was recorded on November 8, 2017, for administrators and CABS and additional trainings were provided for staff (see above for training dates).*
13	Internal Funds Standard Operating Guide contained outdated information. Staff had implemented new procedures that had not been included in the Standard Operating Guide. Testing results showed that school staff and Charter School Authority management loosely followed the documented current policy and procedures. Since the Charter School Governing Board originally approved the Standard Operating Guide, the Board should also approve all changes to these policies and procedures. Charter School Authority management should review current policy and procedures and make appropriate revisions. Also, Charter School Authority management needs to communicate these changes to staff and enforce them in all of the schools to ensure uniform practices on the internal funds.	Per discussion with Britt Martin on November 20, 2017, the Standard Operating Guide has been updated with the exception of adding a section regarding the responsibilities of the Business Manager. Presentation to and approval of the Charter School Governing Board is expected at the December 12, 2017 meeting.	*The Standard Operating Guide for School Internal Funds update was completed in November. Presentation and approval of the Governing Board is expected on December 12, 2017.*
14	Schools did not periodically submit required financial reports to the Charter School Governing Board. Charter School Authority management should provide quarterly financial reports of internal funds to the Charter School Governing Board.	Britt Martin provided the Cape Coral Charter School Authority Superintendent financial statements as of May 31, 2017, to the Charter School Governing Board, which included the Internal Funds balance sheet, and statements of Internal Fund account balances by school. The intent is to provide financial statements to the Charter School Governing Board on a quarterly basis beginning with the 12/31/17 quarter-end.	*Presentation of financial statements to the Board will occur at the February meeting for quarter-end 12/31/17.*

	Internal Audit Recommendation	CLA Result of Follow-Up Procedures	Management's Response
15	Internal funds were used to purchase some electronic devices. Subsequently these devices were not tracked or tagged with the asset tracking system. Charter School Authority management should inventory their devices and have their staff sign an agreement to return devices upon their leave. Guidance and process of property control should be included in the policies and procedures.	*Per the updated Standard Operating Guide to be approved at the December 12, 2017 Charter School Governing Board meeting, "An inventory of all capital equipment will be conducted annually. The documentation shall provide a list of inventory that is obsolete, damaged or otherwise removed from the inventory. New capital items will be added to the inventory at time of acquisition. Non-capital equipment purchases (i.e. tablets, etc.) shall be tracked on the IT inventory list. A copy of the list will be provided to the Charter School Accountant quarterly." Per inquiry of Britt Martin, the updated policy has not yet been enforced among the schools, but training is forthcoming. There was no evidence provided that electronic devices and other equipment were being tagged as inventory items on a consistent basis.*	*The Senior Accountant will keep an inventory of all capital equipment. IT departments will maintain an inventory list at each school site and submit quarterly. According to the Strategic Plan 2018 – 2020, an asset management system will be implemented in 2018 to track, tag, and inventory all capital equipment and maintain maintenance schedules. Training is forthcoming for charter school staff during the first quarter of next year.*
16	Credit Card Logs are not retained. This is a violation of Florida record retention laws. Schools should maintain these records in compliance to State of Florida Record Retention law.	• CME – Noted Credit Card Control Log placed in use 11/7/16. • OES - Noted Credit Card Control Log placed in use during 2016/2017 school year. • OMS – Noted Credit Card Control Log placed in use 2/14/17. • OHS – Noted Credit Card Control Log placed in use 8/9/17.	*All schools are currently maintaining credit card logs*

	Internal Audit Recommendation	CLA Result of Follow-Up Procedures	Management's Response
17	The accounting for internal funds is done in Excel by school and fund codes. This workbook is not reconciled to the general ledger account balances in JD Edwards and balances are not maintained current. The workbook is updated weekly not daily. Lastly, prior versions of the file are not retained. Charter School Authority management should evaluate accounting software options for the purpose of maintaining accurate, detailed and auditable accounting records for internal fund accounts. They may wish to consider the software used by the Lee County School District or potentially develop a method for using JD Edwards for this purpose. Whatever software is identified it must be accessible to school staff to provide timely balance information for each internal fund account.	Per Britt Martin, the internal funds are accounted for using the City's JD Edwards accounting software. Additionally, CLA noted general ledger detail requested for receipts and disbursements testing was exported from JD Edwards.	*Fund balance sheets are accounted for in JD Edwards and weekly updates are provided.*
18	Job descriptions for secretaries do not include their responsibilities of cash handling. Cash handlers should have cash handling training provided by the City of Cape Coral's Financial Services Department and receive a certificate. Charter School Authority management should revise the secretary job description to include the responsibility of cash handling and require secretaries to attend cash handling training. Charter School Authority management should also consider incorporating this training into its policies and procedures.	Per the updated Standard Operating Guide to be approved at the December 12, 2017 Charter School Governing Board meeting, generally the Principal's secretary will be assigned to act as the School's cash custodian. "The Cash Custodian is responsible for the daily collection of money, safe guarding of cash, depositing of money into the bank, and forwarding all supporting documentation to the Charter School Bookkeeper." Additionally, cash handling training was provided on July 26, 2017, and all four school secretaries were included on the sign-in sheet. The November 14, 2017 revised Secretary job description also includes cash handling responsibilities.	*Governing Board approved on November 10th 2017 the addition of new language in the job description for secretaries that included a specific description of cash handling responsibilities.*

	Internal Audit Recommendation	CLA Result of Follow-Up Procedures	Management's Response
2. Internal Audit Reportable Conditions and Recommendations			
1	Charter School Authority has not specified how undesignated donations should be allocated. Therefore, this determination has been left to school staff. The practice has been to deposit all undesignated collections into "Staff Funds." The Charter School Governing Board and Charter School Authority management should review and revise policies and procedures on the allocation of non-designated donations. Charter School Authority management should also allocate funds strategically and with an approved monies for the benefit of the schools.	Per the updated Standard Operating Guide to be approved at the December 12, 2017 Charter School Governing Board meeting, "All undesignated donations will be considered as follows: 25% to Principal's Discretionary Fund account and 75% to the Technology Fund account."	*As a matter of clarification, 25% will be designated to the Authority's general fund to be used according to the principal's discretion, and 75% will be designated to the Authority's general fund to be used for technology-related purposes.*
2	Two hundred payments were tested and we found one paid check request that exceeded the temporary approver's designated dollar amount. The payment processor and designated approver should be aware of the authorized dollar amounts. Recommend attaching the limit authorization form with the payments as documentation. Charter School Authority management should have a written policy documenting the process.	CLA selected a sample of 15 disbursements from each school, for a total of 60, for the period 3/1/17 through 6/30/17. There were no instances noted where a temporary approver was noted in place of the Superintendent. The updated Standard Operating Guide to be approved at the December 12, 2017 Charter School Governing Board meeting mentions certain instances where the Superintendent or "designee" approval is required; however, the process of assigning a designee and his or her authority in the absence of the Superintendent is not clearly described within the updated Standard Operating Guide.	*The Superintendent is responsible for assigning a principal as a designee in his/her absence as a temporary approver. The Delegation of Authority Form must be completed in advanced and submitted to the Business Manager. This form has been revised to state the maximum expenditure is not to exceed the $50,000. Copies will be made to the administrative staff and their secretaries for record keeping purposes.*

	Internal Audit Recommendation	CLA Result of Follow-Up Procedures	Management's Response
3	The internal fund checking account cash balance exceeds the FDIC insurance limit of $250,000. Schools should either have different checking accounts to ensure money is insured by FDIC or diversify their deposits into a saving plan or an investment plan. Or the schools should modify their Standard Operating Guide to a policy they will comply with.	Per the updated Standard Operating Guide to be approved at the December 12, 2017 Charter School Governing Board meeting, "Depositories in which internal funds are kept must be qualified public depositories, approved by the Charter School Governing Board, required to furnish the same type of security for deposits as required for other Charter School funds."	*All depositories are qualified public depositories approved by the Governing Board.*

Exhibit C

Perpetual Ticket Inventory Example

2014-2015 Game Ticket List of Individual Games

Exhibit C
Cape Coral Charter School Authority
Perpetual Ticket Inventory Example

Date	Type	Opponent	Ticket Color	Beg Ticket #	End Ticket #	Number Attached to Sheet	Total Ticket Sold	Cost / Ticket	Total Cost	Deposit Date	Receipt Number	Receipt Amount	Variance	Variance Explanation
4/17/2017	Baseball	FL Moado	Blue	28483	28500	2	16	$ 5.00	80.00	4/20/2017	8134	$ 80.00	0.00	
5/16/2017	Baseball	Regionals	Blue	44798	45000	2	201	$ 7.00	1407.00	5/22/2017	8282	$ 1,400.00	-7.00	Comp Ticket approved by Athletic Direct
5/9/2017	Softball	Regionals	Orange	44453	44500	2	46	$ 7.00	322.00	5/11/2017	8257	$ 329.00	7.00	Donation
2/6/2017	Basketball - Boys	Districts	White	29896	30000	2	103	$ 6.00	618.00	2/7/2017	7920	$ 626.75	8.75	Donation
						8	366		$ 2,427.00			$ 2,435.75	$ 8.75	

	Sold	Attached
Blue	217	4
Orange	46	2
White	103	2
	366	8

	Blue	White	Orange	
Beginning Inventory from Prior Year:	398	75	-	
Tickets Acquired during Fiscal Year:	9,000	6,000	6,000	
Actual Inventory Beginning	9,398	6,075	6,000	
Tickets Sold:	217	103	46	
Tickets Attached to Forms:	4	2	2	
Remaining Tickets	9,177	5,970	5,952	
Ending Inventory Count	9,177	5,970	5,952	Remaining tickets should be counted and available for audit purposes.
Variance:	-	-	-	

Item Number:	**9.B.**
Meeting Date:	**1/9/2018**
Item Type:	**SUPERINTENDENT REPORT:**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:

System Updates: Interim Superintendent Jacquelin Collins

SUMMARY:

ADDITIONAL INFORMATION:

Item Number:	**10.A.**
Meeting Date:	**1/9/2018**
Item Type:	**CHAIRMAN REPORT:**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:
Chairman Robert Zivkovic

SUMMARY:

ADDITIONAL INFORMATION:

Item Number:	**11.A.**
Meeting Date:	**1/9/2018**
Item Type:	**FOUNDATION REPORT:**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:

Gary Cerny, Foundation President

SUMMARY:

ADDITIONAL INFORMATION:

Item Number:	**12.A.**
Meeting Date:	**1/9/2018**
Item Type:	**STAFF COMMENT:**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:

Projects Update: Danielle Jensen, Director of Procurement and Food Services

SUMMARY:

ADDITIONAL INFORMATION:

Item Number:	**12.B.**
Meeting Date:	**1/9/2018**
Item Type:	**STAFF COMMENT:**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:

School Update: Amanda Sanford, Principal, Oasis High School

SUMMARY:

ADDITIONAL INFORMATION:

Item Number: 13.A.
Meeting Date: 1/9/2018
Item Type: UNFINISHED BUSINESS:

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:

Discussion of Superintendent's Contract Negotiations - Member Boyer

SUMMARY:

ADDITIONAL INFORMATION:

ATTACHMENTS:

	Description	Type
🗋	Superintendent Contract and Exhibit A (Job Description)	Backup Material

EMPLOYMENT CONTRACT BETWEEN
JACQUELIN D. COLLINS AND
THE CAPE CORAL CHARTER SCHOOL AUTHORITY

This employment contract made and entered this _____day of January 2018, by and between the Cape Coral Charter School Authority (hereinafter referred to as Authority) and Jacquelin D. Collins, (hereinafter referred to as Superintendent).

WHEREAS, Authority desires to provide Superintendent with a written employment contract to enhance administrative stability and continuity within the Cape Coral Charter Schools, which Authority believes improves the quality of its overall educational program; and

WHEREAS, Authority and Superintendent believe that a written employment contract is necessary to describe the relationship and to serve as the basis of effective communication between them as they fulfill their governance and administrative functions in the operation of the education program of the schools;

NOW, THEREFORE, Authority and Superintendent, for the consideration herein specified, agree as follows:

1. Duties

Superintendent agrees during the period of this contract to faithfully perform her duties and obligations in such capacity for the Authority including, but not limited to, those duties required by federal law, state law, the City Charter of the City of Cape Coral, Chapter 26 of the City of Cape Coral Code of Ordinances, as amended, as well as the duties set forth in the Superintendent's job description attached as Exhibit "A". Superintendent shall devote her full time, attention and energy to the business of the Cape Coral Charter Schools. She will not accept any form of employment other than that as Superintendent of the Cape Coral Charter Schools during the term of this and any subsequent contracts if she is employed as Superintendent of the Cape Coral Charter Schools unless

specifically approved by the Authority.

2. Term

Authority, in consideration of the promises herein contained of Superintendent, hereby employs and Superintendent hereby accepts employment as Superintendent of Cape Coral Charter Schools for a term commencing January ____, 2018 and ending June 30, 2019.

3. Compensation

Authority shall pay Superintendent at an annual salary rate of one hundred seventeen thousand dollars ($117,000.00) per year. Superintendent's compensation will be increased to one hundred twenty thousand dollars ($120,000.00) per year provided the Superintendent receives a positive evaluation in June 2018 (see paragraph 7). Any adjustment to the Superintendent's rate of compensation after June 2018 will be negotiated by and between the Authority Board and the Superintendent. Superintendent is not eligible to receive pay increases authorized for instructional staff or non-instructional administrators, unless the Superintendent position is expressly included in the authorization.

4. Benefits

Authority agrees to provide benefits that include, but are not limited to, health, term life/accidental death & dismemberment (AD&D) and long-term disability (LTD) to Superintendent. Authority will also make the employer contributions to the Florida Retirement System. Authority may make available to Superintendent a deferred compensation or other supplemental retirement plan in its sole discretion. Benefits may be changed at any time during the term of this contract by Authority. Authority will provide at least thirty (30) days' notice preceding any change or modification of benefits. Changes may include, but are not limited to, a requirement that Superintendent pays a portion of a benefit previously provided at no cost, the type of benefit plan offered, a change in group healthcare coverage, or the group health care provider. The terms, conditions, and provisions of the policy that is in effect at the time any claim is made will govern and control the procedures for filing any claim and any benefits due and

owing under the policy.

5. Leave

Upon the execution of this Agreement continuing her employment with the Authority, the Superintendent is entitled to carry over her accumulated leave that she earned under her prior contract. Superintendent shall accumulate earned leave time at a rate of 13.33 hours per month for each month worked. Such leave not used during the school year may be carried over to the next school year up to a maximum of 600 hours of total leave. If Superintendent fails to use all accrued leave exceeding 600 hours by the end of the school year, Superintendent shall forfeit all leave hours exceeding 600 hours. Upon termination or resignation, Superintendent will be paid up to the amount of Superintendent's accrued leave at the time of resignation or termination not to exceed 600 hours, except as provided in paragraph 9.C. Superintendent shall also be eligible to receive up to ten (10) days of vacation leave that must be taken during June or July at a time when the operational requirements of the charter school system do not require the presence of Superintendent. This vacation leave will not be deducted from other accumulated leave, will not be on a use or lose basis, will not be carried over if not used, and Superintendent will not be paid for any of these vacation leave days upon termination or resignation. In addition, Superintendent shall be entitled to military reserve leave time pursuant to Florida law. Superintendent shall submit written requests for leave to the Cape Coral Charter School Authority Board Chair, or in the Chair's absence, to the Vice-chair. Written approval by the Authority Board Chair, or in the Chair's absence, by the Vice-chair is required to approve Superintendent's requests for leave. Notice of requests and approvals will be provided to all members of the Authority Board. Unless she is on a scheduled leave, the Superintendent is expected to be at work, or otherwise available by telephone. During winter and spring breaks, if the operational requirements of the charter school system do not require the presence of the Superintendent, she is expected to be available by telephone.

6. General Business Expenses

The Superintendent may apply for payment of or reimbursement of actual and necessary expenses related to the performance of Superintendent's duties including but not limited to the following:

a) Reasonable professional dues and subscriptions;

b) Reasonable educational expenses to maintain or improve Superintendent's professional skills as well as expenses for travel, room, and meals for attending professional conferences, workshops, conventions, and seminars; and

c) Reasonable membership fees or dues to enable the Superintendent to become an active member in local civic clubs or organizations.

The Superintendent shall obtain the approval of the Authority Board prior to incurring any fees or travel expenses that require the Superintendent to travel more than fifty (50) miles one way. Prior approval by the Authority Board is not needed for fees and expenses that require the Superintendent to travel fifty (50) miles one way or less. In no case shall the Superintendent's expenses exceed the amount approved by the Authority in its annual budget.

Time utilized by the Superintendent performing Superintendent's duties out of the office or away from school campuses will not be deducted from the Superintendent's accumulated leave time.

The Authority shall provide Superintendent with a computer, software, fax/modem, and cell phone allowance of $80.00 per month for Superintendent to perform her job and to maintain communication. Within five (5) days after termination of employment, whether voluntary or involuntary, Superintendent shall return to Authority or its designee all equipment or items in the possession of former Superintendent that are the property of Authority. For any equipment or items not returned to Authority, Superintendent hereby authorizes Authority to withhold from any funds due Superintendent upon termination the replacement cost for any equipment or items not returned within the five (5) day period.

7. Evaluation of Superintendent

The Authority shall evaluate Superintendent by June 15, 2018 and by December 15, 2018, and by June 15 and December 15 of each subsequent year

during the term of any subsequent contracts.

8. Indemnification/ Professional Liability

Authority agrees that it shall defend, hold harmless and indemnify Superintendent from all demands, claims, suits, actions and legal proceedings, if any, brought against Superintendent in her individual capacity or in her official capacity as agent or employee of the Authority, provided the incident arose while Superintendent was acting within the scope of her employment and excluding criminal litigations. The Authority shall cover legal expenses in defense of claims and payment of judgments resulting from her functioning as Superintendent. In no case will individual Authority Board Members be considered personally liable for indemnifying Superintendent against such demands, claims, suits, action and legal proceedings

9. Termination of Contract

A. Termination by Authority with Cause. Superintendent has no property rights or other rights to continued employment except as provided herein, and nothing in this Contract shall prevent, limit, or otherwise interfere with the right of the Authority to terminate this Contract with or without cause at any time. Examples of acts by the Superintendent that will constitute grounds for the Authority to immediately terminate Superintendent "for cause" under this Contract include, but are not limited to: Conviction of a felony crime; conviction of a crime of moral turpitude such as an act of fraud or other crime involving dishonesty; violation of the Authority's Drug Free Workplace policy as it may be amended from time to time; or breach of any provision of this Contract.

In the event of termination for cause, Authority shall have no obligation to Superintendent for any salary, severance, or other compensation, or any other form of benefits under this Contract except for: (a) compensation earned prior to the effective date of termination, (b) vested benefits Superintendent has accrued under any retirement or deferred compensation plan sponsored by Authority, or (c) other benefits mandated under state or federal law for departed employees (such as COBRA health benefits).

B. Termination by Authority Without Cause. Upon the provision of at

least thirty (30) days' notice, the Authority Board by a majority vote of its membership, may terminate the employment of Superintendent without cause.

