

Florida Department of Education

Charter School Report

Charter school capital outlay, school district expenditures related to charter schools, and administration of federal programs to charter schools

January 1, 2012

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Executive Summary

Section 4 of Chapter 2011-232, Laws of Florida (L.O.F.), requires the Department of Education to provide the information outlined below to the Governor, Senate President, and the Speaker of the House of Representatives by January 1, 2012.

- A list of the school districts that distribute funds or provide facilities, renovation, or new construction with funds generated by the capital improvement millage authorized under Section 1011.71(2), Florida Statutes (F.S.), to charter schools and a description of the use of such funds by the charter schools.
- The impacts of removing the discretion given to school districts regarding the distribution of capital improvement millage authorized under Section 1011.71(2), F.S., to charter schools-in-a-municipality.
- The administrative costs associated with supervising charter schools and a determination whether fees for administrative and educational services for charter schools are commensurate with the services provided.
- The distribution of federal funding to charter schools.

The findings reported herein are provided in fulfillment of these requirements. The data provided by the school districts and charter schools are available at <http://www.fldoe.org/feftp/>.

Introduction

Charter schools are public schools of choice and are among the fastest growing school choice options in Florida. Charter schools are largely free to innovate, and provide effective programs and educational choices to diverse groups of students. Since 1996, the number of charter schools in Florida has grown to 525 (number of district-sponsored charter schools reporting full-time equivalent (FTE) students in the 2011-12 school year). Enrollment in charter schools was reported at 178,892 FTE students for the 2011-12 school year, which is 6.72 percent of the statewide FTE students amount of 2,663,744.

The report focuses on the charter schools created through an agreement, or charter, between the charter schools and the sponsoring school districts. This partnership provides for accountability of a charter school to the sponsoring school district and prescribes administrative support activities that a school district will provide to a charter school. Of the 67 Florida school districts, 44 sponsor charter schools as of the 2011-12 school year.

Methodology

The information required by Chapter 2011-232, L.O.F., is not routinely reported to the department. To respond to the legislative directive and collect the data necessary to complete this report, the department surveyed school districts and charter schools. (Please see Appendices A and B for copies of these surveys.) In addition to collecting data provided through the surveys, department staff interviewed school district and charter school staff by telephone and e-mail.

Charter schools responded to the survey by providing information on the use of discretionary capital improvement revenue distributed from their sponsoring school district. School districts responded to the survey by indicating the facilities provided to charter schools and associated expenditures; the impact of removing school districts' discretion to distribute discretionary capital improvement revenue to charter schools-in-a-municipality; the Florida Education Finance Program (FEFP) funds to be distributed to charter schools; the administrative fee to be withheld pursuant to Section 1002.33(20)(a)2., F.S.; and the budgeted expenditures associated with sponsoring and administering services to charter schools, including other essential services not identified within Section 1002.33(20)(a)1., F.S. The survey also collected data on how school districts administer federal programs for charter schools. School districts were directed to indicate how the allocation of federal funds to charter schools is determined, how these funds are distributed, and the amounts by program to be distributed to charter schools.

Summary by Topic

The report is presented in four sections, each corresponding to the requirements prescribed in Section 4 of Chapter 2011-232, L.O.F.

Distribution of Discretionary Capital Improvement Millage to Charter Schools

Based on the information provided by school districts and charter schools, during fiscal year 2011-12, three of the school districts that sponsor charter schools will provide discretionary capital improvement millage funds to charter schools for educational facilities needs. This number represents roughly 7 percent of the 44 school districts that sponsor charter schools. Of the funds provided, 61.61 percent will be used by the charter schools for leasing and/or rental purposes. Charter schools will expend the remaining revenues on construction (10.86%), capital equipment (10.10%), maintenance and repair (7.44%), lease-purchase agreements (5.87%), insurance premiums (2.44%), and buses (1.67%). In addition, 12 school districts provide facilities with a fair market value of \$220.6 million and facilities-related support of more than \$4.9 million for these charter schools.

Charter Schools-in-a-Municipality

For fiscal year 2011-12, six municipalities have received charters to operate 11 charter schools. According to information provided by the school districts, discretionary capital improvement millage is not shared with the charter schools-in-a-municipality. School district responses indicate that eliminating school district discretion to distribute capital improvement millage funds to charter schools-in-a-municipality may adversely affect their ability to address the capital outlay needs identified in their comprehensive, district-wide facilities plans and meet debt service payment obligations.

School District Administrative Expenditures Related to Charter Schools

The estimated total administrative fees to be withheld by school districts from the charter schools' FEFP allocation is \$24,170,288 or 2.35 percent of the charter schools' FEFP allocation. School districts reported that additional funding sources were used for administrative expenditures in addition to the amount withheld from the FEFP allocation. Section 1002.33(20)(a)1., F.S., outlines the administrative services school districts are required to provide charter schools, but the survey went further to collect information on optional services provided to charter schools. The statewide budgeted expenditures for essential services were reported as \$33,405,298 and the total statewide budgeted expenditures, including optional expenditures, were reported as \$39,454,819.

Administration of Federal Programs to Charter Schools

The majority of school districts report that they provide federal funds as well as services to charter schools. Most school districts reported a combination of approaches to dedicate federal resources to charter schools, including advancing funds, reimbursing expenditures, and purchasing on behalf of the charter schools. For methods of allocating Individuals with Disabilities Education Act (IDEA) and Title II program funds, the majority of school districts reported that they allocate based upon a documented needs assessment, while other school districts use a combination of formula and needs assessment. Of the reported \$29,488,304 in federal funds allocated to charter schools for the 2011-12 school year, 42.91 percent is from Title I, Part A. Other federal programs include IDEA, Part B (26.45%), Title II, Part A (4.40%), Title III (1.49%), IDEA, Part B, for Preschools (0.53%), and other federal programs (24.22%). Appendix C lists the amounts school districts reported being available to charter schools by school district and by federal program.

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Discretionary Capital Improvement Millage and Charter Schools

The following section of the report pertains to the legislative requirement to provide information on school districts' use of discretionary capital improvement millage to support the educational facilities of charter schools, including charter schools-in-a-municipality. This section also addresses the legislative directive to identify the use of discretionary capital improvement millage by charter schools. In addition to reporting the results of surveys of school districts and charter school recipients of discretionary capital improvement millage, this section provides a brief background on this capital outlay funding source. The supporting information provides context to examine potential effects of eliminating the discretion school districts currently have to distribute discretionary capital improvement millage to charter schools-in-a-municipality.

Authority for Discretionary Capital Improvement Millage and Eligible Uses

In addition to other state and local capital improvement funding sources, Section 1011.71(2), F.S., authorizes district school boards to levy up to 1.5 mills against the taxable value of real property for school capital outlay purposes for public schools, including charter schools, at the discretion of the school board. Funds derived from this levy may be used for construction and maintenance projects, buying or leasing school buses, buying or leasing capital equipment, making payments for educational facilities and sites due under lease-purchase agreements or loans, paying costs to comply with state and federal environmental regulations governing school facilities, leasing or renting facilities, and purchasing the opening day collection for the library media center of a new school. Within certain limits, a district school board may also use the funds to pay for vehicles used for driver's education, maintenance, security, or distributing educational materials or equipment, and to pay for property and casualty insurance premiums.

Prior to and including 2007, district school boards were authorized to levy up to 2 mills against the taxable real property values for school capital outlay purposes. For 2008, the authorized millage levy was capped at 1.75 mills. Beginning in 2009, the allowable millage levy was capped at 1.5 mills. As the authorized level of the millage levy has declined, property values have also declined as a result of the state's economic environment. These factors have resulted in less revenue available to the district school boards to address capital outlay needs. Table 1 summarizes the discretionary capital improvement millage rates for the 2011-12 fiscal year, as approved by district school boards and reported to the department.

Table 1 – 2011-12 Fiscal Year Discretionary Capital Improvement Millage Rates Approved by District School Boards Pursuant to Section 1011.71(2), F.S.

Number of Districts	Approved Millage Rate
1	0.0000
8	0.2500 to 1.0000
5	>1.0000 to 1.4999
53	1.5000
State Average	1.3558

Source: Florida Department of Education, Office of Funding and Financial Reporting, July 2011

Charter School Capital Outlay Funding

Section 1013.62, F.S., governs charter school capital outlay funding by establishing eligibility criteria, providing for permissible expenditures, and authorizing the Commissioner of Education to establish procedures for submitting and approving requests for these funds. Historically, the allocations have been funded from the Public Education Capital Outlay Trust Fund. In the 2011-12 fiscal year, the appropriation included an allocation of general revenue funds. Allocations are determined on a priority basis consistent with the methodology set forth in Section 1013.62, F.S. Verification of eligibility is documented by a charter school's capital outlay plan. Distributions are transferred monthly to the charter school sponsors. As of December 1, 2011, 333 out of a total of 525 charter schools were receiving distributions of fixed capital outlay funds from a \$55.2 million appropriation. This number will change during the fiscal year based on the eligibility status of these and other charter schools.

Charter schools may operate in a variety of facilities, provided that they meet the requirements of Section 1002.33(18), F.S. Conversion charter schools operate in facilities owned and maintained by the sponsoring school district and must comply with the *State Requirements for Educational Facilities*. As of December 1, 2011, there are 20 operational conversion charter schools. If the sponsor provides the facilities at no charge or a nominal charge, these charter schools are not eligible for an allocation of a state appropriation of capital outlay funding. Start-up charter schools are eligible to operate in facilities owned by the sponsoring school district, but most operate in facilities that are owned by the charter school or leased from governmental entities or private owners. At a minimum, the latter facilities must comply with the *Florida Building Code*. At their option, charter schools may apply the standards of *State Requirements for Educational Facilities*.

Methodology

The department's Office of Independent Education and Parental Choice maintains a directory of charter schools operating in Florida. Using this list, department staff identified 44 school districts that sponsor charter schools and contacted each of those school districts' finance officers or budget directors by telephone to determine whether the district school board had approved sharing a portion of the discretionary capital improvement millage with the charter schools it sponsors. School districts that reported sharing discretionary capital improvement millage were asked to identify the recipient charter schools. Based on those responses, the department sent survey forms to recipient charter schools to collect information about the planned use of the funds. [Section 1011.71(2) and (5), F.S., outlines authorized uses for local capital improvement millage funds.]

District Distribution of Discretionary Capital Improvement Millage to Charter Schools

Based on information provided by the school districts, three district school boards will share about \$3.98 million of their discretionary capital improvement millage levies with their charter schools during the 2011-12 fiscal year. This number represents 7 percent of district school boards that sponsor charter schools. Table 2 lists the school districts and the amounts allocated for distribution to charter schools.

Table 2 – School Districts that Share Discretionary Capital Improvement Millage Pursuant to Section 1011.71(2), F.S. in 2011-12

District	Amount Allocated to Charter Schools
Franklin	\$ 93,400
Sarasota	2,045,921
Sumter	1,840,414
Total	\$ 3,979,735

Source: Florida Department of Education, Survey of Florida District School Boards, December 2011

The Sarasota County and Sumter County school districts reported that they have also shared discretionary capital improvement millage funds with their charter schools prior to the 2011-12 fiscal year. The Sarasota County School District has provided a share of the discretionary millage with its charter schools on a formula basis for the past three years. According to the school district, its formula for distributing the capital improvement millage revenue to charter schools is 30 percent of the discretionary millage multiplied by each eligible charter school’s proportion of total school district enrollment. The Sumter County School District reported that it has provided a share of its discretionary capital improvement millage revenues to its charter school for the past five years. Both the Sarasota County and Sumter County district school boards levied 1.5 mills for discretionary capital outlay. The Franklin County District School Board levied 1.0 mills for discretionary capital outlay. In addition, the Sarasota County and Franklin County district school boards received voter approval to levy 1.0 and 0.5 mills, respectively, for additional operating funds pursuant to Section 1011.73(2), F.S. The Franklin County School District reported that its contract with the charter school provides for a sharing of the discretionary capital improvement millage while the voter-approved additional operating millage levy is in effect.

Two other school districts, Bay County and Indian River County school districts, also reported sharing capital improvement millage in past years. The Bay County School District reported that, had a charter school identified a capital improvement need for 2011-12, a project to address that need would have been funded through discretionary capital improvement millage as part of the school district’s comprehensive educational facilities capital improvement planning program. Further, should a charter school sponsored by the Bay County School District identify a future capital improvement need, a project to address the need will be included in the district school board’s comprehensive capital improvement plan.

In the 2011-12 fiscal year, the Bay County District School Board levied 0.923 mills and the Indian River County District School Board levied 1.5 mills for discretionary capital outlay. Table 3 lists the amounts of discretionary capital improvement millage the four school districts shared with charter schools in previous fiscal years.

Table 3 – School Districts that Shared Discretionary Capital Improvement Millage Pursuant to Section 1011.7192), F.S., Prior to Fiscal Year 2011-12

Year	District	Amount
2007-08	Bay	\$ 221,081
	Sumter	2,659,342
2008-09	Bay	397,934
	Sarasota	2,034,788
	Sumter	2,957,969
2009-10	Bay	2,205
	Indian River	2,000,000
	Sarasota	1,673,593
	Sumter	1,591,848
2010-11	Bay	1,323
	Sarasota	1,584,244
	Sumter	1,621,235
	Four-Year Total	\$ 16,745,562

Source: Florida Department of Education, Survey of Florida District School Boards, December 2011, and e-mail correspondence from Bay County School District (November 7, 2011), Indian River County School District (November 8, 2011), Sarasota County School District (November 29, 2011), and Sumter County School District (November 29, 2011)

Charter School Use of Shared Discretionary Capital Improvement Millage

The three school districts that reported sharing discretionary capital improvement millage with charter schools identified 11 recipient charter schools. The Franklin County and Sumter County school districts each reported sharing capital improvement millage with one charter school; the Sarasota County School District reported sharing revenue with 9 charter schools. Each of the recipient charter schools provided a complete survey to the department and identified the expenditure categories and amounts in its 2011-12 budget. As illustrated in Table 4, the charter schools have planned to use the funds in a variety of ways. The largest expenditure category is the leasing and rental of educational facilities, with more than \$3.2 million, or 61.61 percent, allocated by the charter schools for that purpose. Approximately \$565,800, or 10.86 percent, was budgeted for construction-related expenditures.

Table 4 – Charter School Budgeted Use of Shared Discretionary Capital Improvement Millage Pursuant to Section 1011.71(2), F.S., in 2011-12

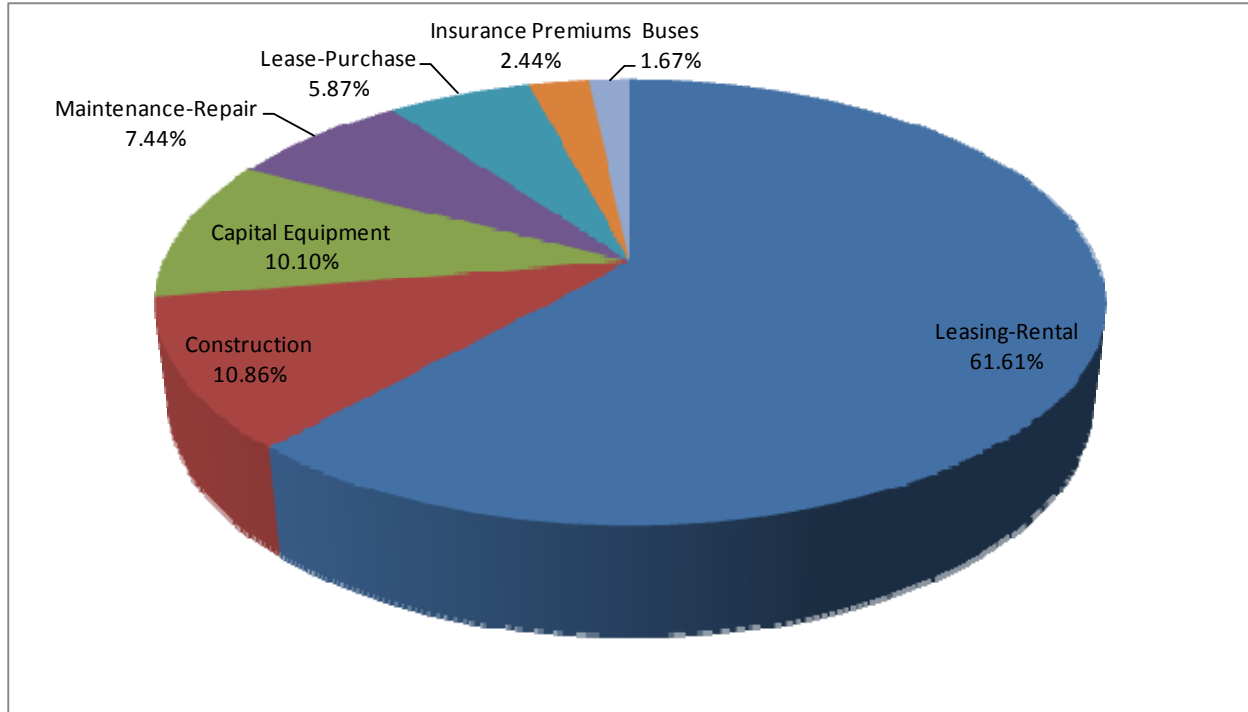
District and Charter School	Maintenance-		Buses	Capital Equipment	Lease-Purchase	Leasing - Rental	Insurance Premiums	Total
	Construction § 1011.71(2)(a)	Repair § 1011.71(2)(b)						
Franklin								
Apalachicola Bay Charter School ^a	\$	\$ 93,400	\$	\$	\$	\$	\$	\$ 93,400
Sarasota ^b								
Imagine School at North Port	340,000		62,000			241,250		402,000
Imagine School at Palmer Ranch						10,000	57,912	401,849
Sarasota Military Academy	30,000	182,087		121,850				134,987
The Student Leadership Academy of Venice	40,987			94,000				1,025,000
Sarasota Suncoast Academy				50,000		950,000	25,000	440,084
Island Village Montessori Charter School, Inc.		50,000		40,000	305,839		44,244	61,754
Sky Academy		61,754						150,000
Suncoast School for Innovative Studies						150,000		416,734
Sarasota School of Arts and Sciences	154,797		25,000	220,310		16,628		3,273,658
Subtotal								
Sumter								
The Villages Charter School, Inc. ^c						1,840,414		1,840,414
Total	\$ 565,785	\$ 387,241	\$ 87,000	\$ 526,160	\$ 305,839	\$ 3,208,292	\$ 127,156	\$ 5,207,472

- The Apalachicola Bay Charter School reported an allocation of \$90,000 and the Franklin County School District reported \$93,400. Given the discrepancy, the district's response is recorded here.
- According to the Sarasota County School District, the amounts reported by the charter schools may include carry-forward of the previous year's discretionary capital improvement millage allocations. The amount the school district will provide in 2011-12 is \$2,045,920.
- The Sumter County School District makes the rental payment directly to the property owner; therefore, the Villages Charter School, Inc. does not show facilities rental as an expense.