C. Termination by Superintendent. Superintendent shall provide the Authority Board at least ninety (90) days' advanced written notice of her intent to terminate this contract, or otherwise resign her position for any reason. If Superintendent fails to provide notice, Superintendent shall forfeit all accrued leave hours provided for in paragraph 5 above unless otherwise approved by the Authority Board.

In addition, Superintendent shall provide the Authority Board at least ninety (90) days advanced written notice of her good faith intent to either renew or not renew this contract. If Superintendent fails to provide notice, Superintendent shall forfeit all accrued leave hours provided in paragraph 5 above unless otherwise approved by the Authority Board.

10. Savings Clause

If, during the term of this contract, it is found that a specific clause of the contract is illegal in federal or state law, the remainder of the contract not affected by such a ruling shall remain in force.

11. Applicable Law

This contract shall be governed by and construed in accordance with the laws of the state of Florida. In the event of any litigation with respect to this contract, the parties agree that venue shall be in Lee County, Florida.

12. Assignment

This contract shall inure to the benefit of and shall be binding upon Authority and Superintendent, but may not be assigned by Superintendent.

13. Notices

Any notice required or permitted to be given under this contract, shall be sufficient if in writing and delivered to the party involved.

14. Attorney's Fees

Subject to Section 768.28, Florida Statutes, if either party breaches this contract and the other party is required to enforce the terms of this contract, the prevailing party in any litigation shall be entitled to recover all costs incurred to

and including reasonable attorney's fees prior to trial, at trial and/or on appeal. Notwithstanding the foregoing, Superintendent and Authority acknowledge and agree that Authority is entitled to the benefits of sovereign immunity as provided by Florida law and in no event, shall the Authority's liability under this section exceed the liability limits established by Section 768.28, Florida Statutes.

15. Entire Agreement

This contract contains the entire agreement concerning employment arrangements between Authority and Superintendent. This contract may not be changed, modified or amended except by a writing signed by both parties.

16. Paragraph Headings

The paragraph headings contained herein are for reference only and shall not in any way affect the meaning or interpretation of this contract.

17. Revocation of Previous Contract

All previous contracts of employment entered by Superintendent and Authority are hereby declared null and void.

IN WITNESS WHEREOF, Authority has approved this employment contract at a regular meeting and Superintendent has approved this employment contract on the day and year specified above.

SUPERINTENDENT	CHARTER SCHOOL AUTHORITY
Jacquelin D. Collins	Robert Zivkovic, Chair

APPROVED AS TO FORM:

Gail G. Roberts
Assistant City Attorney

Exhibit A
CHARTER SCHOOL SUPERINTENDENT

Duties

GENERAL STATEMENT OF JOB

Under the Direction of the Charter School Board, the Charter School Superintendent will exercise independent judgment and initiative, while complying with city, state and federal codes, ordinances, and regulations. The incumbent will report to the Board and shall have the right to participate in all discussions of the Board, but will not be a voting member. The Charter School Superintendent will be the most senior employee of the Charter School Authority. Direct reports to the Charter School Superintendent shall include school principals and others, as deemed in the best interest of the school system.

The Charter School Superintendent shall exercise all powers and perform all duties as required to initiate and maintain the highest standards of operation for the Charter School System. The Charter School Superintendent shall recommend the establishment, organization, and operation of such schools, classes, and services as are needed to provide adequate educational opportunities for all children in the Charter Schools. The Charter School Superintendent shall be responsible for directing the work of the personnel of the Cape Coral Charter Schools.

The Charter School Superintendent shall prepare an annual budget to be submitted to the Board for adoption and, when adopted, submit such budget by the required dates to the appropriate agencies or authorities as required. The Charter School Superintendent shall cooperate with federal, state, county, and municipal agencies in the enforcement of laws and rules pertaining to all matters relating to education and child welfare.

SPECIFIC DUTIES AND RESPONSIBILITIES:

ESSENTIAL JOB FUNCTIONS

Service Delivery

Direct the overall activities of planning, developing, coordinating, implementing and evaluating all Charter School services.

Direct all activities related to the Charter School's learning delivery system and program management cycle.

Initiate the development of programmatic goals and learning objectives on a Charter School-wide basis within the scope of School Board policy, administrative directives, assessed student needs, and operational constraints.

Coordinate all reporting requirements.

Direct and supervise the implementation of the Charter School's Pupil Progression *Plan.*

Direct and supervise the implementation of the Charter School's Strategic Plan.

Inter/ Intra-Agency Communication and Delivery
Maintain liaison with social, professional, civic, volunteer and other community agencies, and groups having an interest in the schools.

Maintain good public relations with parents and community groups for dissemination of information and feedback.

Provide leadership in interpreting the programs, philosophy, and policies of the Charter School to staff, students, and the community.

Provide leadership in School Improvement and Accountability, in the development of school improvement plans at school sites and the implementation of the strategic plan.

Maintain a close working relationship with Charter School employees to ensure information exchange, coordination of efforts, and general support for the decision-making process.

Establish necessary procedures for referral and cooperative planning with other agencies.

Maintain contact with other Charter Schools in Florida and other states to share and receive information on effective programs and practices.

Respond to inquiries and concerns in a timely manner.

Keep Board Members informed of potential problems or unusual events.

Serve on District, state, and community councils or committees as appropriate.

Professional Growth and Improvement
Keep informed about current research, trends, and best practices in all areas and disseminate information to appropriate personnel.

Maintain a network of peer contacts through professional organizations.

Keep informed about current research, trends, and best practices and disseminate information to appropriate personnel.

Maintain expertise to fulfill project goals and objectives.

Attend training sessions, conferences, and workshops as appropriate to keep abreast of current practices, programs character education, and legal issues.

Systemic Functions
Serve as liaison between the State Department of Education, the Lee County School Board and the Charter Schools in communicating and planning program requirements of the state statutes, State Board of Education rules and regulations, and mandated federal programs.

Work cooperatively with the Charter School Superintendent and Executive Directors in planning, organizing, developing, and evaluating the implementation of the school-based management plan of the Charter School.

Provide leadership in the development of educational specifications for new facilities and equipment.

Report on the status of curriculum and learning programs and services at the request of the Board Members.

Provide leadership in the preparation for and conducting of collective bargaining negotiations.

Provide leadership in the development of policies and administrative guidelines.

Prepare School Board meeting agendas.

Coordinate annual performance appraisals and make recommendations for appropriate employment action on all personnel.

Develop, recommend, and administer the Charter School budget.

Provide leadership to the Charter School Superintendent's Executive Team.

Provide process and leadership in projecting FTE.

Assist in the selection of all administrative staff.

Model characteristics of citizenship, character education (as defined by the Character Counts! Program), and literacy.

Perform other incidental tasks consistent with the goals and objectives of this position.

Leadership and Strategic Orientation
Provide overall leadership and appropriate resources for ongoing Charter School-wide curriculum development.

Provide leadership for purposeful articulation among all instructional levels as well as between basic and special programs.

Establish and provide leadership for a collaborative team to ensure that curriculum and learning development initiatives are student focused and aligned with the Charter School mission and beliefs, school goals and improvement plans.

Provide leadership and assistance to school personnel in the use of assessment data for the improvement of instruction.

Provide leadership in planning and acquiring appropriate teaching materials, textbooks and equipment.

Provide leadership for the Southern Association of Colleges and Schools accreditation process.

Provide leadership for school improvement initiatives.

Provide leadership for emerging, innovative, and special programs.

Provide leadership and direction for assigned areas of responsibility.

Provide leadership and guidance in the development of annual goals and objectives for assigned department or program.

Implement the Charter School's goals and strategic commitment.

Exercise proactive leadership in promoting the vision and mission of the Charter Schools.

Set high standards and expectations and promote professional growth for self and others.

Utilize appropriate strategies and problem-solving tools to make decisions regarding planning, utilization of funds, delivering services, and evaluation of services provided.

Demonstrate initiative in identifying potential problems or opportunities for improvement and take appropriate action.

Use appropriate styles and methods to motivate, gain commitment, and facilitate task accomplishment.

ADDITIONAL JOB FUNCTIONS

Performs related work as required.

MINIMUM QUALIFICATIONS:

A Bachelor's degree from an accredited college or university in Education, Public Administration, Finance, Business or related field. Graduation from an accredited university with a Master's Degree in Education, Public Administration, Finance, Business, or related field. A PhD in Education is preferred. 7+ years of increasingly responsible professional management experience in an educational institutional setting. Previous Florida School System experience, Charter School System experience, and a secondary language (Spanish preferred) preferred.

ADDITIONAL MINIMUM QUALIFICATIONS REQUIRED: KNOWLEDGE. SKILLS, AND ABILITIES:

Knowledge of effective school concepts and principles.

Knowledge of state-of-the-art research and proven best practices in K-12 education.

Knowledge of principles and concepts for continuous quality improvement in education.

Knowledge of learning theory, program planning, curriculum development, and management of instructional programs.

Knowledge of statutory and regulatory requirements in areas of school budget and finance, educational facilities, and human resources.

Ability to supervise people.

Ability to plan and present information to the public.

Ability to facilitate various size groups using facilitative leadership skills.

Ability to make decisions based on relevant information.

Ability to understand the Course Code Directory and Florida Statutes.

Extensive understanding of the Pupil Progression Plan.

Ability to balance several job functions at one time and work under a heavy workload.

Ability to work cooperatively with School Board members, school personnel, community, and other departments and agencies. Good interpersonal and communication skills.

Ability to analyze statistical data for trends and standard performance in various programs and to develop strategies for improvement.

Ability to represent the Charter Schools at state and regional functions.

Ability to use computers and software applications.

Ability to assign and review the work of subordinate employees and to provide effective leadership at all times.

Ability to establish and maintain working relationships with supervisor, support staff and other City departments.

Ability to develop and maintain effective working relationship with the public, other public agencies, the media, City Officials, etc.

Ability to promote the Charter Schools and to network with other school Superintendents.

Ability to successfully complete criminal and financial background check, physical exam, drug screen and other appropriate job-related testing.

Ability to obtain a valid Florida Drivers' License within 30 days.

Ability to attend evening and weekend Board meetings and other meetings as required.
Knowledge of advanced office software and equipment.

Has extensive knowledge of advanced modern office support functions.

Has extensive knowledge of report and record maintenance principles and techniques.

Has thorough knowledge of principles and practices of effective administration, to include directing, planning, evaluating, and organizing.

Has thorough knowledge of business English, the application of such to a variety of formats and styles, and editing principles and techniques.

Is skilled in both written and oral communications for effective expression and clarity.

Can analyze situation quickly and objectively.

Can effectively utilize a variety of modern office equipment, i.e., computers, facsimile machines, and copiers.

Can demonstrate consistent tact and courtesy in frequent public contact.

MINIMUM STANDARDS REQUIRED:

Physical Requirements: Tasks involve some walking, standing; some unassisted lifting, carrying, pushing and/or pulling of moderately heavy objects up to 50 pounds. Tasks may involve extended periods of time at a keyboard, with extended periods of visual concentration.

Data Conception: Requires the ability to compare and/or judge the readily observable, functional, or composite characteristics (whether similar to or divergent from obvious standards) of documentation, accounts, permits, evidence, and reports.

Interpersonal Communication: Requires the ability to speak and/or writing to convey or exchange information. Includes giving and receiving instructions, assignments and/or directions.

Language Ability: Requires the ability to read a variety of materials relevant to government, legal, and city administration operations that range from moderate to complex levels. Requires the ability to communicate with numerous individuals from a broad array of backgrounds.

Intelligence: Requires the ability to analyze and interpret problems, and draw valid conclusions in task processing and prioritization. Requires the ability to coordinate accurate completion of multiple tasks within established time frames, i.e., moderate to long range planning principles and techniques.

Verbal Aptitude: Must communicate efficiently and effectively in Standard English, both oral and in writing. Must speak with poise, confidence, and voice control.

Numerical Aptitude: Requires the ability to add, subtract, multiply and divide; calculate decimals and percentages to interpret plans and graphs.

Form/Spatial Aptitude: Requires the ability to inspect items for proper length, width and shape, and visually read various information.

Motor Coordination: Requires the ability to coordinate hands and eyes accurately in handling, sorting, and filing documents, and in processing keyboard tasks.

Manual Dexterity: Requires the ability to utilize a variety of modern office equipment. Must have minimal levels of eye/hand/foot coordination.

Color Discrimination: May require the ability to differentiate between colors or shades of color depending on department of assignment.

Interpersonal Temperament: Requires the ability to deal with people from a variety of departments in both giving and receiving instructions. Requires the ability to apply consistent tact and courtesy in frequent public contact. Must be able to perform under stress of deadlines.

Physical Communication: Requires the ability to talk and hear: (talking: expressing or exchanging information by means of spoken words; hearing.

Environmental Requirements: Tasks are regularly performed without exposure to adverse environmental conditions, e.g., dirt, cold, rain, fumes.

Item Number: 13.B.
Meeting Date: 1/9/2018
Item Type: UNFINISHED BUSINESS:

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:

Discussion of Transportation Issues with District Associates - Member Nelson

SUMMARY:

ADDITIONAL INFORMATION:

Item Number:	**14.A.**
Meeting Date:	**1/9/2018**
Item Type:	**NEW BUSINESS:**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:

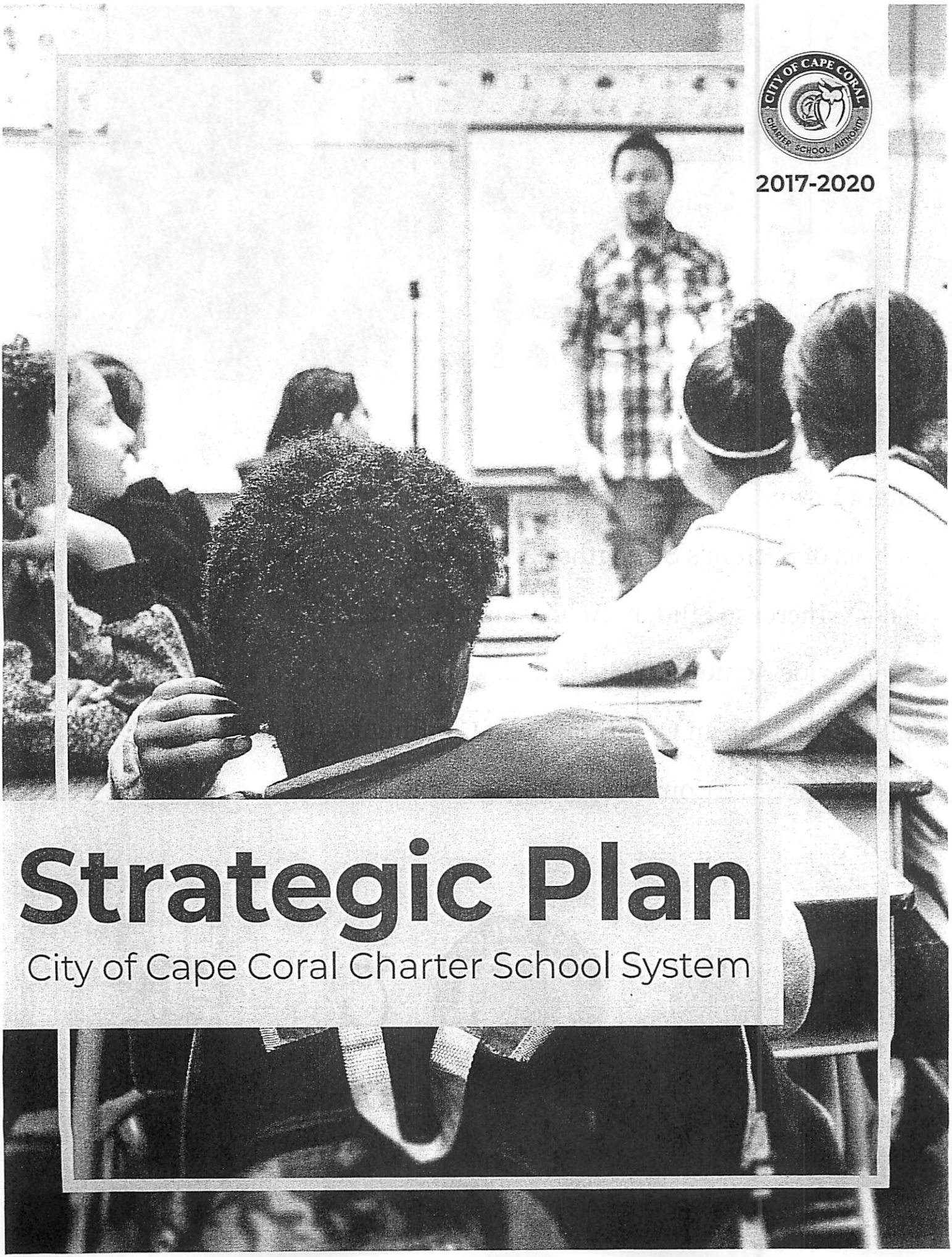
Approval of City of Cape Coral Charter School System Strategic Plan 2017-2020 - Interim Superintendent Collins

SUMMARY:

ADDITIONAL INFORMATION:

ATTACHMENTS:

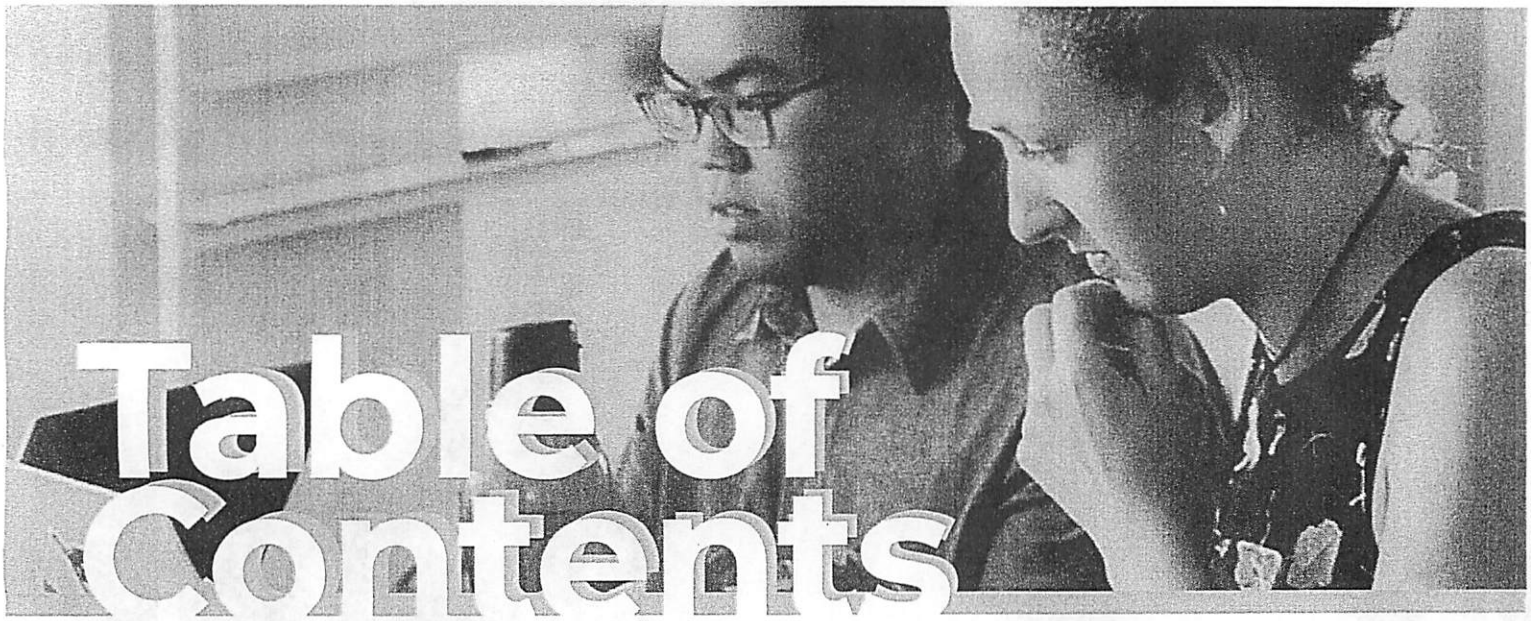
	Description	Type
	City of Cape Coral Charter School System Strategic Plan 2017-2020	Backup Material



2017-2020

Strategic Plan

City of Cape Coral Charter School System



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Goal #2: Become an Organization of Continuous Improvement.....17

Goal #3: Increase Community Engagement.....25

OUR VISION

"Four Schools, One Vision"

We believe that everyone can succeed in a safe and nurturing learning environment through positive partnerships between parents, schools, and the community.