Source: Florida Department of Education, Survey of Florida Charter School Recipients of Discretionary Capital Improvement Millage, December 2011, and e-mail correspondence from Sarasota County School District (November 29, 2011)

Figure 1 shows where charter schools will be spending their discretionary capital outlay millage allocation by expenditure category.

Figure 1 – Charter School Budgeted Use of Shared Discretionary Capital Improvement Millage by Eligible Expenditure Category



Source: Florida Department of Education, Survey of Florida Charter School Recipients of Discretionary Capital Improvement Millage, December 2011

School Districts that Provide Facilities, Renovation or New Construction

Information provided by the 44 school districts that sponsor charter schools indicates that 12 provide facilities and 9 make expenditures to support facilities for charter schools. The 12 school districts that provide facilities reported an estimated market value of \$220.6 million and receive annual rent of \$1.5 million from charter schools for these facilities. With three exceptions, the school districts that reported providing facilities or facilities support to charter schools levy the full 1.5 mills for discretionary capital improvement millage. As reported previously, the Bay County District School Board levied 0.923 mills for 2011-12 and the Collier County District School Board levied 1.25 mills. The Monroe County District School

Table 5 – Facilities Provided to Charter Schools

District	Annual Rent	Fair Market Value
Bay	\$ 135,000	\$ 5,000,000
Collier		18,000,000
Dade	1	1,319,955
Lake		140,000,000
Marion		22,467
Monroe	34,000	44,200
Osceola	1,127,831	15,000,000
Palm Beach	181,682	
Polk		10,336,720
St. Johns		26,024,210
Seminole	69,000	430,916
Volusia	1	4,417,862
Total	\$ 1,547,515	\$ 220,596,330

Source: Florida Department of Education, Survey of District School Boards, December 2011

Board levied 0.5 mills for the discretionary capital improvement millage and levied the voter-approved 0.5 mills authorized by Section 1011.73(2), F.S. Table 5 lists the 12 school districts that reported providing facilities to charter schools, the annual rent amount, and the estimated market value of the facility. Table 6 lists the nine school districts that reported charter school facility-related expenditures and summarizes expenditures by category.

Table 6 – Expenditures Associated with Provision of Facilities to Charter Schools by Category

District	Utilities	Insurance	Maintenance- Repair	Debt Service	Other	Total
Bay	\$	\$	\$	\$ 329,508	\$	\$ 329,508
Collier			19,000		2,500 ^a	21,500
Dade	66,943	17,154	77,969		17,112 ^b	179,178
Escambia			6,500			6,500
Lake			350,000	2,224,692		2,574,692
Marion		3,890	11,100			14,990
Palm Beach	181,682	100,000	700,000			981,682
Polk			724,302			724,302
Seminole	36,828	1,259	35,444			73,531
Total	\$ 285,453	\$ 122,303	\$ 1,924,315	\$ 2,554,200	\$ 19,612	\$ 4,905,883

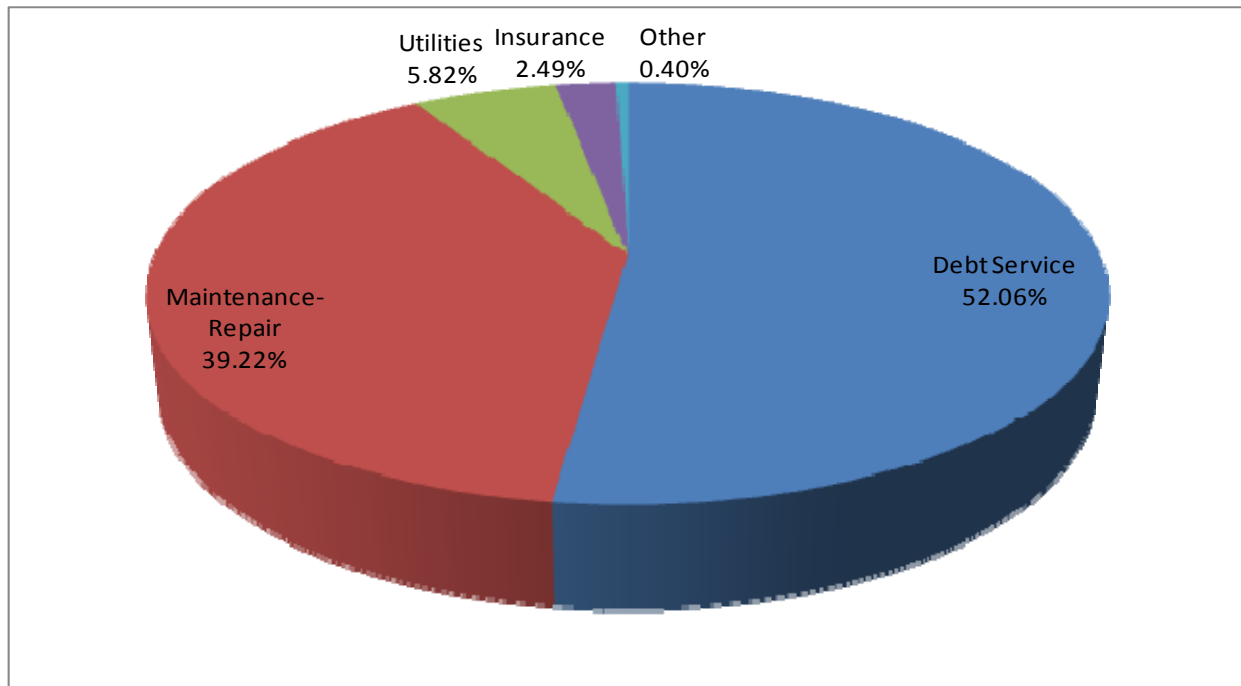
a. Vehicle costs

b. Custodial services

Source: Florida Department of Education, Survey of District School Boards, December 2011, and telephone follow-up with Bay County, Collier County, and Lake County school districts on November 28, 2011

Figure 2 shows the proportion of facilities-related expenditures that districts provide on behalf of charter schools by category.

Figure 2 – School District Expenditures on Charter School Facilities by Category



Source: Florida Department of Education, Survey of District School Boards, December 2011

Charter Schools-in-a-Municipality

Charter Schools-in-a-Municipality and Discretionary Capital Improvement Millage

In addition to directing the department to identify which district school boards share discretionary capital improvement millage with charter schools and the use of these funds by charter schools, Section 4 of Chapter 2011-232, Laws of Florida, directed the department to examine the effects of eliminating the discretion district school boards currently have to distribute discretionary capital outlay millage to charter schools-in-a-municipality. The following section of the report summarizes the information collected through the survey of school districts.

According to the department’s Office of Independent Education and Parental Choice, 6 municipalities have received charters to operate 11 charter schools in fiscal year 2011-12. Table 7 identifies the school district sponsor, the municipality, and the charter schools-in-a-municipality.

Table 7 – School Districts that Sponsor Charter Schools-in-a-Municipality

District	Municipality	Name of Charter School
Broward	Coral Springs	City of Coral Springs Charter School
	Pembroke Pines	Pembroke Pines Charter Elementary School
	Pembroke Pines	Pembroke Pines Charter Middle School
	Pembroke Pines	Pembroke Pines Charter High School
Miami-Dade	Aventura	Aventura Charter Elementary School
	Miami Springs	Doctor’s Charter School
Lee	Cape Coral	Oasis Charter Elementary School
	Cape Coral	Christa McAuliffe Charter School
	Cape Coral	Oasis Charter Middle School
	Cape Coral	City of Cape Coral Charter High School
Osceola	Kissimmee	The City of Kissimmee Charter Academy

Source: Office of Independent Education and Parental Choice, Florida Department of Education, November 18, 2011

Based on information provided by the school districts during the 2011-12 fiscal year, no district school board will provide a distribution of the discretionary capital improvement millage authorized under Section 1011.71(2), F.S., to a charter school-in-a-municipality. Each of the four school districts listed in Table 7 levies 1.5 mills for discretionary capital improvements.

Sections 1013.31 and 1013.35, F.S., require school districts to allocate all capital outlay funds, including discretionary capital improvement millage, based on documented need, which includes enrollment, condition of facilities, and changes in technology to advance educational programs. Thus, while enrollment projections are a consideration in determining facilities needs, local capital improvement funding for a specific facility is not tied to enrollment on a per-student basis. If school districts were required to share an equal per-student amount with each charter-school-in-a-municipality, the monetary impact could be calculated on the discretionary capital improvement millage revenue as a percentage of enrollment. The Broward County School District would share \$4.5 million or 2.31 percent of the \$195.3 million of revenue; the Miami-

Dade County School District would share \$1.2 million or 0.39 percent of the \$306.8 million of revenue; the Lee County School District would share \$2.5 million or 3.04 percent of the \$82.8 million of revenue; and the Osceola County School District would share \$318,000 or 1.24 percent of the \$25.6 million of revenue.

The school district survey form requested that school districts describe the formula or method for allocating a share of discretionary capital improvement millage to charter schools-in-a municipality and comment on the potential effects of eliminating the discretion they currently have to distribute discretionary capital improvement millage to charter schools-in-a-municipality. The Miami-Dade County and Lee County school districts did not respond to these questions. The Glades County, Levy County, and Monroe County school districts did respond to the questions, but they do not have charter schools-in-a-municipality and their comments are, therefore, not included. The Broward County and Osceola County school districts' comments are provided verbatim below.

Broward County School District:

Local capital improvement tax revenue (discretionary capital outlay millage) is levied district-wide based on property values and is not collected or distributed based on student enrollment of FTE. Charter schools in Broward County consist of 11.5% of the District's unweighted FTE (UFTE). The District will generate approximately \$195 million in capital outlay millage revenues in 2011-12; therefore, the District could lose up to \$22.5 million per year if these funds are distributed to charter schools on a per UFTE basis. The capital outlay millage distribution in Broward is based upon comprehensive, long-term planning of the District's capital outlay needs and factors in the condition, age, and academic needs of the District's traditional public schools.

The Broward County School District's local capital improvement tax revenue authorized in Section 1011.71(2), F.S., has been significantly affected by the reduction in tax rate from 2.0 mills to 1.5 mills, which was compounded by declining property values. As a result, the School Board has removed over \$1.8 billion in capital projects, school buses and technology equipment from the 5-year capital outlay plan. The District is utilizing nearly 75% of capital improvement funds to service debt on prior financing obligations and the remaining funds are inadequate to fund the School District's maintenance needs. This was further exacerbated when all PECO funds from traditional public schools were re-directed to charter schools.

Osceola County School District:

If the district were required to distribute its local capital improvement tax revenues to charter schools, it will reduce the revenues available to sustain its current capital plan.

The primary concerns related by school districts are the impact on affected school districts' ability to meet debt service payment obligations and address educational facilities capital

improvement needs identified and prioritized through the long-term, comprehensive facilities planning process.

As part of the examination of potential effects of eliminating district school boards' discretion to share discretionary capital improvement millage with charter schools-in-a-municipality, the department reviewed the most recent capital improvement project schedules of the local government comprehensive plans to determine whether the municipalities budget for capital improvements at these charter schools. With the exception of the City of Aventura, none of the municipalities include the charter school facilities in the city's capital improvements schedule.

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School District Administrative Expenditures Related to Charter Schools

Administrative Fees

The department surveyed school districts to determine the estimated costs of services provided to charter schools for the 2011-12 fiscal year, identify the funding source, and identify whether services are required pursuant to Section 1002.33(20)(a)1., F.S. The school districts were requested to describe the specific services provided under each category and to provide detail regarding how the total cost of the services was calculated. A summary of the districts' responses is provided in the following pages.

The services a sponsor (school district) provides pursuant to Section 1002.33(20)(a)1., F.S., include contract management services; full-time equivalent student and data reporting services; exceptional student education administration services; services related to eligibility and reporting duties required to ensure that school lunch services under the federal lunch program are provided by the school district at the request of the charter school; test administration services, including payment of the costs of state-required or district-required student assessments; processing of teacher certificate data services; and information services, including equal access to student information systems that are used by public schools in the school district in which the charter school is located. A sponsor must also provide student performance data for each student in a charter school, including, but not limited to, Florida Comprehensive Assessment Test scores, standardized test scores, previous public school student report cards, and student performance measures, to a charter school in the same manner provided to other public schools in the school district.

To provide compensation to school districts for administering these services, Section 1002.33(20)(a)2., F.S., provides a calculation of a fee to be withheld from (FEFP) and other categorical funds distributed to charter schools. The law authorizes school districts to charge fees as follows:

- A sponsor may withhold up to a 5-percent administrative fee for enrollment up to and including 250 students.
- For a high-performing charter school, a sponsor may withhold a total administrative fee of up to 2 percent for enrollment up to and including 250 students.
- A sponsor may withhold up to a 5-percent administrative fee for enrollment up to and including 500 students within a system of charter schools or a 2-percent administrative fee for enrollment up to and including 500 students within a high-performing charter school system that meets all of the following criteria:
 - Includes both conversion charter schools and non-conversion charter schools;
 - Has all schools located in the same county;
 - Has a total enrollment exceeding the total enrollment of at least one school district in the state;
 - Has the same governing board; and
 - Does not contract with a for-profit service provider for management of school operations.

Of the 67 school districts in the State of Florida, there are 23 that do not sponsor charter schools. Of the remaining 44 school districts, 13 will each distribute more than \$20 million to charter schools from their FEFP funding for the 2011-12 school year and 31 will each distribute less than \$20 million to charter schools. Under the statutory language referenced above, there are no approved systems of high-performing charter schools. There is one system of 6 charter schools in Polk County School District with enrollment of greater than 500 students. The amount school districts reported to be withheld from the total FEFP allocation for administrative expenditures in accordance with Section 1002.33(20)(a)2., F.S., is \$24,170,288, or 2.35 percent of the charter schools' FEFP allocation. Table 8 shows the administrative fees to be withheld as a percent of the FEFP allocation by school district for the 2011-12 school year. It also shows the number of charter schools within the school district categorized by enrollment and indicates whether the charter schools are high-performing. The fees to be withheld are calculated based on these factors.

Table 8 – 2011-12 FEFP Allocation, Fees Withheld, and Number of Charter Schools

District	FEFP Allocation to Charter Schools	Administrative Fees Withheld	% of Fees to FEFP Allocation	Number of Charter Schools with Enrollment at or Below 250 FTE	Number of Charter Schools with Enrollment Above 250 FTE	Number of High-Performing Charter Schools with Enrollment at or Below 250 FTE	Number of High-Performing Charter Schools with Enrollment Above 250 FTE
Alachua	\$ 10,638,620	\$ 466,623	4.39%	13	0	3	0
Bay	13,123,000	345,954	2.64%	4	2	0	2
Brevard	15,651,759	332,213	2.12%	4	2	0	3
Broward	168,000,000	3,500,000	2.08%	35	25	2	16
Charlotte	1,537,357	66,525	4.33%	0	1	0	0
Citrus	475,000	23,750	5.00%	1	0	0	0
Collier	4,505,000	87,000	1.93%	2	0	0	1
Dade	237,249,508	4,969,247	2.09%	43	33	4	30
DeSoto	893,689	44,684	5.00%	1	0	0	0
Dixie	102,988	5,149	5.00%	1	0	0	0
Duval	27,709,253	917,073	3.31%	11	7	0	0
Escambia	7,766,863	384,594	4.95%	7	0	1	1
Flagler	6,928,541	185,000	2.67%	2	1	0	0
Franklin	2,058,196	77,443	3.76%	0	1	0	0
Gadsden	1,626,207	32,524	2.00%	0	0	0	1
Glades	1,323,853	27,012	2.04%	2	0	0	0
Hernando	638,048	12,739	2.00%	0	0	1	0
Hillsborough	57,334,596	1,889,267	3.30%	26	9	0	3
Indian River	11,141,935	186,310	1.67%	1	1	2	1
Lake	28,100,000	480,600	1.71%	3	1	0	5
Lee	65,585,138	1,060,223	1.62%	12	7	0	6
Leon	4,595,724	165,678	3.61%	2	1	0	1
Levy	1,394,198	69,709	5.00%	2	0	0	0
Manatee	20,373,107	544,685	2.67%	5	5	0	0
Marion	2,431,859	121,593	5.00%	3	0	0	0
Martin	1,621,165	31,059	1.92%	1	0	1	0
Monroe	7,125,585	268,976	3.77%	4	1	1	0
Okaloosa	8,208,354	207,538	2.53%	0	2	0	1
Orange	43,839,015	1,603,264	3.66%	22	7	1	1
Osceola	33,317,556	557,577	1.67%	1	5	0	2
Palm Beach	65,846,582	1,804,422	2.74%	24	7	1	3
Pasco	11,764,473	181,501	1.54%	1	2	0	2
Pinellas	20,677,426	834,729	4.04%	6	8	2	2
Polk	64,717,858	1,064,568	1.64%	9	9	0	6
Putnam	1,160,713	23,214	2.00%	0	0	1	0
St. Johns	1,736,216	86,811	5.00%	3	0	0	0
St. Lucie	11,118,951	140,929	1.27%	0	2	0	0
Santa Rosa	1,039,793	51,990	5.00%	2	0	0	0
Sarasota	32,756,680	499,688	1.53%	1	5	0	3
Seminole	5,325,863	113,663	2.13%	2	0	0	1
Sumter	12,840,586	84,921	0.66%	0	0	0	1
Volusia	12,625,234	528,881	4.19%	4	5	0	0
Wakulla	762,923	38,146	5.00%	1	0	0	0
Walton	1,452,278	52,816	3.64%	2	0	1	0
State Total	\$ 1,029,121,690	\$ 24,170,288	2.35%	263	149	21	92