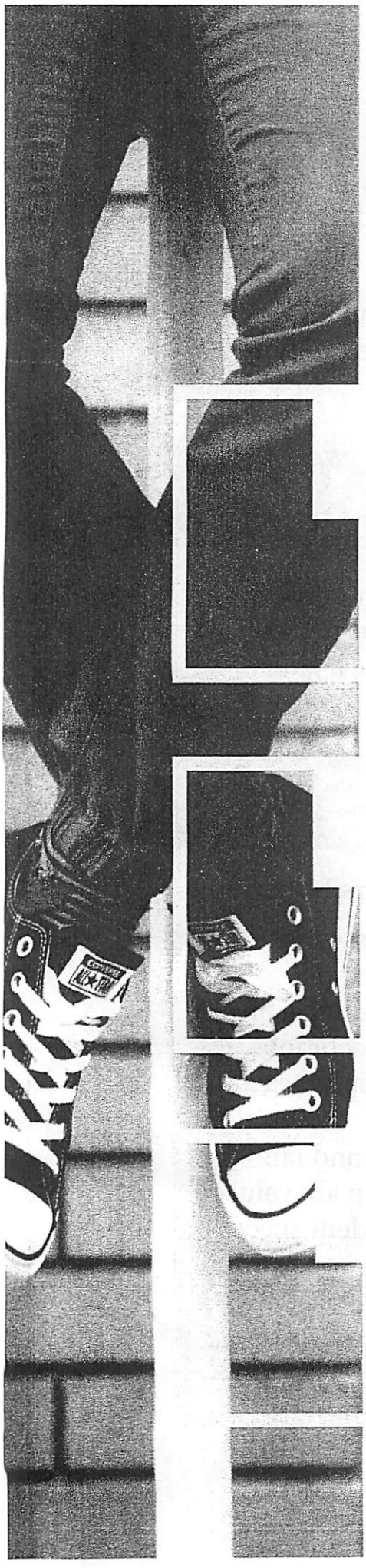
OUR MISSION

Our mission is to create a K-12 system that strives to empower students to be independent, responsible life-long learners who value personal integrity, academic achievement, and have a global impact.

CORE VALUES

The schools in the Cape Charter School Systems believe:

- That school should teach knowledge and cultural literacy within a rigorous curriculum that is relevant to students' needs, and stimulates their natural curiosity, imagination, and thinking skills.
- That student achievement is a result of high staff expectations, quality lessons, challenging curricula, and differentiation in teaching and learning.
- That our schools have created a unique environment and family atmosphere where a sense of community and citizenship are valued, and a collective responsibility is created to promote student success.
- That by focusing on our true customers- the student, we are able to infuse the character traits of love, kindness, respect, teamwork, compassion, and cooperation into their daily lives, making our schools the happy and positive enviornments for which they are recognized.



Student Learning and Achievement

Initiative 1.1: Provide highly effective instruction in every classroom that ensures consistent delivery of quality curriculum using stategies that address the learning needs of all students and provides real world applications

Initiative 1.2: Foster a quality enviornment where every student will achieve personal and academic growth.

A Healthy and Safe Enviornment

Initiative 2.1: Provide a healthy enviornment conductive to teaching and learning.

Stakeholder Involvement

Initiative 3.1: Actively pursure and cultivale parents, community and business relationships with the Cape Coral Municipal Charter School System.

SYSTEM STRENGTHS

Nurturing Educators and a Cooperative Family Environment.

Community/area support and Positive Reputation.

Highly Qualified Faculty and Staff; Leadership with High Expectations.

Challenging Curriculum that is Flexible and Diverse.

Accelerated and Competitive College Bound Academics – STEM, AP, SUMMIT, and AICE Cambridge.

Matrix Curriculum for Accelerated Elementary and Middle School Programs.

Student-led Initiatives for Public Engagement, Discourse and Consumption.

DEVELOPMENT NEEDS

Data-driven Decision Making Verified by Accurate Data Analysis and Interpretation.

Increasing Teacher/Staff Pedagogical Skills and Effectiveness.

K-12 Alignment and Modified Curriculum Development to Improve Student Achievement.

Technology Resources Supported by a Comprehensive Budget.

Transparent Resource-Allocation and Facility Maintenance.

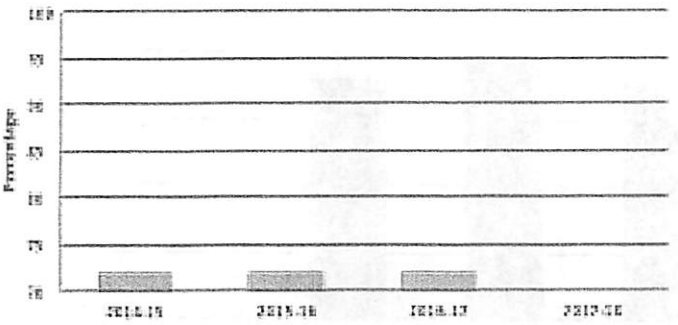
Recruitment and Retention of Highly Qualified Educators.

Enhanced and Manageable System-wide Digital Security Platform.

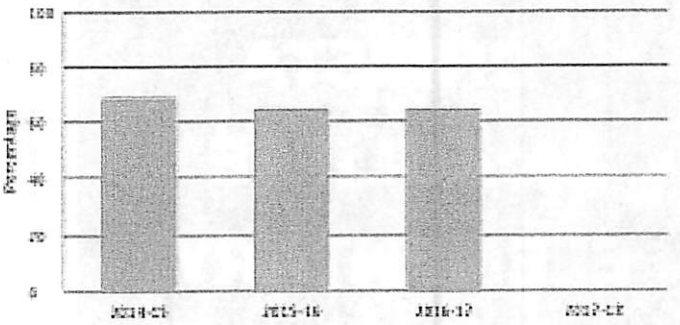
System-wide Purpose that Communicates the Unity and Common Direction of Schools

Priority Goal #1

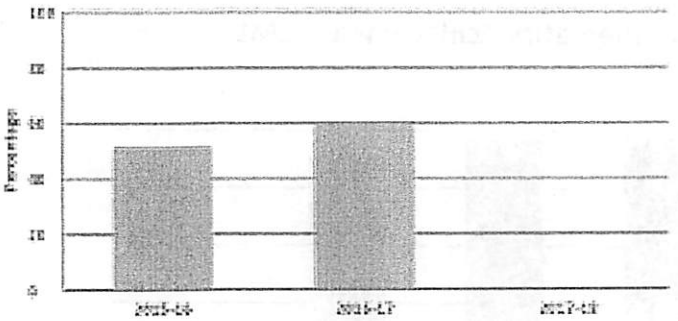
ELA Achievement - OES



Mathematics Achievement - OES



ELA Learning Gains - OES



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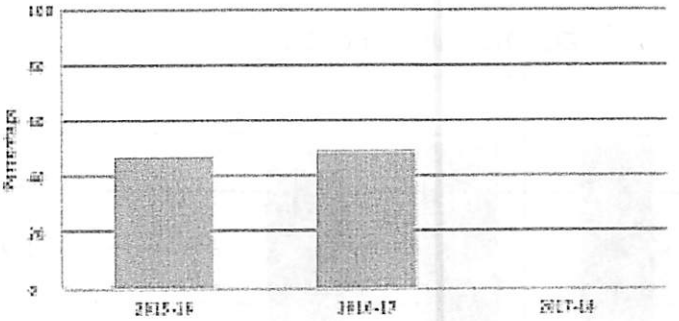
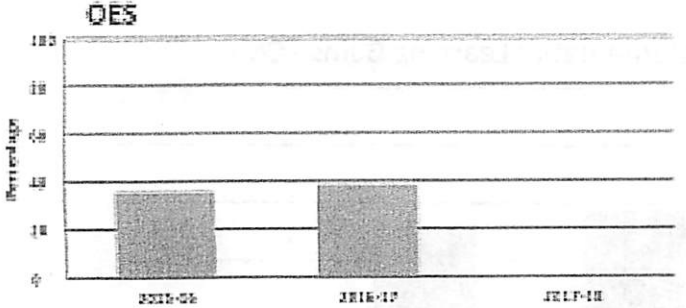


ELA Learning Gains for the Lowest 25% - OES



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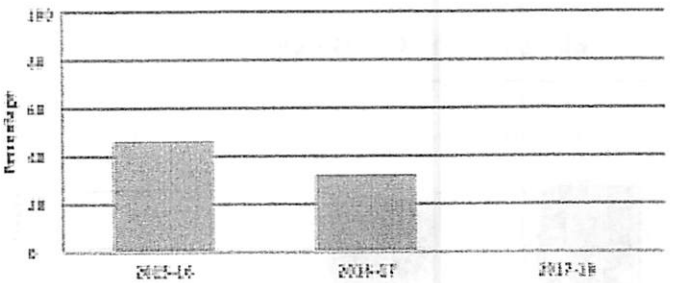
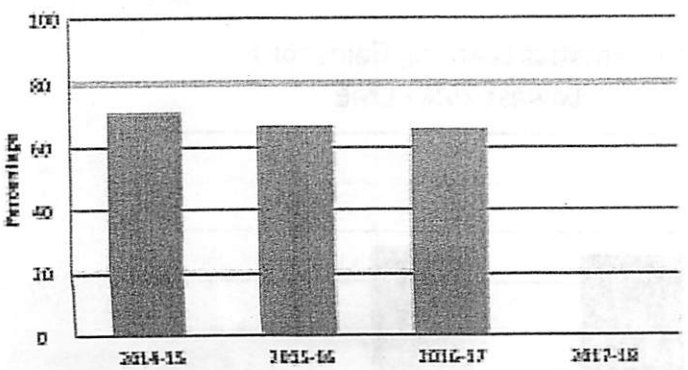
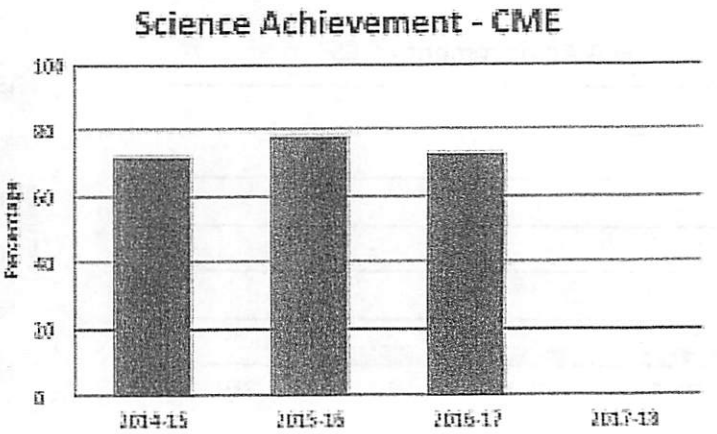


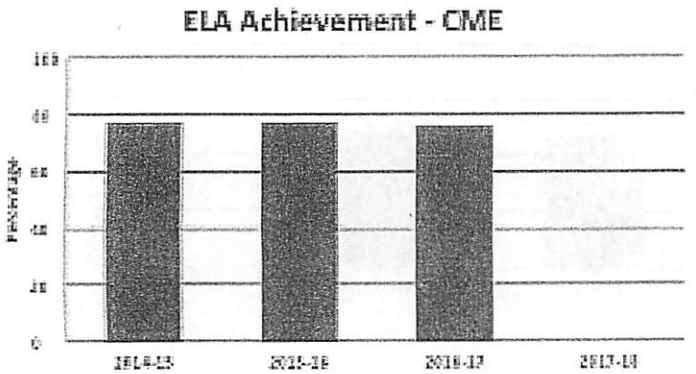
Science Achievement - OES

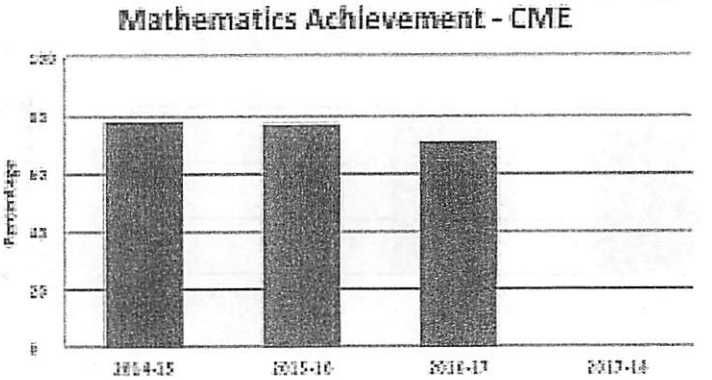


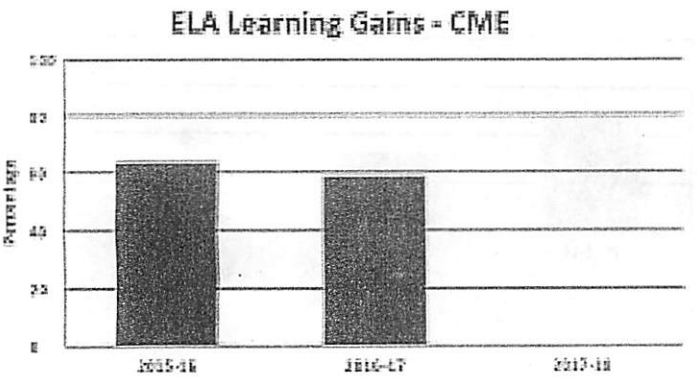
OASIS ELEMENTARY SCHOOL

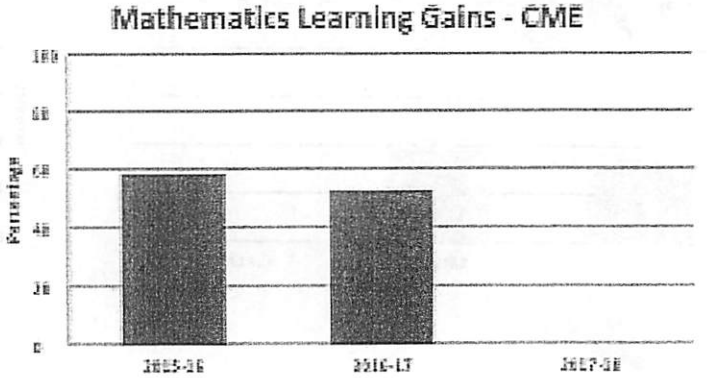
CHRISTA McAULIFFE ELEMENTARY

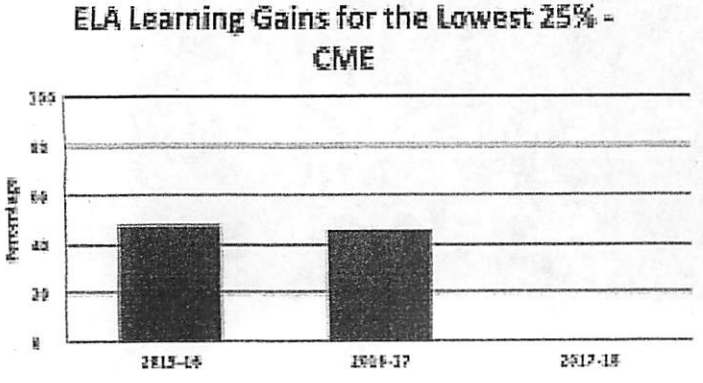


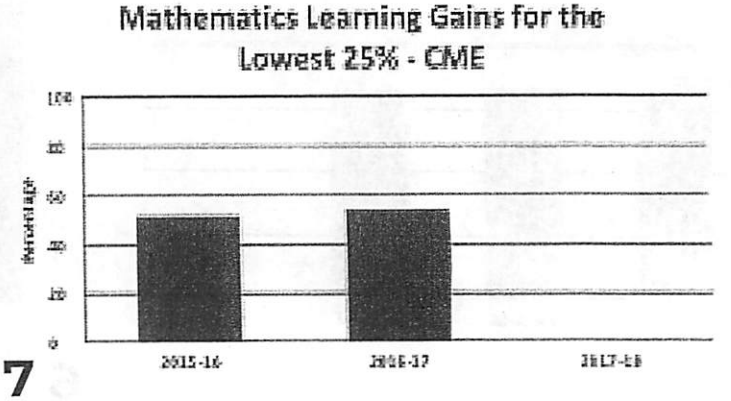




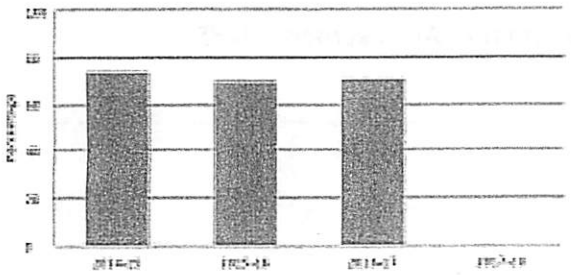




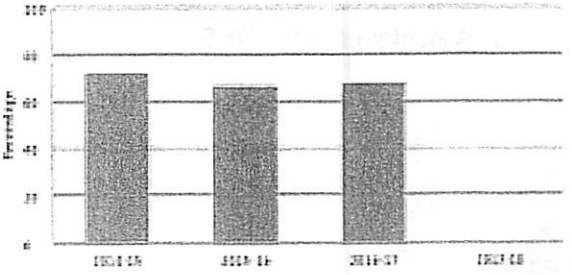




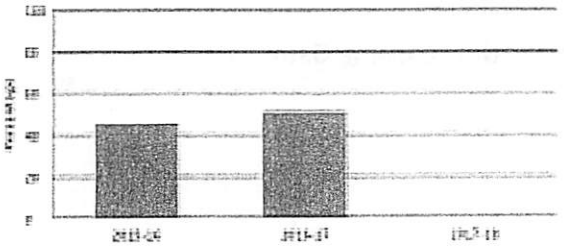
ELA Achievement - OMS



Mathematics Achievement - OMS



ELA Learning Gains for the Lowest 25% - OMS



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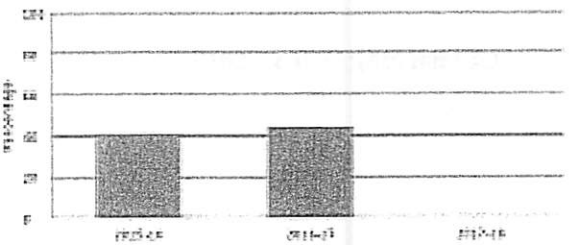
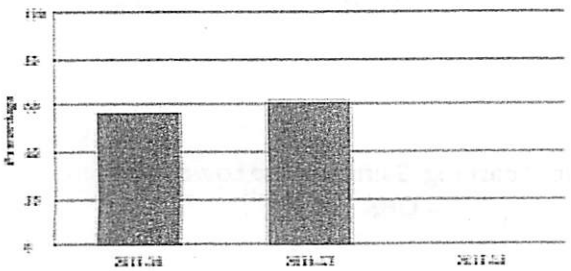


ELA Learning Gains - OMS



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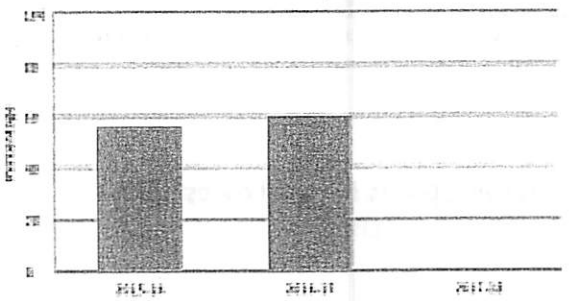
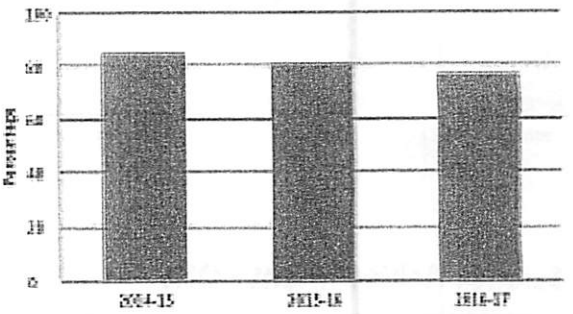
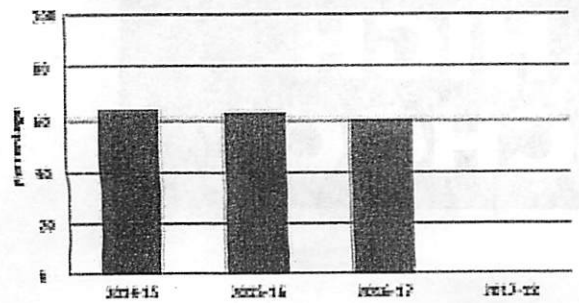


OASIS MIDDLE SCHOOL

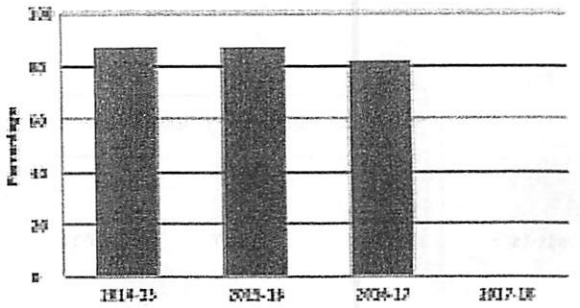
Middle School Acceleration - OMS



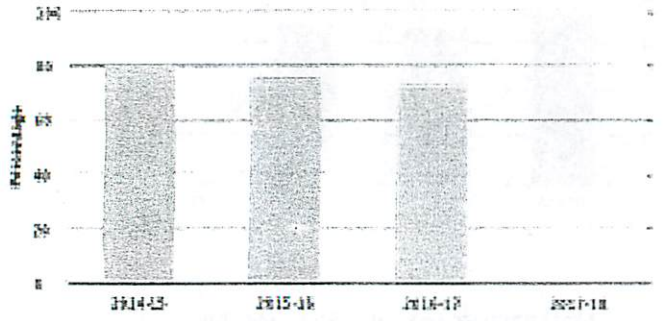
Science Achievement - OMS



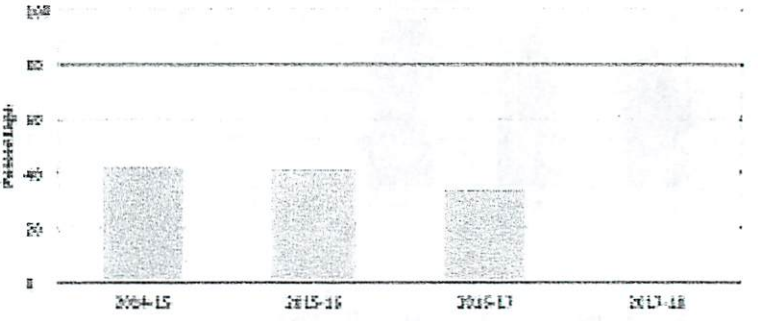
Social Studies Achievement - OMS



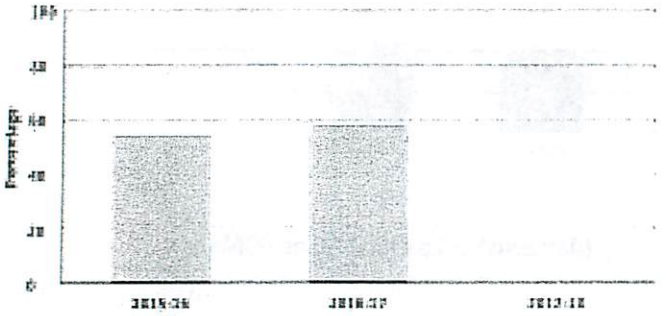
ELA Achievement - OHS



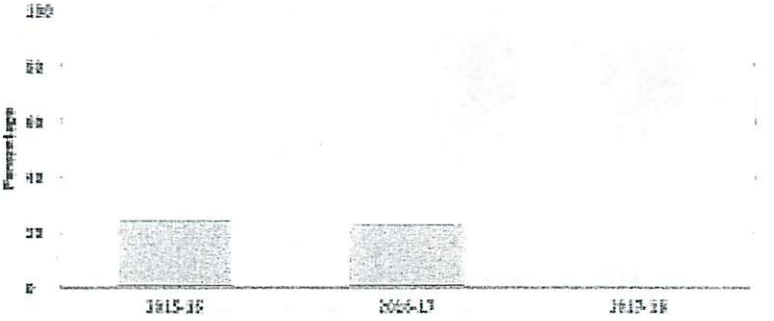
Mathematics Achievement - OHS



ELA Learning Gains - OHS



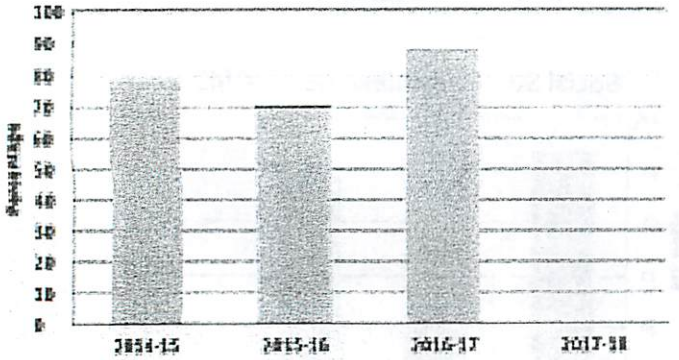
Mathematics Learning Gains - OHS



ELA Learning Gains for the Lowest 25% - OHS

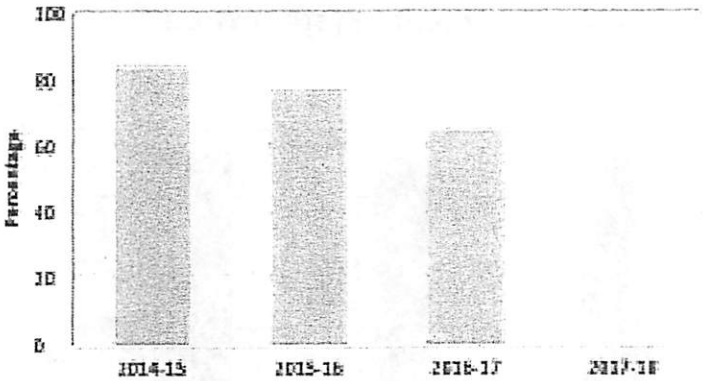
Mathematics Learning Gains for the Lowest 25% - OHS

Science Achievement - OHS

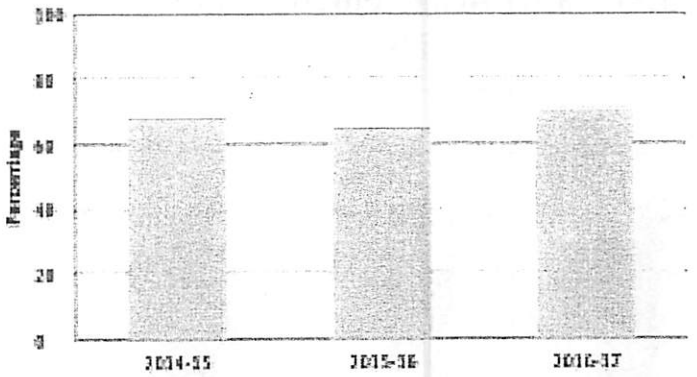


OASIS HIGH SCHOOL

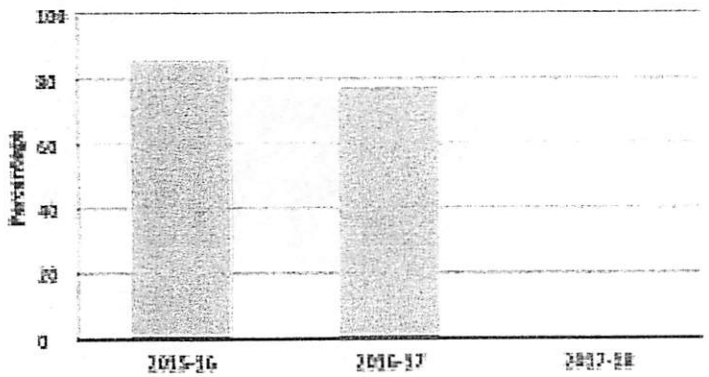
Social Studies Achievement - OHS



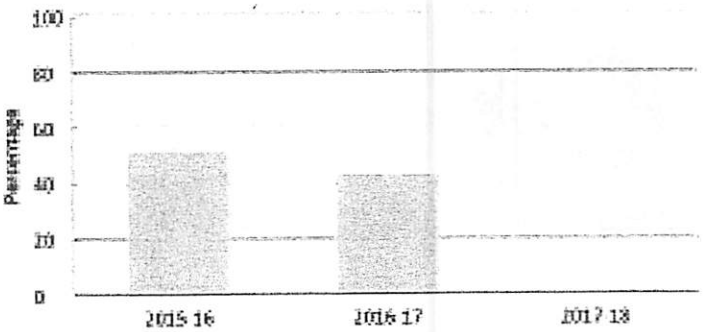
College and Career Acceleration - OHS



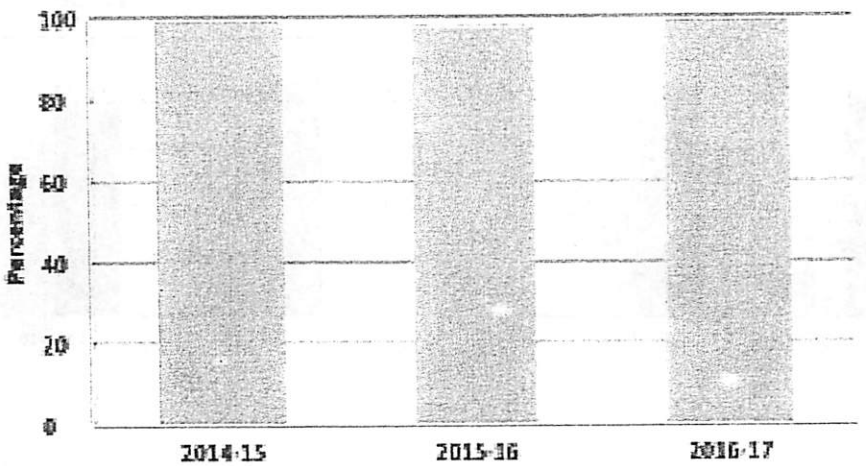
AICE Exam Achievement - OHS

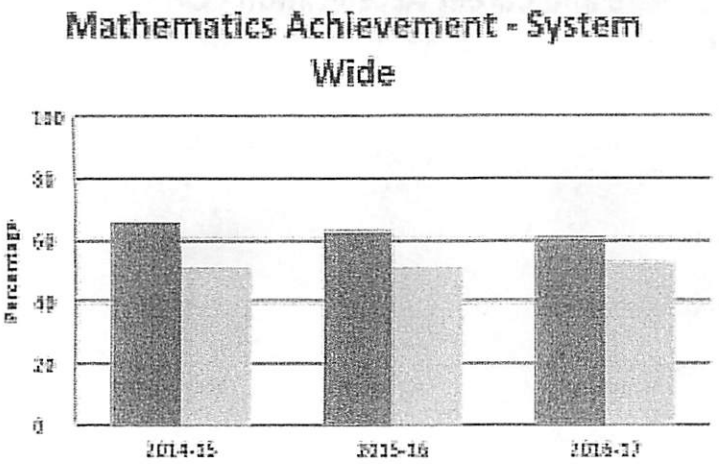


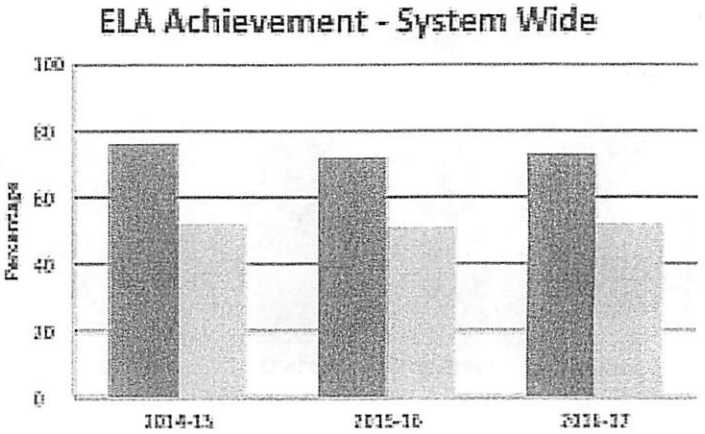
Advanced Placement Exam Achievement - OHS



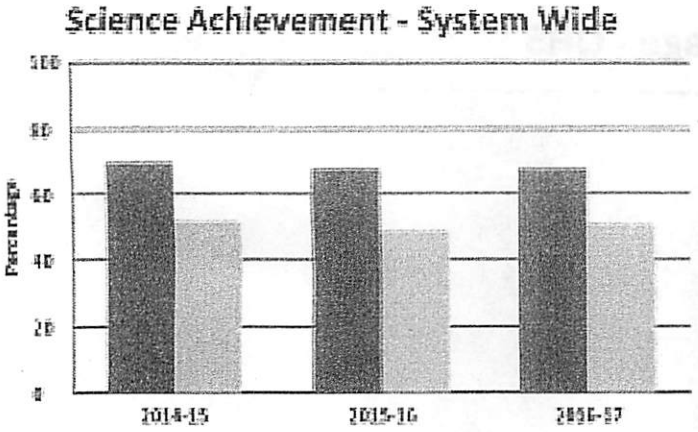
Graduation Percentage - OHS

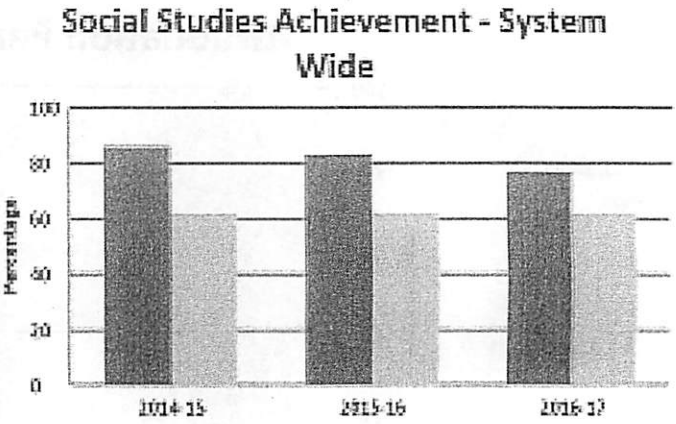






SYSTEM WIDE ACHIEVEMENTS





Objectives	Activities for Accomplishing Each Goal	Responsibility (who will carry out this goal)	Timeline (When will this be accomplished)	Measures
GOAL #1: INCREASE STUDENT ACHIEVEMENT				
Target 1: Student achievement milestones will continue to increase within the next three years (achievement scores, learning gains in ELA, math and science)				
Strategy :1 Develop an institutional capacity for data driven decision making that can be verified by simulation and data analysis, which will provide evidence based practices for improved student performance.				
Objective 1: Train staff in the collection, application and monitoring of useful data	Administration of math quarterly assessments and interpretation workshops of assessment data Interpretation of STAR ELA data MTSS screening data and appropriate program implementation Generalized data interpretation workshops	Administration Mathematics Curriculum Specialist, MTSS Intervention specialists for ELA outside professional development organizations	Beginning 10/2017 On-going each year	Improved FSA scores in mathematics grades K - 12 Improved FSA scores in ELA grades K - 12 Improved FSA scores in Science grades 5+ Increased performance in STAR reading and math performance assessments
Objective 2: Staff will implement and monitor the use of system wide tools and procedures to include formative	Khan Academy - Implementation of software with data feedback Math Quarterly	Administration and Math Curriculum Specialist MTSS/REading Interventionists	Beninning 10/2017 On-going each year	Khan Academy STAR System Wide Quarterly Assessments (mathematics)

assessments and collaborative analysis of data to provide targeted instructional support and to enhance instruction.	Assessments - Data analysis quarterly meetings - for standards based curriculum planning DIBLES - screening data analyzation trainings to determine customized remediation programs Summit - MAP analysis of tracking and assessment data in high school IMplementation of STAR grades K - 12	Classroom teachers		Data team meetings quarterly DIBLES data MAP data
Objective 3: Ensure that curriculum, instruction and assessments throughout the system are monitored and adjusted systematically in response to data.	Grade level meetings - focus on data review with input from administration MTSS data training and interpretation at elementary level	Administration, Mathematics Curriculum Specialist MTSS intervention specialists Classrooms teachers	Quarterly	MTSS goals are appropriate and met with 80% accuracy within a reasonable observation period of 8 - 12 weeks.
Objective 4: Staff continuously collects, analyzes and applies learning from a variety of data sources	See above	All teaching staff	Every 8 - 12 weeks on-going throughout each school year	MTSS process For ELA and math every 8 - 12 weeks STAR reading and math quarterly Khan Academy - per skill set
Strategy 2: Increase teacher effectiveness by the acquisition, development and refinement of teacher's pedagogical skills.				
Objective 1: Identify mentors, coaches and	Development of L.E.A.D. program for	Administrators (Kelly Weeks- administrative	Implementation year: 2018	Development