Administrative Expenditures

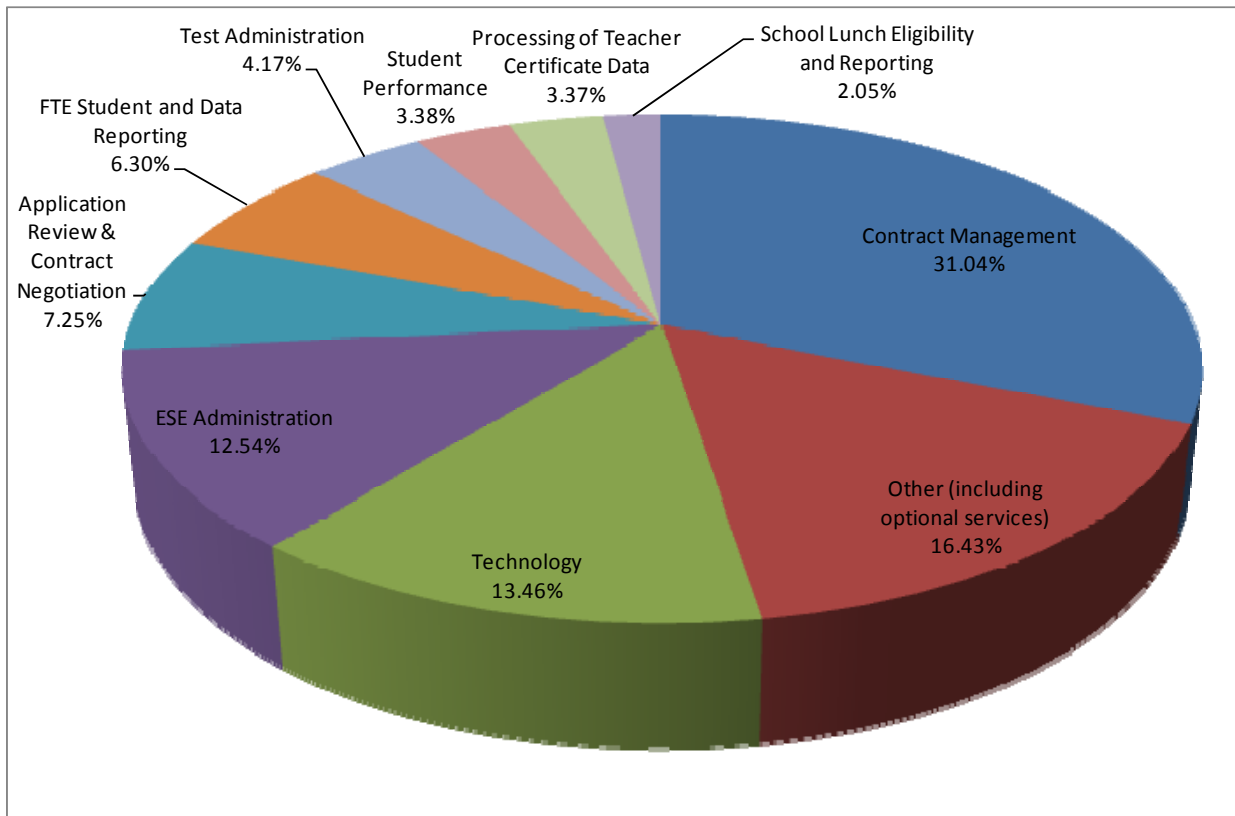
School districts reported the cost of providing required services detailed in Section 1002.33(20)(a)1., F.S., as well as other services provided by the school district, but not required by law. Table 9 shows the services school districts reported to have provided to charter schools and the associated expenditures. School districts reported expenditures for providing required services of \$33,405,298. The expenditures of optional services totaled \$6,049,521, with a total of all expenditures of \$39,454,819.

Table 9 – Administrative Expenditures for Charter School Services (as reported by the school districts)

District	Required Administrative Services										Optional Administrative Services				
	FTE Student and Contract		ESE Administration		School Lunch Eligibility and Reporting		Processing of Teacher Certificate		Student Performance		Total Admin Required Costs	Charter Application Review	Charter Contract Negotiations	Other - Optional	Total Admin Costs
	Management	Reporting	Administration	Reporting	Administration	Data	Technology	Other - Required							
Alachua	\$ 120,330	\$ 50,209	\$ 159,714	\$	\$ 16,736	\$ 29,543	\$	\$	\$ 376,533	\$ 58,143	\$	\$ 417,888	\$ 852,564		
Bay	31,908	12,277	40,518		5,969	40,660	211,152	21,583	364,067	17,983	16,600	216,132	614,782		
Brevard	36,306	5,662	45,675	56,764	3,423	15,562	70,475	4,689	238,556	94,674	31,451	269,438	634,119		
Broward	2,143,111	166,197	355,860	16,823	807,047	171,238	476,818	462,017	4,599,111	440,710	108,863		5,148,684		
Charlotte	30,000	20,000	2,500		5,000	1,000	10,000	2,500	71,000			10,000	81,000		
Citrus		4,800		4,128	3,816	41	14,000	1,912	28,697	43	43		28,783		
Collier	166,000	1,900	8,500		8,100	2,100	35,000	8,100	229,700	21,000	5,000		255,700		
Dade	2,879,273	196,681	981,894		113,073	241,515	1,220,171	44,494	5,677,101	131,855	43,021	120,821	5,972,798		
DeSoto	9,995	1,035	3,060	1,233	636	800	500	541	17,800	3,078	26,187	3,743	50,808		
Dixie	2,800	5,000	4,300		900	400	1,000	900	15,300		1,000		16,300		
Duval	206,568	8,933	210,103	795	18,905	26,920	112,059	22,520	606,802	157,703	79,371	267,330	1,111,207		
Escambia	220,388	24,878	13,679				8,828	45,164	315,597	5,100		157,072	477,769		
Flagler		25,798	55,116		3,549	1,172	70,868	32,944	189,447	6,105		10,548	206,100		
Franklin	7,744	19,361	9,293	7,744	9,293	1,549	19,361	3,098	77,443				77,443		
Gadsden	24,492	10,543	7,552	2,280	3,500	1,075	10,543	5,000	64,985				64,985		
Glades		3,501	5,600			1,691			10,792			4,198	14,990		
Hernando	850	250	6,250	3,500	2,000	500	500	1,000	14,850	5,925	225	11,775	32,775		
Hillsborough		642,878	136,706	435,612		77,499	351,000		1,925,129	293,790	9,250		2,228,169		
Indian River	301,925	97,135	34,412	32,655	9,286	30,262	34,749	8,888	549,312				549,312		
Lake	11,748	44,411	178,628	13,315	20,202	22,098	811,842	20,202	1,122,446	11,748	19,470		1,153,664		
Lee	252,046	110,355	306,109		84,565	111,539	4,000		868,614	59,879		1,179,456	2,107,949		
Leon	46,956	18,165	6,883		3,776	5,698	3,342	2,060	86,880	7,530	12,141	62,508	169,059		
Levy	50,000	30,000	5,000	2,500	1,500	5,000	5,000	5,000	104,000	2,000	10,000		116,000		
Manatee	155,589	17,563	360,397	13,448	49,063	10,444	97,157	24,026	727,687	70,211	58,081	51,127	907,106		
Marion	6,507	3,084	96,910		16,157	2,565	22,036	5,731	152,990	3,518	2,339	48,900	207,747		
Martin		13,883	3,457		2,025	3,222	14,050	3,545	40,182				40,182		
Monroe	54,000	40,500	21,600	32,400	21,600	18,900	54,000	27,000	270,000				270,000		
Okaloosa	15,661	9,832	63,275	3,278	1,456	5,357	57,453	2,095	158,407	615	13	11,646	170,681		
Orange	1,300,000	50,000	300,000		20,000	50,000	200,000	15,000	1,935,000	45,000	20,000		2,000,000		
Osceola	1,360,470	202,328	15,795	15,000	74,017	77,772	88,869	40,655	1,874,906	246,866			2,121,772		
Palm Beach	1,042,819	66,267	382,382	28,349	155,561	738,913	323,220	2,962,868	5,700,379				5,700,379		
Pasco	279,734	30,893	15,747	5,163	5,371	5,172	3,687	11,462	357,229	21,684		121,396	500,309		
Pinellas	112,000	13,247	300,000	50,000	65,000	75,000	200,000	100,000	915,247	304,383	150,000		1,369,630		
Polk	960,076	54,336	177,936	1,815	58,726	83,317	226,316	56,835	1,619,358				1,619,358		
Putnam	2,500	8,400	5,250	2,526					18,676				18,676		
St. Johns	38,169	10,739	26,974	396	1,056	13,358	53,735	1,320	145,747	52,867	44,745		243,359		
St. Lucie	118,701	211,450	117,754			2,816			450,721				450,721		
Santa Rosa								51,990	51,990				51,990		
Sarasota	185,304	29,837	140,727	36,875	81,393	2,266	4,109	34,003	514,514	56,436	40,096	48,250	659,296		
Seminole	10,033	38,267	70,641	24,534	2,051	4,826	26,403	1,202	177,957	30,360	1,507	973	210,797		
Sumter	29,220	123,529	53,371		49,576	16,584	5,858		278,138				278,138		
Volusia	18,572	36,333	190,475	17,274	68,545	1,101	4,707	27,920	364,929	25,836	4,724	139,393	534,882		
Wakulla	14,920	6,498	8,740		1,250	4,567	4,934	4,800	45,709				45,709		
Walton	1,559	17,312	18,979	181	6,857	177	305	6,000	51,370	1,559	779	35,420	89,127		
State Total	\$ 12,248,273	\$ 2,484,267	\$ 4,947,764	\$ 808,589	\$ 1,645,420	\$ 1,329,695	\$ 5,310,076	\$ 1,334,922	\$ 3,296,291	\$ 33,405,298	\$ 2,176,602	\$ 684,907	\$ 3,188,013	\$ 39,454,819	

Figure 3 shows the proportion of school district expenditures by category for services provided to charter schools.

Figure 3 – Administrative Expenditures for Charter School Services



According to the data provided by school districts, the primary funding source for administrative expenditures is the FEFP amount withheld and general revenues from local sources. School districts reported using other funding sources for providing administrative services to charter schools, including general revenue, food service funds, and federal program funds. These funding sources are not included in the Administrative Fee Withheld calculations in Table 10.

The school districts employed a variety of methods to determine the costs associated with administering charter school programs. The most common methods were:

- Percentage of school district administrative costs
- Actual expenditures of dedicated charter school liaison or department
- Percentage of time spent on charter school services
- Actual staff hours
- Percentage of FTE attributable to charter schools
- Formula based upon FTE
- Fixed fee per FTE

Administrative Fees Compared to Administrative Expenditures

Table 10 compares the budgeted expenditures school districts reported for administering charter school programs to the administrative fees withheld.

Table 10 – Administrative Expenditures Compared to Fees Withheld

District	Administrative Fees Withheld	Required		Total Support Expenditures	Total Support Expenditures in Excess of Fees Withheld	Total Support Expenditures as a Percentage of Fees Withheld
		Administrative Expenditures	Expenditures in Excess of Fees Withheld			
Alachua	\$ 466,623	\$ 376,533	\$ (90,090)	\$ 852,564	\$ 385,941	182.71%
Bay	345,954	364,067	18,113	614,782	268,828	177.71%
Brevard	332,213	238,556	(93,657)	634,119	301,906	190.88%
Broward	3,500,000	4,599,111	1,099,111	5,148,684	1,648,684	147.11%
Charlotte	66,525	71,000	4,475	81,000	14,475	121.76%
Citrus	23,750	28,697	4,947	28,783	5,033	121.19%
Collier	87,000	229,700	142,700	255,700	168,700	293.91%
Dade	4,969,247	5,677,101	707,854	5,972,798	1,003,551	120.20%
DeSoto	44,684	17,800	(26,884)	50,808	6,124	113.71%
Dixie	5,149	15,300	10,151	16,300	11,151	316.57%
Duval	917,073	606,802	(310,271)	1,111,207	194,134	121.17%
Escambia	384,594	315,597	(68,998)	477,769	93,175	124.23%
Flagler	185,000	189,447	4,447	206,100	21,100	111.41%
Franklin	77,443	77,443	0	77,443	0	100.00%
Gadsden	32,524	64,985	32,461	64,985	32,461	199.81%
Glades	27,012	10,792	(16,220)	14,990	(12,022)	55.49%
Hernando	12,739	14,850	2,111	32,775	20,036	257.28%
Hillsborough	1,889,267	1,925,129	35,862	2,228,169	338,902	117.94%
Indian River	186,310	549,312	363,002	549,312	363,002	294.84%
Lake	480,600	1,122,446	641,846	1,153,664	673,064	240.05%
Lee	1,060,223	868,614	(191,609)	2,107,949	1,047,726	198.82%
Leon	165,678	86,880	(78,798)	169,059	3,381	102.04%
Levy	69,709	104,000	34,291	116,000	46,291	166.41%
Manatee	544,685	727,687	183,002	907,106	362,421	166.54%
Marion	121,593	152,990	31,397	207,747	86,154	170.85%
Martin	31,059	40,182	9,123	40,182	9,123	129.37%
Monroe	268,976	270,000	1,024	270,000	1,024	100.38%
Okaloosa	207,538	158,407	(49,131)	170,681	(36,857)	82.24%
Orange	1,603,264	1,935,000	331,736	2,000,000	396,736	124.75%
Osceola	557,577	1,874,906	1,317,329	2,121,772	1,564,195	380.53%
Palm Beach	1,804,422	5,700,379	3,895,957	5,700,379	3,895,957	315.91%
Pasco	181,501	357,229	175,728	500,309	318,808	275.65%
Pinellas	834,729	915,247	80,518	1,369,630	534,901	164.08%
Polk	1,064,568	1,619,358	554,790	1,619,358	554,790	152.11%
Putnam	23,214	18,676	(4,538)	18,676	(4,538)	80.45%
St. Johns	86,811	145,747	58,936	243,359	156,548	280.33%
St. Lucie	140,929	450,721	309,792	450,721	309,792	319.82%
Santa Rosa	51,990	51,990	-	51,990	-	100.00%
Sarasota	499,688	514,514	14,826	659,296	159,608	131.94%
Seminole	113,663	177,957	64,294	210,797	97,134	185.46%
Sumter	84,921	278,138	193,217	278,138	193,217	327.53%
Volusia	528,881	364,929	(163,952)	534,882	6,001	101.13%
Wakulla	38,146	45,709	7,563	45,709	7,563	119.83%
Walton	52,816	51,370	(1,446)	89,127	36,311	168.75%
Total	\$ 24,170,289	\$ 33,405,298	\$ 9,235,009	\$ 39,454,819	\$ (15,284,531)	163.24%

a. Services required Pursuant to Section 1002.33(20)(a)1., F.S.

Of the 44 school districts sponsoring charter schools:

- 14 budgeted required administrative expenditures less than the fee withheld from the FEFP,
- 17 budgeted between 1 and 50 percent over the FEFP fee withheld,
- 5 budgeted between 50 and 100 percent over the FEFP fee withheld, and
- 8 budgeted over 100 percent over the FEFP fee withheld.

School districts reported that additional funding sources, including general revenue, food service funds, and federal program funds, were used for administrative expenditures in addition to the amount withheld from the FEFP allocation.

School District Practices for Allocating and Distributing Federal Funds to Charter Schools

Requirements for Distribution of Federal Funds

Both state and federal laws and federal regulations require school districts to provide charter schools with an equitable share of federal funds. Specifically, Section 1002.33(17)(c), F.S., provides:

If the district school board is providing programs or services to students funded by federal funds, any eligible students enrolled in charter schools in the school district shall be provided federal funds for the same level of service provided students in the schools operated by the district school board....

This same statute continues with references to 20 USC 8061, Section 10306, and states:

...all charter schools shall receive all federal funding for which the school is otherwise eligible, including Title I funding, not later than 5 months after the charter school first opens and within 5 months after any subsequent expansion of enrollment.

One additional citation that is noteworthy is 34 CFR 300.209(b)(ii)(A) and (B), of the federal regulations implementing the Individuals with Disabilities Education Act, which states that local education agencies (LEAs) must:

- (ii) Provide funds under Part B of the Act to those charter schools--
 - (A) On the same basis as the LEA provides funds to the LEA's other public schools, including proportional distribution based on relative enrollment of children with disabilities; and
 - (B) At the same time as the LEA distributes other Federal funds to the LEA's other public schools, consistent with the State's charter school law.

School District Practices for the Distribution of Federal Funds

To obtain information related to practices for the distribution of federal funds to charter schools, the department sent a survey to all school districts. Section 3 of the survey (Appendix A) included several questions about how federal funds (or equivalent services) are provided to charter schools. In general, there are two basic methods for making federal funding available to students in charter schools: (a) distributing the funds directly to the charter schools or (b) providing services to the schools in lieu of actually distributing funds. The 44 school districts with charter schools reported the following methods of making federal funds available to charter schools.

Table 11 – Methods of Making Federal Funds Available to Charter Schools

Methods	Number of Districts*
Distributes federal funds to charter schools	4
Provides services to charter schools	7
Uses a combination of methods	32

* One school district, Glades County School District, did not respond to this question.

For those school districts that distribute federal funds to charter schools, there are a variety of ways in which the funds are made available. The following table indicates the methodology reported for the distribution of funds.

Table 12 – Methods of Distributing Funds to Charter Schools

Methods	Number of Districts
Advances funds to charter schools	3
Reimburses charter schools for expenditures	6
Makes purchases on behalf of the charter schools	4
Uses a combination of methods	24

Allocation of Federal Funds to Charter Schools

School districts were also asked to indicate the methodology for allocating federal funds for several specific programs. The results are presented below. (Note: Title I, Part A, of the Elementary and Secondary Education Act (ESEA), also referred to as No Child Left Behind (NCLB), is not addressed in this section as the methodology for allocating these funds to eligible schools is prescribed by federal law and rule. School districts do not have any flexibility in determining the allocation of these funds for charter schools as compared to any other district schools.)

Individual with Disabilities Education Act Funds

As noted above, the IDEA provides that LEAs must provide these funds to charter schools on the same basis as funds are provided to other public schools in the school district. School districts may meet this requirement through use of a formula distribution or by using a documented needs assessment procedure. The responses to the department’s survey revealed the following means of allocating IDEA funds to charter schools.

Table 13 – Methods of Allocating IDEA Resources to Charter Schools

Methods	Number of Districts*
Formula	6
Documented needs assessment procedure	20
Combination	13

* Five school districts (Citrus County, Dixie County, Glades County, Hernando County, and Monroe County) indicated that their charter schools do not currently serve any students with disabilities and, therefore, did not respond to this question.

Those school districts indicating that a formula is used as the method of allocating IDEA funds, also indicated that the formula is based on either the number of full-time equivalent (FTE) students with disabilities enrolled in the charter schools or the membership of students with disabilities based on Survey 5 multiplied by the FEFP weighted cost factors. School districts that reported using a needs assessment also indicated that the primary factor in the needs assessment is the Individual Education Plans of the students with disabilities enrolled in the charter schools. Other variables include charter school requests for specific types of services such as staffing specialists, psychologists, compliance specialists, technology/equipment needs, and staff development.