induction programs that support instructional improvement consistent with the system's values and culture concerning teacher instruction and learning.	aspiring administrators	lead person) team leaders at each school, Aspiring administrators Carrie Abes (Ed Leadership intern) - development of New Teacher Induction Program and Orientation Program for Substitute Teachers	Implementation year: 2018	
Objective 2: Ensure all staff participates in continuous professional development program that is aligned with the system's needs	Curriculum Specialist to provide all math data training Differentiation in classroom training New teacher training MTSS data analysis training	Administrators - PBL and grading practices Internal and external professional development: PD Topics: Curriculum differentiation Lead teachers - APPLES MTSS Interventionists - differentiation in remediation Mathematics Curriculum Specialist - standards based curriculum	Math PD Schedule: 11/8 Eight Effective Math Teaching Practices On-going MTSS Intervention scheduled for 11/15 and on-going	Observation by administration via: Continuing Title II supporting projects by all participants PBL group discussions and curriculum plans Implementation in lesson plans Book study discussions Grading practices in FOCUS
Objective 3: Appoint system administrators and school leaders to continuously monitor, assess, support and modify system specific	STAR data analyzation for ELA and Math MTSS strategies Effectiveness and appropriateness of remediation Program	Administration	A.P.P.L.E.S. requirements by LCSD Administrative Walk-throughs and evaluations	on-going

instructional practice to ensure student success				
Strategy 3: Enhance curricular development to improve academic achievement.				
Develop and quantify with specific expectations a system wide collaborative process to horizontally and vertically align the curriculum across subject areas.	Math is our focus for vertical and horizontal alignment Add additional learning support services Implementation of Math Curriculum Specialist Pilot Math standards based programs at elementary levels Revision of mathematics progression plan at middle school level and high school level	Administrators Curriculum Specialist* Classroom Teachers	Grade level meetings will be on-going throughout the school year (organized and scheduled by Dr. Omundsen)	By year's-end grade levels will have met with previous and post grades to define areas of need. Dr. Omundsen will develop and schedule outline for curricular alignment for 2018 - 2019 year
Objective 2: Align student learning with system's vision which will be supported and acknowledged by internal and external stakeholders.	Develop focus groups (professional expertise) for PBL and other curricular needs Communicate student learning with families	Administrators Marketing Campaign	2017 - 2020	Survey results from stakeholders Focus Group Feedback
Objective 3: Ensure the system develops, coordinates, employs and modifies learning support services to differentiate curriculum to meet the fluid and unique needs of students.	Differentiation of curriculum workshops in grades K - 12 KHAN Academy STAR Reading Mastery of Learning Goal	Administrators External Professional Development Services Lee County Services	Beginning 2017 On-going each year	Improved FSA/EOC and AICE exam scores Demonstrated growth in yearly STAR progress monitoring reports Increase in students exiting MTSS process or those demonstrating MTSS gains on SIP

				plans
Objective 4: Increase the use of digital learning to research; evaluate and problem solve to effectively communicate and engage collaboratively with educator pods for deeper learning and growth expectations.	Use of Chromebooks - every day application with in-house training and outside training	MaryAnne Moniz Administration IT Network Analyst Curriculum Specialists Internal staff for Google Trainings at school level UPgrade to Microsoft 365	On-going.	In-depth lesson planning involving google applications and chromebook usage in daily classroom activities PBL implementation using technology
Objective 5: Ensure that grading and reporting are based on clearly defined criteria that represent the attainment of content knowledge and skills across grade levels and subject areas.	Consistency in weighting of grade categories Consistent grading across grade levels Workshops for secondary in assessment of content knowledge	Administration (responsible for proper implementation of grading procedures, rubrics, weighting and timely communication to parents.) Teachers	Each year	Administrators will check grades bi-weekly Quarterly checks on gradebooks, appropriate weighting Inservice and trainings as needed at all school levels.

Priority Goal #2

Objectives	Activities for Accomplishing Each Goal	Responsibility (who will carry out this goal)	Timeline (when will this be accomplished)	Measures
GAOL # 2:BECOME AN ORGANIZATION OF CONTINUOUS IMPROVEMENT				
Target 1: The Authority will create operational efficiencies that will reduce operational costs by 10% within the next three years.				
Strategy :1 System departments will develop and monitor accurate reporting systems to optimize operational efficiency.				
Objective #1: Create and maintain a transparent resource-allocation system. The system will promote and monitor transparency in the budget process so that the system is held accountable and allows everyone to understand how and why resources are being allocated.	MaryAnne will provide staff trainings as necessary for admin and staff on proper identification of line items and assignments of line items.	All departments	on-going	Improved tracking of items within line items will help make improve budgetary decisions making.
Objective #2: Transportation/ Maintenance/Custodial/ IT Departments will efficiently update and maintain inventories (parts, materials, equipment) and will make three to five year projections of anticipated needs from specific inventories.	Implementation of Asset Management System (Grable) Additional storage on site Consistent use of City Vendors Field Trip fees per student to offset transportation expenses	Transportation Maintenance Custodial IT	2018	Implementation of Asset Management System (Grable) Additional storage on site Consistent use of City Vendors Field Trip fees per student to offset transportation expenses
Objective #3:	Continue Procurement	Procurement	on-going	Measured by cost

Departments and schools will consistently prefer Lee County vendors/contract agreements or other city approved vendors whenever possible for cost savings and operational efficiency.	Training	Maintenance IT Transportation School Secretaries		savings Measured by time efficiency
Strategy #2: Engage in a system-wide cost savings initiative plan.				
Objective #1: Each school will establish a cost savings plan using 2017 as a baseline year and will establish reportable findings to the Board.	Energy Management training for all staff Conversion to LED Lighting System for all 4 schools	Maintenance Supervisor	on-going	Energy Management training for all staff Conversion to LED Lighting System for all 4 schools
Target #2: Increase teacher/employee retention by 10% per year over the next three years.				
Strategy #2: Engage in a systematic process to recruit, employ and retain a sufficient number of qualified professional and support staff to fulfil responsibilities and support the purpose and direction of the educational programs of the system.				
Objective #1: The system will optimize research tools, and consistently monitor and employ nationwide professional search engines for the recruitment of exemplary administrators, educators and support staff.	Attendance at the Florida Teach-In - Recruitment Fair in Orlando - Spring 2018 for secondary teachers and those in critical area shortage areas Expand relationships with FGCU and FSW Education/Internship Programs Contact prospective teachers from FLDOE generated lists of Highly	Administrators Superintendent Business Director Governing Board	Spring 2018 Every year	Increased retention numbers for teachers.

	Effective Teachers within the State of Florida			
Objective #2: The system will offer hiring incentives to those identified as highly qualified or qualified teachers in areas of critical shortage (secondary teachers in math and science).	Hiring bonus for those teacher in the range of $500.00 - $1000.00 per teacher in specific areas	Business Director Superintendent	2018 On-going as budget permits	Longevity student to see if teacher retention improves
Objective #3: The system will develop a succession management program for existing administrators, administrators seeking alternative executive positions and those identified as potential administrators.	Development and implementation of an administrator class for existing staff pursuing Ed-Leadership degrees entitled LEAD Program (Leadership Exploration and Development)	Assistant Principals - Kelly Weeks (lead) Principals Superintendent	2018	
Objective #4: On an annual basis the system will attach predetermined monetary dedication bonuses to teachers and support staff who have demonstrated devotion to the system, the students and parents and the school community.	Longevity Bonus for teachers based on number of years employed beginning at 5 years, 10 - 20 years, etc.	Business Director Superintendent	2018	Longevity studyt to see if teacher retention improves

Objective #5: The system will develop, implement and monitor a new teacher and substitute teacher orientation program that is in addition to the programs offered by Lee County District Schools.	New Teacher Orientation Program (½ day workshop before in-service week) Substitute teacher orientation program -run by designee from each school (½ day workshop before in-service week). Assignment of specific mentors to teachers outside of subject area team Development of "salary Package" that lists benefit value and total compensation package for prospective teachers.	Carrie Abes - Ed Leadership Intern Superintendent Administrators	Implementation:August 2018 On-going each year	Satisfaction Survey - Substitute teacher Satisfaction Survey - New Staff Increase in number and quality of applicants
Target #3: By July 1,2018 the system will develop a comprehensive technology budget with a five year forecast of capabilities and future expectations.				
Strategy #1: Establish a system-wide standard for an autonomous driven technology platform and develop a plan to ensure these standards are achieved maintained and updated.				
Objective #1: Implement system-wide communicative software programs.	Implementation of *One Call Now* communicative platform for Charter School families Schoology	Superintendent Secondary teachers Secondary Administrators	September 2017 Annual contract renewal necessary August 2017 Annual contract renewal necessary	Increase in efficiency in communicating to all families
Objective #2:	Replacement of CSADS	All staff	January 2018	Staff survey for

Implement system-wide Student Information System	database with K.I.D.S. program	KIDS support systems for training		efficiency in operations system wide
Objective #3: Establish a 3 to 5 year projection for hardware and software needs.	Asset Management Program for IT inventory (Grable)	Network Analyst IT personnel	2018	Efficiency in proactively updating equipment on a yearly basis
Objective #4: Develop 1-1 device implementation	Implementation of ChromeBooks for students: Middle school: $50,000.00 2017 High School: $50,000.00 2018 Elementary Schools $50,000.00 2019	Administrators Procurement Business Manager Superintendent	Ongoing - completion date 2019	One to One student to computer ratio by 2019
Objective #5: Professional Development for administrators, educators and support staff	Internal training: Google Classroom and basic operations	Internal Staff Experts	On-going each year	2020 all staff proficient in basic Google operations
Target #4: Increase system resource out-reach opportunities to support educational outcomes by $25,000.00 each year for the next three years.				
Strategy #1: Investigate and pursue grant opportunities, scholarships, endowments and partnerships to supplement and enhance existing fiscal resources which support instructional programs.				
Objective #1: Establish new business partnerships and convene with area leaders for out-reach opportunities.	CCCCM Foundation grants for teachers Foundation sponsored grant writing for system wide projects	Teaching Staff Administrators Superintendent	On-going beginning 2018	Administrators will report on number and amount of grants written and monies awarded in June each year.

	Contact with City's grant writing firm for educational grant listings Develop in-house grant writing committee Marketing Firms for branding purposes			
Objective #2: Publish System-wide directory of local businesses owned by parents, stakeholders and interest groups encouraging dual patronage.	Family directory participation as resource base	Foundation	On-going	Report by Foundation on number of referrals to parents from list each year.
Target #5: Ensure that all schools are safe and secure and conducive to learning.				
Objective # 1: Train administrators, teachers and support staff on proper room safety compliance regulations in order to analyze and monitor safety compliance violations on health, fire and safety inspection reports.	Safety Centers for teachers to store required safety documentation that does not leave the classroom if a teacher switches rooms Inspection storehouse (housed by Maintenance Supervisor of all inspection documents from all schools).	Maintenance Supervisor	2018	

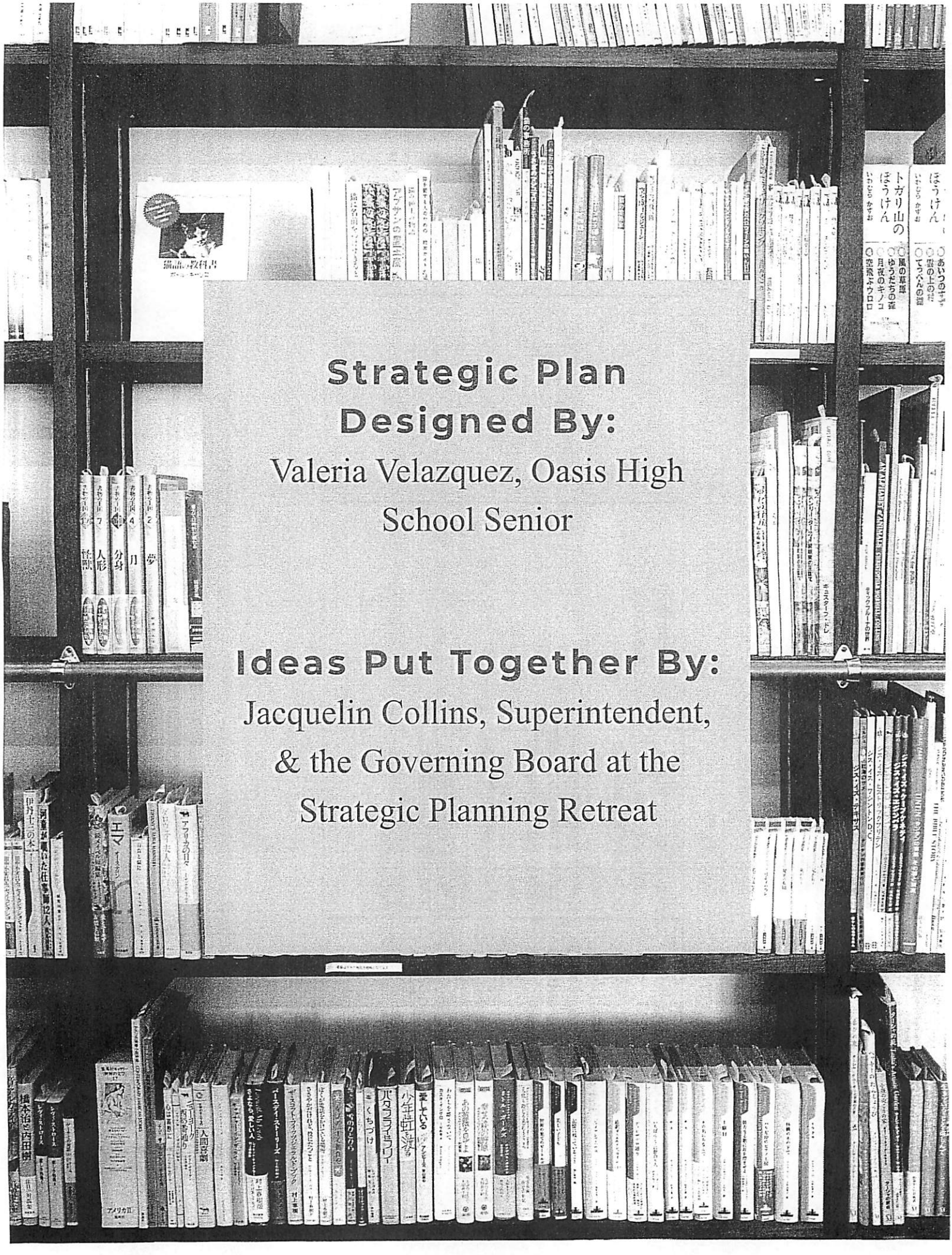
Objective # 2: Design and employe state of the art system-wide digital security platform to include internal and exterior cameras and IP surveillance	UPdate VICON system as equipment and branches it supports are outdated.	Network Analyst IT techs Maintenance Supervisor Superintendent	2019 On-going	
Objective #3 Implement a system wide time-keeping system that tracks internal and external traffic	Research KRONOS and potential other options for cost effectiveness for our needs	Network Analyst Maintenance Supervisor	2019 - 2020	

Priority Goal #3

Objectives	Activities for Accomplishing Each Goal	Responsibility (who will carry out this goal)	Timeline (when will this be accomplished)	Measures
GOAL # 3: INCREASE COMMUNITY ENGAGEMENT				
Target 1: Engage families in meaningful ways and keep them informed.				
Strategy 1: Develop a system wide purpose that communicates a common direction of the organization that will be communicated to all stakeholders.				
Objective #1: Open stakeholder involvement in the process of creating and developing a vision and mission statement, specific goal setting and outreach opportunities with interest groups.	Development at Strategic Plan meeting SAC Committees PTO Committees Booster Club Town Hall meetings	Superintendent Administrators	2017	Parent/stakeholder survey
Objective #2: Branding of all four schools with a revised tagline that crystallizes the identity of the schools and the system.	Consistent Logo development between all four schools Consistent use of tag line for all four schools Development of consistent marketing plan forall for schools	Superintendent Administrators Stakeholders	2017 and ongoing	
Objective #3: Open PBL focus groups of local stakeholders to guide projects and outcomes	Development of stakeholder list (local environmental, business, medical, etc.) as reference for curricular projects	Superintendent Administrators Teachers	2018	B 2019 reference list of local contributors to our PBL projects

Strategy #2: All stakeholders will be periodically informed of student achievement goals, performance and expectations				
Objective #1: ensure school report cards and online summaries of each school's performance in relationship to the LCSD and national standards is accessible and user-friendly.	School report cards posted on websites to include test scores, school grades	Administrators Web-site Manager	2018	
Objective #2: Streamline social media interaction with parents and interest groups.	Social Media page owned and operated on behalf of system sends out general messages only Schools individual social media pages run and operated by principal only PTO pages with Administration permission	Superintendent Administrators PTO	2017	
Objective #3: Streamline Open House strategies to be in line with LCSD	Schedule Welcome Nights at same time or before LCSD to stay in competition and timely with school choice efforts	Administrators	2017	

Objective #4: Issue semi-annual publications to stakeholders that highlight achievements, modifications and future expectations.	Articles about what great things we are going in each schools Photos Letters from parents and students about schools also to use as marketing piece What's Cool in School - Breeze City of Cape Coral quarterly publication Superintendent Publication	Superintendent Administrators	2017	



Strategic Plan Designed By:

Valeria Velazquez, Oasis High School Senior

Ideas Put Together By:

Jacquelin Collins, Superintendent, & the Governing Board at the Strategic Planning Retreat

Item Number:	**14.B.**
Meeting Date:	**1/9/2018**
Item Type:	**NEW BUSINESS:**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:

Discussion of Additional Administrative Position from January to May 2018 - Interim Superintendent Collins

SUMMARY:

ADDITIONAL INFORMATION:

Item Number:	**14.C.**
Meeting Date:	**1/9/2018**
Item Type:	**NEW BUSINESS:**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:

Discussion of Ordinance 56-17: Amending Governing Board Member Terms, Chair and Vice-Chair Terms, and the Date of the Annual Organizational Meeting - Dolores Menendez, City Attorney

SUMMARY:

ADDITIONAL INFORMATION:

ATTACHMENTS:

	Description	Type
🗋	ORDINANCE 56-17: AMENDMENT OF GOVERNING BOARD TERM AND ORGANIZATION	Backup Material

ORDINANCE 56 - 17

AN ORDINANCE AMENDING THE CITY OF CAPE CORAL CODE OF ORDINANCES, CHAPTER 26, CAPE CORAL CHARTER SCHOOL AUTHORITY, BY DELETING SECTION 26-8, INITIAL AUTHORITY BOARD; BY AMENDING THE APPOINTMENT DATE FOR THE CITY COUNCIL MEMBER BOARD MEMBER AND THE PARENT BOARD MEMBER(S); BY AMENDING THE DATE OF THE ANNUAL ORGANIZATIONAL MEETING AND THE TERMS OF THE CHAIR AND VICE-CHAIR; PROVIDING SEVERABILITY AND AN EFFECTIVE DATE.

NOW, THEREFORE, THE CITY OF CAPE CORAL, FLORIDA, HEREBY ORDAINS THIS ORDINANCE AS FOLLOWS:

SECTION 1. The City of Cape Coral Code of Ordinances, Chapter 26, Cape Coral Charter School Authority, is hereby amended as follows:

CHAPTER 26 – CAPE CORAL CHARTER SCHOOL AUTHORITY

...

§ 26-8 ~~Initial Authority Board.~~ Reserved.

~~(a) The previous appointments by the City Council of the City Council member, the member from the business community, the member from the education community and the members from the community at large to the initial Board as well as the City Manager are hereby ratified and confirmed upon the adoption of this chapter as the initial Board, which shall hold an organizational meeting as soon as practicable after the adoption of this section. At the organizational meeting, the members shall appoint a member to serve as chair and a member to serve as vice-chair of the Board until the next organizational meeting of the Board pursuant to § 26-10 below. The City Clerk shall provide a recording secretary to serve as secretary to the Board and keep minutes and records of all Board proceedings until a Superintendent is appointed.~~

~~(b) For purposes of this section, the initial terms of the members of the initial Board appointed by the City Council shall be deemed to have begun on April 1, 2004. The term of the Council member appointed by the City Council to the initial Board shall expire on March 31, 2005. With respect to the terms of the five remaining initial Board members (representing the business community, the educational community, and the community at large), and in order to provide for staggering of the terms of the members hereafter, two members shall serve a term of three years; two members shall serve a term of two years; and one member shall serve a term of one year. The initial Board shall, at its initial organization meeting, utilize a random selection process to determine which of the members shall serve a term of one year, two years or three years as provided herein. The one-year term identified in this section shall expire on March 31, 2005; the two terms of two years shall expire on March 31, 2006; and the two terms of three years shall expire on March 31, 2007. Thereafter, the terms of the Board members shall be as provided in § 26-9 below. Members of the initial Board are eligible for reappointment in accordance with the provisions of this chapter.~~

~~(c) Upon the expiration of the term of an initial Board member as provided herein, the City Council shall appoint a replacement member from the same membership class as the predecessor member to fill the vacant Board position in accordance with § 26-9(d) so that upon the expiration of the term of a member from the educational community, the business community, or the community at large, the City Council will appoint a member from the educational community, business community or community at large, respectively.~~

~~(d) In the event a position on the initial Board becomes vacant due to the resignation, removal, death or forfeiture of a member, the City Council shall appoint a person to fill the vacancy for the remainder of the unexpired term in accordance with § 26-9(d).~~

§ 26-9 Terms of Board members.

(a) The City Council member Board member shall ~~serve a one-year term commencing on April 1, and terminating on March 31, of the next calendar year~~ be appointed in November and shall serve until the following November. In the event the City Council does not appoint a

Board member in November, the current member shall serve until a successor is appointed. If he or she is otherwise qualified, the City Council member may be reappointed by the City Council for additional one-year terms with no limitation on the number of terms the member may serve on the Board.

(b) The member from the business community, the member from the education community and the four members from the community at large who are appointed by the City Council shall each serve a three-year term with no limitation on the number of terms any member may serve on the Board.

(c) The parent Board member(s) shall ~~serve one-year terms commencing on October 1, and terminating September 30, of the next calendar year~~ shall be appointed in October and shall serve until the following October. In the event a new parent Board member is not appointed in October, the current member shall serve until a successor is appointed. If they are otherwise qualified, parents may be reappointed by the parent organization(s) of the charter school(s) for additional one year terms with no limitation on the number of terms the member may serve on the Board.

(d) Members shall serve until the expiration of their term, resignation, death, removal or until a successor is appointed. Vacancies shall occur upon the death, resignation, removal, inability of a member to serve, or if a member no longer meets the requirements for a particular class of membership. When a vacancy on the Board occurs, the City Council, or the appointing authority or entity if the City Council did not originally appoint the member, shall appoint a replacement from the same membership class as the predecessor member. Persons appointed to fill a vacant position shall fill only the remainder of the term. All Board members, except the City Council member, shall be governed by the provisions of §§ 2-57 and 2-58 of the Cape Coral Ceode of Oordinances as they may be amended from time to time, at the time of their appointment and while serving as members of the Board.

(e) Existing members whose terms are scheduled to expire in March or April of 2018, 2019, or 2020 shall continue to serve until November of the calendar year in which the term was set to expire, or until a successor is appointed.

§ 26-10 Organization of Board.

~~Beginning in April 2005, an~~ An annual organizational meeting of the Authority Board shall be held at the first meeting of the Board that is held during the month of ~~April~~ December, or as soon thereafter as practicable, for the purpose of electing officers for the ensuing calendar year. The annual organizational meeting of the Board may be either a regular or special meeting of the Board. A chair and vice-chair shall be elected by the Board from its voting membership for terms of one year, or until a successor can be appointed ~~beginning on April 1 and expiring on March 31 of the following calendar year~~. Non-voting members shall not be eligible to hold any officer position. ~~Officers will holdover until new officers are elected.~~

...

SECTION 2. Severability. In the event that any portion or Section of this ordinance is determined to be invalid, illegal or unconstitutional by a court of competent jurisdiction, such decision shall in no manner affect the remaining portions or Sections of this ordinance which shall remain in full force and effect.

SECTION 3. Effective Date. This ordinance shall become effective immediately after its adoption by the Cape Coral City Council.

ADOPTED BY THE COUNCIL OF THE CITY OF CAPE CORAL AT ITS REGULAR SESSION THIS _____ DAY OF _____, 2018.

_____

JOE COVIELLO, MAYOR

VOTE OF MAYOR AND COUNCILMEMBERS:

COVIELLO	_____	NELSON	_____
GUNTER	_____	STOKES	_____
CARIOSCIA	_____	WILLIAMS	_____
STOUT	_____	COSDEN	_____

ATTESTED TO AND FILED IN MY OFFICE THIS _____ DAY OF _____, 2018.

_____
REBECCA VAN DEUTEKOM
CITY CLERK

APPROVED AS TO FORM:

_____
DOLORES D. MENENDEZ
CITY ATTORNEY
ord\Charter School Authority City Council Board Member Term

Item Number:	**14.D.**
Meeting Date:	**1/9/2018**
Item Type:	**NEW BUSINESS:**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:

Discussion of Recommendations to Revise or Modify Chapter 26 - Chairman Zivkovic

SUMMARY:

ADDITIONAL INFORMATION:

ATTACHMENTS:

	Description	Type
🗋	Recommendations to Revise or Modify Chapter 26	Backup Material

CHAPTER 26: - CAPE CORAL CHARTER SCHOOL AUTHORITY

CHAPTER 26: CAPE CORAL CHARTER SCHOOL AUTHORITY

Section

§ 26-1 - Purpose.

The purpose of this chapter is to effectuate and to implement the charter school contract (the "Charter") that has been entered into between the City of Cape Coral and the Lee County School District, as same may hereafter be amended.

(Ord. 41-04, 4-12-2004)

§ 26-2 - Creation of Charter School Authority and Board.

There is hereby established the Cape Coral Charter School Authority (the "Authority"), which is created for the purpose of operating and managing, on behalf of the City of Cape Coral, all charter schools for which a charter is held by the city (the "Cape Coral Charter Schools"). The powers of the Authority shall be exercised through a governing board, which shall be known as the Cape Coral Charter School Authority Board (the "Board") and which shall provide governance of the charter schools.

(Ord. 41-04, 4-12-2004)

§ 26-3 - Geographic boundaries.

The geographic boundary of the Authority shall be coterminous with the municipal boundaries of the City of Cape Coral as they presently exist and as they may be changed from time to time. The delineation of the aforementioned boundaries shall not be construed as prohibiting the enrollment of students who, though they may reside outside the municipal boundaries of the city, are otherwise members of one of the groups of students permitted to enroll in the charter school specified in § 26-4 below.

(Ord. 41-04, 4-12-2004)

§ 26-4 - Student community.

(a) The student community to be served by the Cape Coral charter school(s) shall consist of all students residing within the municipal boundaries of the City of Cape Coral; students who are siblings of a student enrolled in a charter school; and students who are children of an employee of the Authority or of a Board member.

(b) Each student shall complete an application to be considered for enrollment. In order to be considered to be eligible for enrollment, a student's application shall be submitted during the time period established by the Charter for accepting applications. The Charter School shall enroll all eligible students who submit a timely application, unless the number of applications exceeds the capacity of a program, class, grade level or building. If the number of applications exceeds the capacity of a program, class, grade level or building, then all the applicants who timely submitted an application shall have an equal chance of being admitted through a random selection process. Preference shall be given to siblings of a student already enrolled in the Cape Coral charter school(s) and to the children of a member of the Board or of an employee of the Authority.

(Ord. 41-04, 4-12-2004)

§ 26-5 - Composition of Authority Board.

The Board shall be composed of no less than seven and no more than 11 members as follows:

(a) One City Council member;

(b) One member from the business community;

(c) One member from the education community;

(d) Four members from the community at large;

(e) One parent of an elementary school student (of a city operated charter school);

(f) One parent of a middle school student (of a city operated charter school);

(g) One parent of a high school student (of a city operated charter school).

(Ord. 41-04, 4-12-2004; Ord. 71-05, 5-9-2005; Ord. 109-06, 8-14-2006; Ord. 2-08, 1-28-2008)

§ 26-6 - Board appointments and participation.

The members of the Board shall be appointed and participate as follows.

(a) The City Council member, the member from the business community, the member from the education community and the four members from the community at large shall be appointed by the City Council. All of the aforesaid members shall be residents of the City of Cape Coral both at the time of their appointment and at all times during their membership on the Board. Any member of the City Council, including the Mayor, shall be eligible for appointment by the City Council to the "City Council member" position on the Board, which shall be considered to be an "ex-officio" position. The City Council member who serves as a member of the Board, the member from the business community, the member from the education community and the four members from the community at large shall each have the right to participate and to vote on all decisions of the Board.

(b) The parent member(s) from each charter school level, i.e. elementary, middle and high school, shall be chosen by and from the parent organization(s) from each school level (elementary, middle and high school) and shall be the parent, legal guardian or legal custodian of a student enrolled in the Cape Coral Charter Schools at the school level (elementary, middle or high school) the parent member represents. The parent member(s) of the Board shall be residents of the City of Cape Coral, both at the time of their appointment and at all times during their membership on the Board. Prior to the enrollment of students at any charter school level, the parent position(s) on the Board for the charter school level shall remain vacant. The positions on the Board for parents from each charter school level shall be considered to be "ex-officio" positions. The parent member(s) of the Board shall have the right to participate in all discussions of the Board, but not to vote on any matter. If, for any reason, the parent organization is unable or unwilling to select a parent member of the Board, absence of the parent member from the Board shall not affect the right of the Board to meet or to take any action it may otherwise lawfully undertake.

(c) No member of the Board will be an employee of the Authority or receive any financial benefit from the operation of the charter school(s).

(Ord. 71-05, 5-9-2005)

(d) No more than one parent, legal guardian or legal custodian of any student shall serve on the Board at any given time, regardless of whether the parent, legal guardian or legal custodian is serving as a parent member, as a member from the education community, business community or community at large, or as a member from any other segment of the community.

(Ord. 41-04, 4-12-2004; Ord. 109-2006, 8-14-2006; Ord. 2-08, 1-28-2008)

§ 26-7 - Ex-officio Board members.

Service on the Authority Board by any ex-officio member shall be an additional duty to any and all other duties and responsibilities already exercised by the ex-officio officer, official or member. If, after the appointment of any ex-officio member to the Authority Board, a court of competent jurisdiction should determine that the appointment is an additional office, such as might be construed to violate the Cape Coral City Charter or the Florida Constitutional provision against dual office holding, the appointment shall be deemed void ab initio and automatically rescinded as of the date of the original appointment so as to avoid any forfeiture of other office for the ex-officio appointee and the city shall promptly take all steps reasonably necessary to amend the charter between the city and the Lee County School District and all ordinances, resolutions or other regulations necessary to address the rescission. Rescission of a Board member's appointment shall not call into question or invalidate any action or decision voted on by any member subject to the above provision.

(Ord. 41-04, 4-12-2004; Ord. 2-08, 1-28-2008)

§ 26-8 - Initial Authority Board.

(a) The previous appointments by the City Council of the City Council member, the member from the business community, the member from the education community and the members from the community at large to the initial Board as well as the City Manager are hereby ratified and confirmed upon the adoption of this chapter as the initial Board, which shall hold an organizational meeting as soon as practicable after the adoption of this section. At the organizational meeting, the members shall appoint a member to serve as chair and a member to serve as vice-chair of the Board until the next organizational meeting of the Board pursuant to § 26-10 below. The City Clerk shall provide a recording secretary to serve as secretary to the Board and keep minutes and records of all Board proceedings until a Superintendent is appointed.

(b) For purposes of this section, the initial terms of the members of the initial Board appointed by the City Council shall be deemed to have begun on April 1, 2004. The term of the Council member appointed by the City Council to the initial Board shall expire on March 31, 2005. With respect to the terms of the five remaining initial Board members (representing the business community, the educational community, and the community at large), and in order to provide for staggering of the terms of the members hereafter, two members shall serve a term of three years; two members shall serve a term of two years; and one member shall serve a term of one year. The initial Board shall, at its initial organization meeting, utilize a random selection process to determine which of the members shall serve a term of one year, two years or three years as provided herein. The one-year term identified in this section shall expire on March 31, 2005; the two terms of two years shall expire on March 31, 2006; and the two terms of three years shall expire on March 31, 2007. Thereafter, the terms of the Board members shall be as provided in § 26-9 below. Members of the initial Board are eligible for reappointment in accordance with the provisions of this chapter.

(Ord. 109-06, 8-13-2006)

(c) Upon the expiration of the term of an initial Board member as provided herein, the City Council shall appoint a replacement member from the same membership class as the predecessor member to fill the vacant Board position in accordance with § 26-9(d) so that upon the expiration of the term of a member from the educational community, the business community, or the community at large, the City Council will appoint a member from the educational community, business community or community at large, respectively.

(d) In the event a position on the initial Board becomes vacant due to the resignation, removal, death or forfeiture of a member, the City Council shall appoint a person to fill the vacancy for the remainder of the unexpired term in accordance with § 26-9(d).

(Ord. 41-04, 4-12-2004; Ord. 2-08, 1-28-2008; Ord. 2-15, 1-26-2015)

§ 26-9 - Terms of Board members.

(a) The City Council member Board member shall serve a one-year term commencing on April 1, and terminating on March 31, of the next calendar year. If he or she is otherwise qualified, the City Council member may be reappointed by the City Council for additional one-year terms with no limitation on the number of terms the member may serve on the Board.

(b) The member from the business community, the member from the education community and the four members from the community at large who are appointed by the City Council shall each serve a three year term with no limitation on the number of terms any member may serve on the Board.

(c) The parent Board member(s) shall serve one-year terms commencing on October 1, and terminating September 30, of the next calendar year. If they are otherwise qualified, parents may be reappointed by the parent organization(s) of the charter school(s) for additional one year terms with no limitation on the number of terms the member may serve on the Board.

(d) Members shall serve until the expiration of their term, resignation, death, removal or until a successor is appointed. Vacancies shall occur upon the death, resignation, removal, inability of a member to serve, or if a member no longer meets the requirements for a particular class of membership. When a vacancy on the Board occurs, the City Council, or the appointing authority or entity if the City Council did not originally appoint the member, shall appoint a replacement from the same membership class as the predecessor member. Persons appointed to fill a vacant position shall fill only the remainder of the term. All Board members, except the City Council member, shall be governed by the provisions of §§ 2-57 and 2-58 of the Cape Coral code of ordinances as they may be amended from time to time, at the time of their appointment and while serving as members of the Board.

(Ord. 41-04, 4-12-2004; Ord. 71-05; 5-9-2005; Ord. 109-06, 8-14-2006; Ord. 2-08, 1-28-2008)

§ 26-10 - Organization of Board.

Beginning in April 2005, an annual organizational meeting of the Authority Board shall be held at the first meeting of the Board that is held during the month of April, or as soon thereafter as practicable, for the purpose of electing officers for the ensuing calendar year. The annual organizational meeting of the Board may be either a regular or special meeting of the Board. A chair and vice-chair shall be elected by the Board from its voting membership for terms of one year, beginning on April 1 and expiring on March 31 of the following calendar year. Non-voting members shall not be eligible to hold any officer position. Officers will holdover until new officers are elected.

(Ord. 41-04, 4-12-2004)

§ 26-11 - Conduct of Board.

(a) From September through June of each school year, the Board shall hold at least 1 regular meeting quarterly, or more frequently if the Board deems necessary, at a time and date to be determined by the Board. Special meetings may be called at any time by the chair or any 4 voting members of the Board. The Board may adopt reasonable procedural rules and regulations governing the conduct of its business. All meetings, records and files of the Board are subject to F.S. Chapters 119 and 286 as well as all other applicable local state or federal statutes, rules, regulations or ordinances.

(b) The Superintendent, or his or her designee (if the Superintendent delegates this task), shall serve as Secretary to the Board and keep minutes and records of all Board proceedings. The minutes of each meeting shall be reviewed, corrected if necessary, and approved at the next regular meeting, provided that this action may be taken at an intervening special meeting if the Board desires. The minutes shall be kept as a public record in a permanent location.

(Ord. 41-04, 4-12-2004; Ord. 2-15, 1-26-2015)

§ 26-12 - Quorum.

Four voting members of the Board in attendance shall constitute a quorum of the Board. The non-voting members of the Authority Board shall not be counted for purposes of a quorum.

(Ord. 41-04, 4-12-2004)

§ 26-13 - Appointment of committees.

The Board may form committees to consider various aspects of charter school operations, or to comply with the provisions of the charter, and may appoint parents, members of the community, or experts in a particular field to serve on any created committee and make reports and recommendations to the Board on a committee's findings. Committee members need not be residents of the City of Cape Coral.

(Ord. 41-04, 4-12-2004)

§ 26-14 - Adoption of regulations, rules and resolutions.

(a) The Authority Board may adopt rules, regulations and resolutions to memorialize its actions. As used in this section the following words and terms shall have the following meanings unless some other meaning is plainly indicated.

REGULATION. An official legislative action by the Authority Board, which action is a regulation of a general and permanent nature and enforceable by the Authority Board.

RESOLUTION. An expression by the Authority Board concerning matters of administration, an expression of a temporary character, or a provision for the disposition of a particular item of the administrative business of the Board.

RULE. A statement of action or procedure governing, but not limited to matters such as conduct of employees or students, procedures for purchasing or expense reimbursement or for any other matter for which procedures need to be developed.