Title II, Part A, of the ESEA

Title II, Part A, of the ESEA provides funding to school districts for professional development of principals and teachers. As part of their annual applications for Title II, Part A, funding, school districts are required to conduct a needs assessment of all schools; however, they are not required to allocate funds solely on the results of such needs assessments. The responses to the department’s survey revealed the following means of allocating Title II, Part A, funds to charter schools.

Table 14 – Methods of Allocating Title II Funds to Charter Schools

Methods	Number of Districts*
Formula	8
Documented needs assessment procedure	21
Combination	7

* *Eight school districts indicated that this question was not applicable to them although every school district receives Title II funds.*

Each of the 8 school districts that use a formula allocate funds on a per-student basis. Descriptions of needs assessments used by 21 school districts included use of student achievement data, staff surveys, improvement plans, and requests. Many school districts indicated that charter school staff are invited to participate in all district-sponsored staff development opportunities. Several school districts indicated that they provide substitutes for staff development activities, reimburse staff for costs incurred for participation in staff development, and provide stipends to staff. It cannot be determined from this survey why 8 school districts did not respond to this question.

Other Federal Funds

School districts were also asked to provide information about how they allocate other federal funds such as Migrant Education, Homeless, English Language Acquisition, or Perkins funds. The responses to the department’s survey revealed the following information.

Table 15 – Methods of Allocating Other Federal Funds to Charter Schools

Methods	Number of Districts*
Formula	11
Documented needs assessment procedure	10
Combination	17**

* Five school districts indicated that this question was not applicable to them.

** Polk County School District provided an attachment that detailed the methodology used for each individual grant. This attachment indicates that the school district uses a combination of formulas and needs assessments to allocate other federal funds.

In every instance where school districts reported using a formula, it was described as a per pupil allocation. The needs assessments most frequently referenced charter school requests and individual student needs as the responses.

2011-12 Federal Funding Allocations for Charter Schools

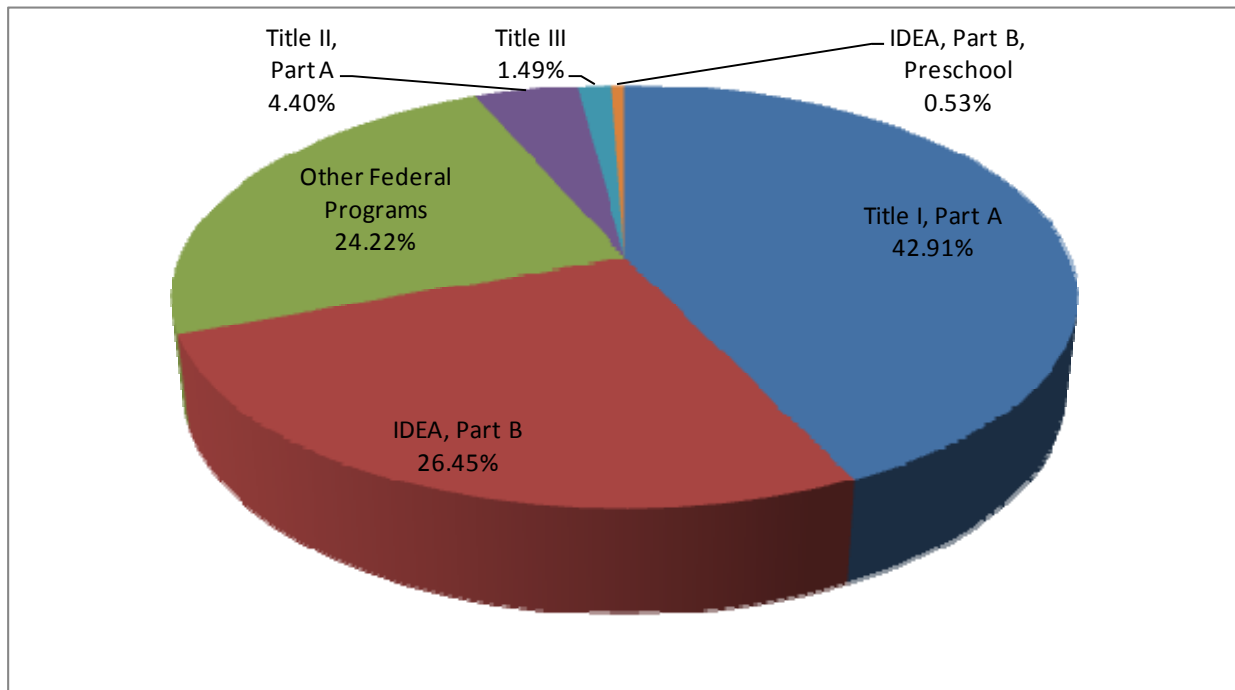
School districts were also requested to provide details on the allocations and the number of charter schools to which funding was allocated for specified federal programs. Table 16 displays the aggregated allocations and number of schools for each program. The data reported for each school district are provided in Appendix C.

Table 16 – Federal Funds Distributed to Charter Schools by Program

Federal Program	Amount Allocated to Charter Schools	Number of Charter Schools
Title I, Part A	\$ 12,652,773	175
IDEA, Part B	7,799,081	433
IDEA, Part B, Preschool	156,473	25
Title II, Part A	1,298,517	291
Title III	439,310	194
Other Federal Programs	7,142,150	106
Total Federal Programs	\$ 29,488,304	

Figure 4 shows what districts allocate to charter schools by federal program.

Figure 4 – Distribution of Federal Programs



The other federal programs for which school districts reported allocating funds included:

- Education Jobs Fund
- Race to the Top
- Title VI, Part B
- Title I, Part C, Migrant
- Title X, Homeless
- School Improvement Grant (SIG)
- Perkins

As cited at the beginning of this section, school districts are required by federal law to provide charter schools with the federal formula funds for which they are eligible within five months after a new charter school opens, or an existing charter school expands its enrollment. In the department’s survey, school districts were requested to describe the procedures used to ensure that this requirement is met. School district responses are listed below.

- “Funds are not distributed by formula – they are distributed on an as-needed basis.”
- “We have ongoing collaborative correspondence with Charter School leadership.”
- “Periodic distributions, in most cases monthly.”
- “Services are provided to the charter school as defined by the charter.”
- “The money from the above grants is made available as soon as the grants are approved.”
- “Based on December child count.”
- “Charter schools are provided with the Revenue Worksheet on a monthly basis.”
- “Requiring the charter schools to provide a minimum of 120-day notice when planning an expansion.”
- “Requiring the charter schools to provide periodic enrollment projections followed by actual enrollment data.”
- “Providing funding based on estimates and adjusting allocations based on the data from the next survey period.”

Appendix A

School District Survey

**FLORIDA DEPARTMENT OF EDUCATION
FINANCE AND OPERATIONS
REPORT OF CHARTER SCHOOL ADMINISTRATION FOR THE 2011-12 FISCAL YEAR
PURSUANT TO SECTION 4 OF CHAPTER 2011-232, LAWS OF FLORIDA**

DISTRICT INFORMATION					
District Name:					
District Contact Name:					
Phone:					
E-mail:					
SECTION 1.					
Will the district provide an allocation of the local capital improvement tax revenue authorized in Section 1011.71(2), F.S., to charter schools for the 2011-12 fiscal year?			YES	NO	
If yes, indicate the total charter school allocation.			\$		
Will the district provide facilities to charter schools for the 2011-12 fiscal year?			YES	NO	
If the district provides facilities to charter schools, indicate the annual rent amount for the 2011-12 fiscal year.			\$		
If the district provides facilities to charter schools, estimate the fair market value of the leased building or facilities.			\$		
Enter the district's annual costs associated with providing facilities to charter schools for the 2011-12 fiscal year.					
\$		(1) Utilities			
\$		(2) Insurance			
\$		(3) Maintenance and Repair			
\$		(4) Custodial			
\$		(5) Other			
SECTION 2.					
Indicate the estimated Florida Education Finance Program (FEFP) allocation that will be distributed to charter schools for the 2011-12 fiscal year.			\$		
Indicate the estimated amount to be withheld for charter school administration for the 2011-12 fiscal year pursuant to Section 1002.33(20), F.S.			\$		
Enter the estimated costs of services provided to charter schools for the 2011-12 fiscal year, identify the funding source in the space provided, and identify whether or not the services are required pursuant to Section 1002.33(20), F.S. Describe the specific services provided under each category and how the total cost of the services was calculated.					
<u>Amount</u>	<input type="checkbox"/>	<input type="checkbox"/>	<u>Funding Source</u>	<u>Services</u>	<u>Description</u>
\$	✓			(1) Contract Management Services	
\$	✓			(2) Full-Time Equivalent Student and Data Reporting Services	
\$	✓			(3) Exceptional Student Education Administration Services	
\$	✓			(4) Services Related to Eligibility and Reporting Duties for School Lunch Services	
\$	✓			(5) Test Administration Services	
\$	✓			(6) Processing of Teacher Certificate Data Services	
\$	✓			(7) Information Services	
\$	✓			(8) Student Performance Data	
\$		✓		(9) Charter Application Review	
\$		✓		(10) Charter Contract Negotiation	
\$		✓		(11)	
\$		✓		(12)	
\$		✓		(13)	
\$		✓		(14)	

**FLORIDA DEPARTMENT OF EDUCATION
FINANCE AND OPERATIONS
REPORT OF CHARTER SCHOOL ADMINISTRATION FOR THE 2011-12 FISCAL YEAR
PURSUANT TO SECTION 4 OF CHAPTER 2011-232, LAWS OF FLORIDA**

SECTION 3.

(1) Describe how the district provides the appropriate commensurate share of federal funds to charter schools.

Distributes funds to schools.
 Provides services to schools.
 Uses a combination.

(2) If the funds are distributed to schools, indicate which of the following apply.

Funds are advanced to charter schools.
 Charter schools are reimbursed for allowable expenditures.
 District makes purchases on behalf of the charter schools.
 Uses a combination.

(3) Identify how the district determines the allocation of IDEA funds to charter schools.

Formula. Documented needs-assessment procedure. Uses a combination.

Describe the formula and/or the needs-assessment procedures for IDEA funds for which each procedure is used.

(4) Identify how the district determines the allocation of Title II staff development to charter schools.

Formula. Documented needs-assessment procedure. Uses a combination.

Describe the formula and/or the needs-assessment procedures for Title II staff development for which each procedure is used.

(5) Identify how the district determines the allocation of other federal funds and/or services to charter schools.

Formula. Documented needs-assessment procedure. Uses a combination.

Describe the formula and/or the needs-assessment procedures used and identify the other federal programs for which each procedure is used.

Indicate the type of funding and number of charter schools for each federal program for the 2011-12 fiscal year.

		Number of schools
\$	(1) Title I, Part A	
\$	(2) IDEA, Part B	
\$	(3) IDEA, Part B - Preschool	
\$	(4) Title II, Part A	
\$	(5) Title III	
\$	(6) Other Federal Programs	

Identify the other federal programs made available to charter schools for the 2011-12 fiscal year.

Districts are required to provide charter schools with the federal formula funds for which they are eligible within five months after a school opens or expands its enrollment. Describe how the district ensures this requirement is met.

SECTION 4.

Will the district provide an allocation of the local capital improvement tax revenue authorized in Section 1011.71(2), F.S., to charter schools-in-a-municipality for the 2011-12 fiscal year?

YES		NO	
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If yes, indicate the number of charter schools-in-a-municipality that will be provided local capital improvement tax revenue for the 2011-12 fiscal year.

Indicate the total amount of local capital improvement tax revenue the district will provide to charter schools-in-a-municipality for the 2011-12 fiscal year.

\$

Describe how the district determines the allocation of local capital improvement tax revenue authorized under Section 1011.72(2), F.S., to charter schools-in-a-municipality.

Describe the impacts on both the school district and charter schools-in-a-municipality if the discretion given to school districts regarding the distribution of local capital improvement tax revenue to charter schools-in-a-municipality were removed.

DISTRICT COMMENTS

Survey not Applicable - There are no charter schools in the school district.

PLEASE RETURN COMPLETED FORM BY NOVEMBER 4, 2011

Please return the completed form by selecting the "Submit" option at the top of the page or save this form and e-mail it to: theresa.schwarz@fldoe.org

For questions relating to the submission of this form, call Theresa Schwarz at (850) 245-9129.

Appendix B

Charter School Survey

**FLORIDA DEPARTMENT OF EDUCATION
OFFICE OF EDUCATIONAL FACILITIES
REPORT OF CHARTER SCHOOL CAPITAL OUTLAY FOR THE 2011-12 FISCAL YEAR
PURSUANT TO SECTION 4 OF CHAPTER 2011-232, LAWS OF FLORIDA**

CHARTER SCHOOL INFORMATION	
School Name:	
School District:	
School Contact Name:	
Phone:	
E-mail:	

CHARTER SCHOOL COMMENTS

Enter the amount of local capital improvement tax funds anticipated to be expended in accordance with Section 1011.71(2), F.S., for each of the items below for the 2011-12 fiscal year.
--

\$ <input style="width: 80%;" type="text"/>	(1) Construction and remodeling of school facilities.
\$ <input style="width: 80%;" type="text"/>	(2) Maintenance, renovation, and repair of existing school facilities or of leased facilities to correct deficiencies.
\$ <input style="width: 80%;" type="text"/>	(3) Purchase, lease-purchase, or lease of school buses.
\$ <input style="width: 80%;" type="text"/>	(4) Purchase, lease-purchase, or lease of new and replacement capital equipment, and enterprise resource software applications (must be classified as capital assets pursuant to the Governmental Accounting Standards Board, have a useful life of at least five years, and be used to support school-wide administration or state-mandated reporting requirements).
\$ <input style="width: 80%;" type="text"/>	(5) Payments for educational facilities and sites due under a lease-purchase agreement pursuant to Sections 1003.02(1)(f) or 1013.15(2), F.S.
\$ <input style="width: 80%;" type="text"/>	(6) Payment of loans approved pursuant to Sections 1011.14 and 1011.15, F.S.
\$ <input style="width: 80%;" type="text"/>	(7) Payment of costs directly related to complying with state and federal environmental statutes, rules, and regulations governing school facilities.
\$ <input style="width: 80%;" type="text"/>	(8) Payment of costs of leasing relocatable educational facilities, of renting or leasing educational facilities and sites pursuant to Section 1013.15(2), F.S., or of renting or leasing buildings or space within existing buildings pursuant to Section 1013.15(4), F.S.
\$ <input style="width: 80%;" type="text"/>	(9) Payment of the cost of school buses when there is a contract with a private entity to provide student transportation services if certain requirements are met.
\$ <input style="width: 80%;" type="text"/>	(10) Payment of the cost of the opening day collection for the library media center of a new school.
\$ <input style="width: 80%;" type="text"/>	(11) Purchase, lease-purchase, or lease of driver's education vehicles; motor vehicles used for the maintenance or operation of educational plants and equipment; security vehicles; or vehicles used in storing or distributing materials and equipment.
\$ <input style="width: 80%;" type="text"/>	(12) Payment of the cost of premiums for property and casualty insurance that are deemed necessary to insure the school facilities.
\$ <input style="width: 80%;" type="text"/>	(13) Total anticipated local capital improvement tax revenue to be received from the district for 2011-12.

CHARTER SCHOOL COMMENTS

PLEASE RETURN COMPLETED FORM BY NOVEMBER 4, 2011
--

Please return the completed form by e-mail to: chartercapital@fldoe.org
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For questions relating to the submission of this form, call Tracy Suber at (850) 245-9312.
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Appendix C

Federal Funds Distributed to Charter Schools by District and Program

District	Title I, Part A		IDEA, Part B		IDEA, Part B, Preschool		Title II, Part A		Title III		Other Federal Programs	
	Amount Distributed	Number of Charter Schools	Amount Distributed	Number of Charter Schools	Amount Distributed	Number of Charter Schools	Amount Distributed	Number of Charter Schools	Amount Distributed	Number of Charter Schools	Amount Distributed	Number of Charter Schools
Alachua	\$ 322,236	6	\$ 260,134	16	\$ 8,191	16	\$ 92,718	16	\$ 3,990	16	\$ 600,000	3
Bay			82,816	8			31,121	8	50	6		
Brevard	475,110	3	80,000	7							114,639	1
Broward	2,475,603	40	111,937	67			41,040	67	300,000	67	125,000	5
Charlotte			3,000	1			11,003	1			34,543	1
Citrus	116	1						1			3,310	1
Collier	43,000	1	124,000	3			12,500	1	16,000	1	117,000	2
Dade	3,015,208	48	1,631,965	109			277,607	2	64,000	8	875,000	
DeSoto												
Dixie ^a												
Duval	1,230,431	7					9,219	2			1,068,209	13
Escambia	169,526	3										
Flagler	95,217	2							2,000	1		
Franklin	69,864	1										
Gadsden	113,000	1	16,855	1			5,000	1				1
Glades											212,000	1
Hemando ^a												
Hillsborough	628,300	9	545,285	36	7,646	1	285,681	37	7,980	34	1,119,942	14
Indian River	54,668	1		5				5		5		
Lake	758,310	4	11,150	4			111,149	2			672,888	1
Lee	195,204	3		25			79,304	25			217,311	25
Leon			85,363	1			90,000	4			78,215	4
Levy	72,532	2	15,000	2			5,000	2			5,000	2
Manatee	364,830	2	185,346	6							197,029	5
Marion	69,481	2	10,820	3			32,529	3	623	3	1,238	1
Martin			15,342	1								
Monroe							16,328	6	1,000	1		
Okaloosa			63,143	3					3,516	1		
Orange	251,200	5	350,000	29			94,500	29	5,000	10		
Osceola	28,500	1	387,000	3					22,707	1	202,595	4
Palm Beach	888,401	19	2,400,000	35	65,000	5		35		3	89,908	4
Pasco			32,128	5			2,111	5	8,119	5		
Pinellas	218,830	3	7,417	12							680,620	5
Polk	537,435	4	737,368	24			66,616	16		20		
Putnam	57,926	1										
St. Johns			77,554	2	10,866	1	459	1			558,074	1
St. Lucie			33,174	2								
Santa Rosa											33,170	1
Sarasota	322,497	1	234,500	10			14,891	10	3,143	2		
Seminole			25,793	3	28,855	1	18,641	3	982	1	18,800	2
Sumter			79,560	1					200	1	117,659	1
Volusia	72,111	3	167,431	8	35,915	1		8		8		8
Wakulla	63,098	1	25,000	1			1,100	1				
Walton	60,139	1										
Totals:	\$ 12,652,773	175	\$ 7,799,081	433	\$ 156,473	25	\$ 1,298,517	291	\$ 439,310	194	\$ 7,142,150	106

a. The district provides services only and does not distribute funds to charter schools.