(b) The regular enactment procedure for a regulation shall allow the Board at any regular or special meeting to enact or amend any regulation, if notice of intent to consider the regulation is given at least ten days prior to the meeting by publication in a newspaper of general circulation in the city or county. A copy of the notice shall be kept available for public inspection during the regular business hours of the office of the Clerk of the Board and/or at other convenient locations designated in the notice.

(c) The notice of proposed enactment shall state the date, time and place of the meeting; the title or titles of proposed regulations; and the place or places within the city where the proposed regulations may be inspected by the public. The public shall have the right to appear and be heard prior to the adoption of any regulation except as otherwise provided herein, and the proposed notice shall so state this.

(d) Regulations shall be consecutively numbered for each calendar year with the last two digits of the calendar year appearing first followed by a hyphen with the number of the Regulation following the hyphen. Thus the first regulation adopted during the 2004 calendar year would be designated "04-01".

(e) Resolutions and rules may be adopted at any regular or special meeting of the Board provided that the proposed resolution or rule appears on the printed agenda, except as otherwise may be provided herein, for that meeting and is not added to the agenda at a meeting. Resolutions shall be numbered similar to regulations; rules shall be designated using numerals or letters as appropriate. The public shall have the right to appear and be heard prior to the adoption of any resolution or rule.

(f) Notwithstanding the above, the Board may adopt any regulation, resolution or rule by the emergency enactment

procedure as follows: The Board at any regular or special meeting may enact or amend any regulation, resolution or rule with a waiver of the notice or agenda requirements herein by the number required for a quorum plus one vote of the Board, declaring that an emergency exists and that the immediate enactment of the regulation, resolution or rule is necessary. All regulations, resolutions or rules adopted by the regular or emergency enactment procedures shall take effect upon adoption unless a later date is specified.

(Ord. 41-04, 4-12-2004)

§ 26-15 - Powers and duties of Charter School Authority, Superintendent and city.

(a) *Powers and duties of authority*. The powers and/or duties granted by this chapter to the Authority are declared to be public and governmental functions, exercised for public purposes, and are matters of public necessity. Any list of powers and/or duties contained herein is not meant to be exclusive, but only illustrative of the powers that may be exercised by the Authority. The Authority is a public body corporate and shall have the right and responsibility to exercise the following powers and/or duties:

(1) Establish positions, duties and a pay plan, and employ, pay and provide benefits for personnel as well as establish personnel policies. All personnel shall be at will employees with no property rights whatsoever in their employment with the Board whether employed by contract or otherwise. The Board shall have no authority whatsoever to grant any property rights in employment to any person employed by the Authority and any attempt to do so shall be null and void. Authority employees are not employees of the City of Cape Coral, but they are public employees. Authority employees are subject only to the rules, regulations, policies and authority of the Cape Coral Charter School Authority;

(2) Fix and prescribe bonds, and pay the premium on all those bonds, of all school employees who are responsible for school funds in order to provide reasonable safeguards for all the funds or property;

(3) Reimburse for all travel expenses incurred while on business for the Authority, any member, officer, the Superintendent or any employee of the Authority traveling under the direction of the Board or Superintendent or their designee in accordance with regulations, resolutions or rules adopted by the Authority;

(4) Sue and be sued. However, the Authority shall obtain the approval of the Cape Coral City Council prior to filing suit;

(5) Adopt, use and alter a corporate seal;

(6) Negotiate and enter into contracts, agreements, exclusive or limited agreements, and cooperation agreements of any kind necessary for the Authority to fulfill the purposes of this chapter including, but not limited to, contracts with technical or professional experts necessary to assist the Authority in carrying out or exercising any powers granted to it by the charter or this chapter, provided that all the contracts and agreements are in accordance with procedures established by the city, with state law, and with the Charter, and further provided that any contract entered into between the Authority and a third-party shall provide that the third party is not entering into a contract with the Lee County School District, and, when the third party is not an employee of the Authority and no employment relationship is intended, shall provide that the third-party is not a public employee;

(7) Determine, prescribe, and adopt rules, policies, standards, and programs that are consistent with state law and rule and that are deemed necessary and/or desirable by it for the efficient operation and general improvement of the charter school system;

(8) Appoint advisory committees, whose members may include parents of charter school students and/or other persons, to provide advice and input to the Board regarding specialized matters or issues. Members of advisory committees need not be residents of the City of Cape Coral;

(9) Adopt rules to implement provisions of state law;

(10) Assign students to schools;

(11) Adopt a school program for all charter schools under the control of the Authority;

(12) Adopt and provide for the execution of plans for the establishment, organization and operation of charter schools under the Authority's control;

(13) Establish schools and adopt enrollment plans that may include school attendance areas and open enrollment provisions;

(14) Provide adequate educational facilities for the student community without payment of tuition;

(15) Cooperate with the sponsoring school district as well as adjoining school districts, other agencies or entities, in joint projects or where otherwise applicable;

(16) Provide for the classification and standardization of schools;

(17) Adopt policies for the opening and closing of schools, fix uniform dates and designate the observance of school holidays and vacation periods;

(18) Provide for the establishment and maintenance of public evening schools, career and technical schools, departments or classes, in accordance with charter(s) approved by the Lee County School District;

(19) Cooperate with other agencies or entities in joint projects;

(20) Adopt rules for planning time for teachers;

(21) Provide for an appropriate program of special instruction, facilities and services for exceptional students. In addition, the Board shall coordinate with the Lee County School District for the provision of services to charter school students who require the services of a visiting teacher (due to illness or incapacitation), who reside in residential care facilities, and/or who are in detention facilities;

(22) Provide for the proper accounting for all school age children in the school community, for the attendance and control of students at school, and for proper attention to health, safety and other matters relating to the welfare of children;

(23) Provide adequate instructional materials for all charter school students in accordance with Florida Statutes and the charter(s) between the city and the Lee County School District;

(24) Make provision, in accordance with the Charter, for the transportation of students to the charter school or to school activities they are required or expected to attend; ensure that transportation routes are arranged efficiently and economically; provide necessary transportation facilities; and adopt the necessary rules and regulations to ensure safety, economy and efficiency in the operation of all buses or other vehicles used to transport students;

(25) Provide for adequate educational facilities and the proper maintenance and upkeep of school plants, so that students may attend school without sanitary or physical hazards, and provide for the necessary heating, cooling, lights, water, power and other supplies and utilities necessary for the operation of the schools;

(26) Provide for the operation of all charter schools as free public schools for a term in accordance with Florida Statutes and State Board of Education rules;

(27) Cause to be prepared, adopt and have submitted to the appropriate agencies or authorities, as may be required, an annual charter school budget, with the budget designed to promote the improvement of the charter school system. After approval by the Board, the budget shall be submitted to City Council which shall have the power to add, delete, amend or modify the Authority's charter school budget. The budget, as approved by City Council, shall be the budget that is implemented for the fiscal year;

(28) Provide for keeping accurate records of all financial transactions, and implement a system of accounting and budgetary control to ensure that payments do not exceed amounts budgeted, as required by law;

make available all records for proper audit by state officials or independent certified public accountants; and have prepared required periodic statements to be filed with the Lee County School District or Department of Education as provided by law;

(29) Provide for the keeping of all necessary records and the making of all needed or required reports and require at periodic intervals reports by assistant principals and teachers of the charter school(s) to parents apprising them of the progress being made by students in their studies and other useful information;

(30) Establish and participate in educational consortia with school districts and other charter schools as may be allowed by law;

(31) Enforce all laws and rules of the State Board of Education that are applicable to charter school(s);

(32) Adopt programs and policies to ensure the safety and welfare of individuals, the student body and school personnel, which programs and policies without limitation may include:

a. Prohibit the possession of weapons and drugs on campus, student hazing and other activities that could threaten the operation of a school or schools or the safety and welfare of the student body or school personnel;

b. Require uniforms to be worn by the student body and/or by school personnel, or impose other dress-related requirements, if the Board finds that those requirements are in the best interests of the student body or school personnel;

c. Provide procedures for student dismissal precautions and for granting permission for students to leave school grounds during school hours, including releasing a student from school upon request by a parent or for public appearances of school groups;

d. Provide procedures for managing protests, demonstrations, sit-ins, walk-outs or other acts of civil disobedience;

e. Provide procedures for detaining students and for readmission of students after expulsion; and

f. Regulate student automobile use and parking.

(33) In accordance with policies and procedures established by the city and in accordance with the Florida Statutes, adopt policies providing for fiscal management of charter schools with respect to purchasing, facilities, non-state revenue sources, budgeting, fundraising and other activities relating to fiscal management of Authority resources, including but not limited to the policies governing:

a. Sales calls and demonstrations by agents, solicitors, salespersons and vendors on campus; local preference criteria for vendors, if any; specifications for quantity purchasing; prioritization of awards for bids; declining bid awards; and purchase requisitions, approvals and routing;

b. Sales by booster clubs; marathon fundraisers; and student sales of candy, paper products or other goods authorized by the Charter Authority;

c. Inventory and disposal of Authority property as may be otherwise provided for herein and/or by state law; use of safe-deposit boxes; and selection of real estate appraisers;

d. Payment of contractors and other service providers;

e. Accounting systems; petty cash accounts procedures and reporting; school activities funds procedures and reporting; management and reporting of grants from private sources; and management of funds; and

f. Budgeting system, including setting budget deadlines and schedules, budget planning, and implementation and determination of budget priorities.

(34) The Authority may adopt policies providing for innovative teaching techniques, teaching programs and methods, instructional aids and objectives, extracurricular and interscholastic activities and supplemental

programs including, but not limited to, policies providing for:

a. Use of technology, including appropriate use of the Internet as a tool for learning;

b. Instructional priorities and objectives, pilot projects and evaluations, curriculum adoption and design, and lesson planning;

c. Extracurricular and inter scholastic activities, including field trips, publishing a student newspaper and other publications, and special programs relating to the arts, music or other topics of current interest; and

d. Participation in physical education programs, including appropriate physical education attire and protective gear; programs for exceptional students; summer school; and the Title I program, including comparability procedure

(35) The Authority may adopt policies providing for management of the physical campus and its environs, including but not limited to, energy conservation measures; building and ground maintenance; fencing, landscaping and other property improvements; site acquisition; new construction and renovation; dedication and rededication of charter school buildings and other charter school facilities; and development of facilities management planning and priorities;

(36) The Authority may adopt policies governing public gifts and donations to schools; input from the community concerning instruction resources; advertising in schools; participation in community affairs, including coordination with local governments and planning authorities; protocols for interagency agreements with local governments and planning authorities; protocols for interagency agreements; business community partnerships; community use of school facilities; public solicitations in schools, including the distribution and posting of promotional materials and literature; visitors to school campus; school advisory councils; and parent volunteers and chaperones;

(37) The Authority may adopt policies and procedures necessary to implement federal mandates and programs, court orders and other legal requirements of the state;

(38) The Authority may adopt programs and policies to ensure appropriate response in emergency situations; the provision of first aid to individuals, the student body and school personnel; and the effective management of student illness, which programs and policies may include, but are not limited to:

a. The provision of first aid and emergency medical care and the provision of school health care facilities and services;

b. The provision of school safety patrol;

c. Procedures for reporting hazards, including threats of nature, bomb threats, threatening messages and similar occurrences, and the provision of warning systems including alarm systems and other technical devices;

d. Procedures for evacuating the classrooms, playground or any other charter school facility;

e. Procedures for reporting accidents, including traffic accidents and traffic violations involving Authority-owned vehicles;

f. Student insurance programs; and

g. Procedures for administering medications to students when prescribed by a health care provider authorized by Florida law to prescribe medications and/or when authorized by a parent.

(39) The Authority may adopt policies and procedures governing attendance monitoring and checks; truancy; graduation requirements and graduation exercises; fees, fines and charges imposed on students; evaluation of student records and transcripts; transfer of student records; grading and academic

evaluation of students; tests and examinations, including early examinations; guidance and counseling; and student participation in competitions, student performances and exhibitions, contests for students and social events;

(40) The Authority may adopt policies and procedures governing transportation of students for extracurricular activities and special events, including transportation of students in privately owned vehicles; transportation of Authority and other personnel, including personal use of Authority owned vehicles; computer security and computer room access and computer database resources; mail and delivery services, including use of couriers; copyright compliance; and computerized data systems, including computer use, transmission of data, access to the Internet and other technology based services;

(41) The Authority may adopt policies and procedures necessary for the daily business operation of the Authority Board, including but not limited to, conducting an Authority legislative program; Authority Board member participation at conferences, conventions and workshops, including reimbursement for Board member expenses; Authority policy development, adoption and repeal; Authority Board meeting procedures, including participation via telecommunications networks, use of technology at meetings, and presentations by non-Authority personnel; citizen communications with the Authority Board and with individual Board members; collaboration with local government and other entities as may be required by law; and organization of the Board, including special committees and advisory committees;

(42) The Authority may adopt policies and procedures necessary for the management of all personnel under the control of the Authority;

(43) Appoint an individual who shall be known as the Superintendent of Charter Schools (Superintendent) who shall be the Secretary and executive officer of the Authority Board. The Superintendent shall serve at the pleasure of the Board and be appointed by a vote of four voting members of the Board and may only be removed by a vote of at least four voting members. The Board shall establish a salary and benefit package for the Superintendent from budgeted funds appropriated therefor. The Superintendent shall be in charge of the day to day operations of the charter schools with powers as may be otherwise established herein. The Superintendent shall be hired by contract prescribing the Superintendent's compensation, benefits and other appropriate matters. By regulation, resolution or rule the Authority may authorize the Superintendent to perform any of the powers of the Authority in whole or in part and with whatever other limitations it may find appropriate, provided that the authorization does not result in an invalid exercise of delegated legislative authority or is otherwise prohibited by law;

(44) Perform duties and exercise those responsibilities that are assigned to it by law or by rules of the State Board of Education, the Commissioner of Education, the school district sponsor, and the City of Cape Coral, and in addition thereto, those that the Board may find to be necessary for the improvement of the charter school system; and

(45) Lease real and/or personal property for the use of charter school(s) and charter school facilities, if the lease is first approved by the city.

(b) *Powers and duties of Superintendent*. The following list of powers and/or duties contained herein is not meant to be exclusive, but only illustrative of the powers that may be exercised by the Superintendent. In addition to other duties as may, from time to time, be assigned to the Superintendent by the Board or by statute, the Superintendent shall have the right and responsibility to exercise the following powers and/or duties:

(1) The Superintendent shall exercise all powers and perform all duties listed in this chapter and otherwise required by charter, law or rule, provided that, in so doing, he or she shall advise and counsel with the Board. The Superintendent shall perform all tasks necessary to make sound recommendations, nominations, proposals and reports required by law to be acted upon by the Authority. All those

recommendations, nominations, proposals and reports by the Superintendent shall be either recorded in the minutes or shall be made in writing, noted in the minutes and filed in the public records of the Authority. It shall be presumed that, in the absence of the record required in this section, the recommendations, nominations and proposals required of the Superintendent were not contrary to the action taken by the Board in those matters;

(2) The Superintendent shall have the right to participate in all discussions of the Board, but shall have no right to vote on any matter;

(3) The Superintendent, or his or her designee, shall serve as Secretary to the Board and keep, as a public record in a permanent location, minutes and records of all Board proceedings as well as transmit proceedings of the Board meetings and any other additional information required by law or charter to the appropriate agency or organization. The Superintendent may designate a member or members of staff and delegate to them the actual taking of minutes, record retention and storage, custodian of property and other related duties. However, the ultimate responsibility of properly carrying out these duties in accordance with state statutes and the provisions of this chapter cannot be delegated and always resides with the Superintendent;

(4) The Superintendent shall attend all regular meetings of the Board, and advise on questions under consideration;

(5) Keep records, including, but not limited to, records of property held or disposed of by the Authority, as may be necessary to provide complete information regarding the charter school system;

(6) Exercise general oversight over the charter school system in order to determine problems and needs, and recommend improvements;

(7) Advise and counsel with the Board on all educational matters and recommend to the Board for action matters that should be acted upon;

(8) Recommend to the Board for adoption policies pertaining to the charter schools as the Superintendent may consider necessary for its more efficient operation;

(9) Prepare and organize by subjects and submit to the Board for adoption rules as in the Superintendent's opinion will contribute to the efficient operation of any aspect of education in the charter schools. When rules have been adopted by the Board, the Superintendent shall see that they are enforced;

(10) From time to time prepare, organize by subject, and submit to the Board for adoption minimum standards relating to the operation of any phase of the charter school system as will contribute to the efficient operation of any aspect of education in the charter schools and ensure that the standards required by law and those adopted by the Board are observed;

(11) Perform duties and exercise responsibilities as are assigned to the Superintendent by law or the Board;

(12) Act for the Authority as custodian of Authority property;

(13) Supervise the assembling of data and sponsor studies and surveys essential to the development of a planned school program for all charter schools and prepare and recommend such a program to the Board as the basis for operating the charter school program;

(14) Recommend the establishment, organization and operation of the schools, classes and services as are needed to provide adequate educational opportunities for all children in the charter schools;

(15) Be responsible, as required herein, for directing the work of the personnel of the Cape Coral Charter Schools, subject to the requirements of Florida statutes;

(16) Provide for student transportation as required by contract, the Charter and direction of the Board;

(17) Recommend plans and execute the plans as are approved, regarding all phases of the charter school plant program;

(18) Determine and recommend funding necessary, including state and any other sources of available funding, t charter school term as specified by statute or rule, and recommend plans for ensuring the operation of all C Schools for the term authorized by the Board;

(19) Prepare an annual budget to be submitted to the Board for adoption according to law and, when adopted by the Board, submit the budget, by the required dates, to the appropriate agencies or authorities, when required by statute, this chapter or rule;

(20) Recommend, when necessary, the borrowing of money;

(21) Keep or have kept accurate records of all financial transactions;

(22) Maintain accurate and current statements of accounts due to be paid by the Authority; certify these statements as correct; liquidate Authority obligations in accordance with the adopted budget; and prepare periodic reports showing receipts, balances and disbursements to date and file with the appropriate authorities as may be required by law;

(23) Where necessary, recommend the bonds of all employees who should be bonded in order to provide reasonable safeguards for all school funds or property;

(24) Recommend to the Board the desirable terms, conditions and specifications for contracts for supplies, materials or services to be rendered and see that materials, supplies or services are provided according to contract;

(25) Recommend programs and procedures to the Board necessary to protect the Authority adequately against loss or damage to school property or against loss resulting from any liability for which the Authority or its officers, agents or employees may be responsible under law;

(26) Prepare, after consulting with the principals, assistant principals or persons in charge of the various charter schools, tentative annual budgets for the expenditure of Authority funds for the benefit of the charter school students;

(27) Recommend the amounts of bonds, if any, to be issued by the city in regard to charter school(s) and assist in the necessary papers for the sale of the bonds and for the proper expenditure of the funds derived therefrom;

(28) Recommend the records that should be kept in addition to those required by law; prepare forms for keeping the records as are approved by the Board; ensure that the records are properly kept; and make all reports that are needed or required, as follows:

a. Require that all employees accurately keep all records and promptly make in proper form all reports required by the education code or the State Board of Education; recommend the keeping of additional records and the making of additional reports as may be deemed necessary to provide data essential for the operation of the charter school system; and prepare the forms and blanks that may be required and ensure that these records and reports were properly prepared.

b. Prepare for the approval of the Board all reports that may be required by law or rules to be made and transmit promptly all like reports and approvals when approved to the appropriate authority required by law. If any like reports are not transmitted at the time or in the manner prescribed by law or rule, the salary of the Superintendent, notwithstanding any contractual provision to the contrary, shall be withheld until the reports required by law or rule have been properly submitted.

(29) Recommend plans for cooperating with, and, on the basis of approved plans, cooperate with federal, state, county and municipal agencies in the enforcement of laws and rules pertaining to all matters relating to education and child welfare;

(30) Recommend plans for identifying and reporting to the Department of Education the name of each child attending a charter school who qualifies according to the definition of a migratory child, based on Pub.

Law 95-561, and for reporting other information as may be prescribed by the Department of Education;

(31) Require that all laws and rules applicable to the charter schools are properly observed and take steps to correct any violations of such rules or laws;

(32) Visit the Cape Coral Charter Schools; observe the management and instruction taking place; provide suggestions for improvement; and advise supervisors, principals, teachers, parents and other citizens with the view of promoting interest in education and improving the conditions of the Cape Coral Charter Schools;

(33) Recommend in writing to the Department of Education the revoking of any certificate for good cause, including a full statement of the reasons for the recommendation;

(34) Leave with the Board and make available to his or her successor, upon leaving or retiring from office, a complete inventory of school equipment and other property, together with all official records and other records as may be needed in supervising instruction and in administering the charter school system;

(35) Recommend to the Board procedures whereby the general public can be adequately informed of the educational programs, needs and objectives of the charter school system;

(36) Recommend procedures for implementing and maintaining a system of charter school improvement and education accountability to the Board; and

(37) The Superintendent shall have the power to hire, promote, discipline and terminate personnel, provided, however, that the Superintendent shall exercise this power in accordance with the personnel rules and policies adopted by the Authority.

(c) *Powers and duties of city*. The following list of powers and/or duties contained herein is not meant to be exclusive, but only illustrative of the powers that may be exercised by the city in regard to charter schools. The following powers, duties and responsibilities shall be exercised by the City of Cape Coral:

(1) The city, on behalf of the Authority, may enter into agreements for accepting credit card, charge card and debit card payments as compensation for goods, services and fees, as authorized by law;

(2) The city, on behalf of the Authority, may accept donations of real, tangible and intangible personal property, goods, services or money for use for charter school purposes. The City Council shall adopt policies, rules and regulations for the disposal of surplus real, tangible and intangible personal property using the statutes for the disposal of the property by municipalities and school boards as a guide;

(3) The power to approve plans for locating, planning, constructing and condemning property for school uses shall be reserved exclusively to the City of Cape Coral. The Board shall have the right to provide recommendations to the City Council regarding the aforementioned matters;

(4) The city shall select and purchase school sites, playgrounds and recreational areas where schools are to be constructed, of adequate size to meet projected student enrollment. Leases or lease purchase agreements for real or tangible personal property may be entered into by the city on behalf of the Authority from funds made available for that purpose. In that event, the Board shall provide input and make recommendations to the city regarding these matters;

(5) The city shall supervise the construction; the making or contracting for additions, alterations and repairs on buildings and other school properties, with recommendations from the Board. Any plans and specifications for buildings shall provide for the safety and well-being of students, as well as for economy of construction;

(6) The city shall have the authority to contract for materials, supplies and services needed for the charter school system or may delegate this function in whole or in part, with or without limitations, to the Board, except that the Authority shall use no public funds received from or through the Lee County School District to purchase or lease property, goods or services from any Superintendent, officer or employee of

the Authority or the spouse, parent, child, stepchild or sibling of any Superintendent, officer or employee, or from any business in which any officers or employee has an interest, nor shall the Authority use any property, goods or services purchased or leased by public funds for the private benefit of any person or entity;

(7) The city shall provide for adequate protection against any loss or damage to school property or loss resulting from any liability for which the Authority, city or their officers, agents or employees may be responsible under law. The city may fulfill this responsibility on behalf of the Authority, charging a fee for providing the services. This responsibility may be fulfilled by purchasing insurance, being self-insured, entering into risk management programs managed by district school boards, charter school associations, school-related associations or any other risk management program capable of providing adequate risk management services or any combination thereof. Any risk management program entered into pursuant to this subsection shall provide for strict accountability of all funds and an annual audit by an independent certified public accountant of all receipts and disbursements;

(8) The city may employ an internal auditor with charter school funds or may use the services of the City Auditor to perform ongoing financial verification of the financial records of the Authority. The internal auditor shall report directly to City Council, and shall also provide copies of any reports to the Authority Board. This section shall not be construed to prohibit the Authority from employing and/or contracting with an auditor to perform auditing services on behalf of the Authority;

(9) In addition to any audits required by law or statute, city may contract with an independent certified public accountant to conduct a financial or performance audit of the accounts and records retained by the Authority; and

(10) The city shall provide for the investment or deposit of funds not needed for immediate expenditures which shall earn the maximum possible yield under the circumstances on the investments or deposits. The city shall cause to be invested at all times all school moneys not immediately needed for expenditures pursuant to the policies of the Board and city.

(Ord. 41-04, 4-12-2004; Ord. 2-15, 1-26-2015)

§ 26-16 - Indebtedness.

In addition to the powers and/or duties enumerated in § 26-15 above, the city shall have the authority to issue bonds, securities or other forms of indebtedness allowed by law to finance the construction, renovation, remodeling or operation of charter schools, providing that no indebtedness will ever be a general obligation of the city and no city ad valorem tax revenue shall ever be pledged for any indebtedness incurred on behalf of charter schools unless approved by a vote of the city electorate.

(Ord. 41-04, 4-12-2004)

§ 26-17 - Administrative services.

The city shall have the right to require the Authority to use city departments and personnel for services including, but not limited to, human resources, purchasing, administrative, accounting, financial, engineering, risk management, construction, repair and maintenance, insurance and other related services from the city. The city shall charge a fee or fees for those services; the fee or fees shall be equal to the cost of providing those services.

(Ord. 41-04, 4-12-2004)

§ 26-18 - Consistency.

Neither City Council nor the Authority Board shall take any action that is inconsistent with any state law, administrative or Department of Education rule or the charter school contract with the Lee County School District.

(Ord. 41-04, 4-12-2004)

Item Number:	**14.E.**
Meeting Date:	**1/9/2018**
Item Type:	**NEW BUSINESS:**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:

Discussion of Media and Social Media Policies - Vice-Chairman Campbell

SUMMARY:

ADDITIONAL INFORMATION:

ATTACHMENTS:

	Description	Type
🗋	Computer Technology and Networks Policy	Backup Material

Cape Coral Charter School Authority
Bylaws & Policies

7540 - COMPUTER TECHNOLOGY AND NETWORKS

The Governing Board is committed to the effective use of technology to both enhance the quality of student learning and the efficiency of Board operations.

However, the use of the Authority's network and technology resources by students is a privilege, not a right.

The Superintendent shall develop and implement a written Authority Technology Plan (DTP). Procedures for the proper acquisition of technology shall be set forth in the DTP. The DTP shall also provide guidance to staff and students about making safe, appropriate, and ethical use of the Authority's network(s), as well as inform both staff and students about disciplinary actions that will be taken if Board technology and/or networks are abused in any way or used in an inappropriate, illegal, or unethical manner.

Further, safeguards shall be established so that the Board's investment in both hardware and software is achieving the benefits of technology and inhibits negative side effects. Accordingly, students shall be educated about appropriate online behavior including, but not limited to, using social media to interact with others online; interacting with other individuals in chat rooms or on blogs; and, recognizing what constitutes cyberbullying, understanding cyberbullying is a violation of Authority policy, and learning appropriate responses if they are victims of cyberbullying.

Social media shall be defined as internet-based applications (such as Facebook, MySpace, Twitter, etc.) that turn communication into interactive dialogue between users. The Board authorizes the instructional staff to access social media from the Authority's network, provided such access has an educational purpose for which the instructional staff member has the prior approval of the Principal.

However, personal access and use of social media, blogs, or chat rooms from the Authority's network is expressly prohibited and shall subject students and staff members to discipline in accordance with Board policy.

The Superintendent shall review the DTP and report any changes, amendments, or revisions to the Board annually.

F.S. 1001.43

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Item Number:	**14.F.**
Meeting Date:	**1/9/2018**
Item Type:	**NEW BUSINESS:**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:

Discussion of Superintendent's Performance Evaluation - Member Traiger

SUMMARY:

ADDITIONAL INFORMATION:

ATTACHMENTS:

	Description	Type
🗋	Superintendent's Performance Evaluation	Backup Material

Appraisal Information

Name:	
Position: Superintendent	**Months in the Position:**
Date of Appraisal:	**School Year:**
Appraisal Period Start:	**Appraisal Period End:**
Name of Governing Board Member Completing This Evaluation:	

SUPERINTENDENT'S PERFORMANCE EVALUATION

The primary purpose of the Superintendent's evaluation is the improvement of performance. The essence of performance evaluation requires the Board and Superintendent to address what the Superintendent is attempting to accomplish, to assess how well the Superintendent is doing, and to define the area and priorities for improvement. An effective evaluation process should provide the foundation for a good Superintendent-Board relationship.

PROCEDURES:

- Each Governing Board Member should complete an individual Superintendent performance evaluation. In this phase of the evaluation process, each Board Member works independently, without consulting any other Board Member, to rate the performance of the Superintendent. Written comments to any item are encouraged. The form should be completed in whole, then printed and signed by the evaluating Governing Board Member.

The performance of the Superintendent is to be rated against the four performance Standards as defined below:

Unsatisfactory performance is merited when performance has not significantly improved following a rating of Needs Improvement, or performance is consistently below the requirements of a standard and is considered inadequate, or both.

A rating of *Needs Improvement* represents performance that is below the requirements of a standard but is not considered to be Unsatisfactory at the time. Improvement is necessary and expected.

Proficient performance is understood to be fully satisfactory. For the superintendent, this is the rigorous expected level of performance. It is a demanding, but attainable level of performance.

Exemplary performance represents a level of performance that exceeds the already high standard of Proficient. A rating of Exemplary is reserved for performance on an indicator or standard that is of such a high level that it could serve as a model for other leaders.

Governing Board Members should rate the Superintendent in all standards using one of the four ratings: *Exemplary, Proficient, Needs Improvement* or *Unsatisfactory.*

Superintendent's Performance Rating for Standard I: Community Relations

Check one box for each indicator and circle the overall standard rating.	Unsatisfactory	Needs Improvement	Proficient	Exemplary
I-A. Participates in community activities.	☐	☐	☐	☐
I-B. Is visible to staff, parents, and students. Regularly attends school or community-based functions.	☐	☐	☐	☐
I-C. Promotes CCCCSA's curricular and co-curricular activities to the community.	☐	☐	☐	☐
I-D. Effectively represents CCCCSA to other governmental units.	☐	☐	☐	☐
I-E. Maintains good relations with the media.	☐	☐	☐	☐

Overall Rating for Standard I (Circle one.)	The education leader promotes the learning and growth of all students and the success of all staff through effective partnerships with families, community organizations, and other stakeholders that support the mission of the district and its schools.

Unsatisfactory **Needs Improvement** **Proficient** **Exemplary**

Comments and analysis (recommended for any overall rating; required for overall rating of *Exemplary, Needs Improvement* or *Unsatisfactory*):

Examples of evidence superintendent might provide (note: this list is neither comprehensive and/or all items are not necessary for evaluation purposes):

- ❑ Sample District and School Newsletters
- ❑ Internal Communication with Staff (samples)
- ❑ Membership/Participation in Community Organizations
- ❑ Authority Minutes
- ❑ Staff Recognition
- ❑ Other
- ❑ Evidence of Community Support and/or Engagement
- ❑ Accounts of District/School Accomplishments in Various Forms in Public Media

Superintendent's Performance Rating for Standard 2: Management and Operations

Check one box for each indicator and circle the overall standard rating.

	Unsatisfactory	Needs Improvement	Proficient	Exemplary
I-A. Stays informed and promotes "Best Practices."	☐	☐	☐	☐
I-B. Makes cost-effective choices when spending school funds.	☐	☐	☐	☐
I-C. Maintains physical facilities in good condition.	☐	☐	☐	☐
I-D. Provides educational leadership.	☐	☐	☐	☐
I-E. Provides accurate financial costs information to the authority.	☐	☐	☐	☐

Overall Rating for Standard 2 (Circle one.)	The education leader promotes the learning and growth of all students and the success of all staff by ensuring a safe, efficient, and effective learning environment, using resources to implement appropriate curriculum, staffing, and training.

Unsatisfactory **Needs Improvement** **Proficient** **Exemplary**

Comments and analysis (recommended for any overall rating; required for overall rating of *Exemplary, Needs Improvement* or *Unsatisfactory*):

Examples of evidence superintendent might provide (note: this list is neither comprehensive and/or all items are not necessary for evaluation purposes):

- ❑ Leadership Team Schedule
- ❑ Internal Communication with Staff (samples)
- ❑ Membership/Participation in Professional Organizations
- ❑ Professional Development
- ❑ External Reviews and Audits
- ❑ Other
- ❑ Purchase Order Samples Related to Facilities
- ❑ Purchase Order Samples Related to Facilities Repair/Enhancement

Superintendent's Performance Rating for Standard 3: Authority Relations

Check one box for each indicator and circle the overall standard rating.	Unsatisfactory	Needs Improvement	Proficient	Exemplary
I-A. Provides timely, adequate and accurate information to the authority.	☐	☐	☐	☐
I-B. Supports and executes Authority decisions.	☐	☐	☐	☐
I-C. Follow and implements Authority policy.	☐	☐	☐	☐
I-D. Is responsive.	☐	☐	☐	☐
I-E. Makes recommendations demonstrating good judgement.	☐	☐	☐	☐

Overall Rating for Standard 3 (Circle one.)	The education leader promotes the learning and growth of all students and the success of all staff by working with the Governing Board Authority to ensure policies, goals, and long-term growth are focused on student academic success.

Unsatisfactory **Needs Improvement** **Proficient** **Exemplary**

Comments and analysis (recommended for any overall rating; required for overall rating of *Exemplary, Needs Improvement* or *Unsatisfactory*):

Examples of evidence superintendent might provide (note: this list is neither comprehensive and/or all items are not necessary for evaluation purposes):

- ❑ Internal Communication with Staff/Board (samples)
- ❑ Executive Memoranda
- ❑ Board Meeting Agenda or Notes
- ❑ Professional Development
- ❑ NEOLA
- ❑ Other
- ❑ Communication with Lobbyist
- ❑ AvancED Accreditation Process Documents

Superintendent's Performance Rating for Standard 4: Cultural Leadership

Check one box for each indicator and circle the overall standard rating.	Unsatisfactory	Needs Improvement	Proficient	Exemplary
I-A. Routinely seeks the advice of teachers, principals, staff, board members, and other stakeholders.	☐	☐	☐	☐
I-B. Celebrates staff/school/student/administrators accomplishments and rewards.	☐	☐	☐	☐
I-C. Develops a sense of efficacy and empowerment among staff which influences the system's identity, culture, and performance.	☐	☐	☐	☐
I-D. Develops internal capacity for leadership succession. Works on a plan to prepare future school leaders.	☐	☐	☐	☐
I-E. Establishes an environment of trust among staff, students, parents, and the community at large.	☐	☐	☐	☐

Overall Rating for Standard 4 (Circle one.)	The education leader promotes the learning and growth of all students and the success of all staff by understanding how the system came to their current state, and how to connect with their traditions in order to move forward to build and support the system's efforts to achieve individual and collective goals.

Unsatisfactory **Needs Improvement** **Proficient** **Exemplary**

Comments and analysis (recommended for any overall rating; required for overall rating of *Exemplary, Needs Improvement* or *Unsatisfactory*):

Examples of evidence superintendent might provide (note: this list is neither comprehensive and/or all items are not necessary for evaluation purposes):

- ❑ Leadership Team Schedule/Materials
- ❑ Internal Communication with Staff (samples)
- ❑ Leadership Development/Succession Plan
- ❑ Professional Development
- ❑ Survey
- ❑ Newsletters
- ❑ Communication Samples
- ❑ Attendance PTO/SAC etc.
- ❑ Other

Superintendent's Performance Rating for Standard 5: Instructional Leadership

Check one box for each indicator and circle the overall standard rating.	Unsatisfactory	Needs Improvement	Proficient	Exemplary
I-A. Ensures that instructional time is valued and protected across the system.	☐	☐	☐	☐
I-B. Sets high expectations and concrete district goals.	☐	☐	☐	☐
I-C. Celebrates with the larger professional community practices and procedures that have resulted in improved student achievement.	☐	☐	☐	☐
I-D. Provides instructional staff access to provide feedback on academic systems.	☐	☐	☐	☐
I-E. Attends professional development activities that ensures superintend knowledge of current best practices and encourages and supports staff professional development opportunities.	☐	☐	☐	☐

Overall Rating for Standard I (Circle one.)	The education leader promotes the learning and growth of all students and the success of all staff by cultivating a shared vision that makes powerful teaching and learning the central focus of schooling.

Unsatisfactory **Needs Improvement** **Proficient** **Exemplary**

Comments and analysis (recommended for any overall rating; required for overall rating of *Exemplary, Needs Improvement* or *Unsatisfactory*):

Examples of evidence superintendent might provide (note: this list is neither comprehensive and/or all items are not necessary for evaluation purposes):

- ❑ Leadership Team Schedule/Materials
- ❑ Internal Communication with Staff (samples)
- ❑ Student/School Performance Goals
- ❑ Professional Development (Teacher)
- ❑ Survey
- ❑ School Improvement Plans
- ❑ Professional Development (Personal)
- ❑ Strategic Plan
- ❑ Other

Superintendent's Performance Rating Assessment Summary

Check one box for each indicator and circle the overall standard rating.	Unsatisfactory	Needs Improvement	Proficient	Exemplary
1. Community Relations	☐	☐	☐	☐
2. Management and Operations	☐	☐	☐	☐
3. Authority Relations	☐	☐	☐	☐
4. Cultural Leadership	☐	☐	☐	☐
5. Instructional Leadership	☐	☐	☐	☐
OVERALL PERFORMANCE ASSESSMENT RATING	☐	☐	☐	☐

OVERALL COMMENTS:

Signature of Evaluating Governing Board Member	*Date*

Item Number:	**16.A.**
Meeting Date:	**1/9/2018**
Item Type:	**TIME AND DATE OF NEXT MEETING**

AGENDA REQUEST FORM

City Of Cape Coral Charter School Authority

TITLE:

The Regular Governing Board Meeting will be held on Tuesday, February 13, 2018 at 9:00a.m. at City of Cape Coral Council Chambers.

SUMMARY:

ADDITIONAL INFORMATION: