

| Sources of Evidence for Standard 10 | | | | |
|--|---|---|--|---|
| Documentation | | | Interviews | Observations |
| <ul style="list-style-type: none"> • Current annual budget • Long-term budget (3 to 10 year) • Charter contract • Check register from day 1 • Business or strategic plan • Monthly and quarterly financial statements • Reconciled, monthly bank and credit card statements • Budget to actual reports • Statement of cash flows • Invoice and bill records • Salary structures • Board financial policies/policy handbook | <ul style="list-style-type: none"> • Administrative procedure handbook • Credit card/P-Card policy • Register of accounts payable • Chart of Accounts (COA) • Personnel files • Investment statements • Bond and/or lease documents • Current wait list • Insurance policies • Grant applications • Audit statements • Vision and mission statements • School accreditation plan/ School Performance Framework | <ul style="list-style-type: none"> • School improvement goals • Professional development plan /training records • Board meeting agendas • Board meeting minutes (including appropriation resolution) • Board planning schedule • Bylaws • Legal documents • Website • School publications • Waivers • Authorizer review/feedback • Grant Awards • Debt Agreements • Audit Management Letter | <ul style="list-style-type: none"> • Board members • Board treasurer • Board president • CMO/EMO interviews (as applicable) • Business manager/CFO • Authorizer • Accountant/bookkeeper • Administrator(s) • Other stakeholder interviews | <ul style="list-style-type: none"> • Board meeting |

| Standard 10: Sound Fiscal Management | | The school board demonstrates strong fiscal management and school practices demonstrate current and future financial health. | | | | | |
|--------------------------------------|--|---|---|---|---|---------------------|----------|
| Indicator 10.a. Budget | | Governing Board and administration gather input to develop short-term and long-term budgets, make effective use of sound budgeting practices and comply with all state statutory requirements and charter assurances. | | | | | |
| Indicator Rating | | (4) Developed and fully implemented on an ongoing and sustained basis | (3) Developed and generally implemented throughout the school | (2) In development and/or partially implemented | (1) Initial development and/or minimal implementation | (NA) Not Applicable | Comments |

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| 10.a.1. Annual Budget Input. | The administration gathers input from stakeholders such as teachers and parents to develop and monitor the annual school budget. The school must work with the SAC on budgeting per <i>Colorado Revised Statute, 22-11- 401-403</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 10.a.2. Long Term Budget. | The finance committee and administration collaboratively develop, annually update, monitor, and use a long-term (3-5 year) rolling budget for short- and long-term planning. The school’s long-term budget provides a realistic picture for enrollment growth, accounts for capital and non-capital needs related to enrollment growth and educational model, and projects an appropriate staffing model related to enrollment growth. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

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| 10.a.3. Budget Priorities. | Budget priorities are based on the school's vision and mission statements. Budget priorities correlate and align with the school's strategic plan. Budget priorities are collaboratively reviewed and documented based on analysis of performance data. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

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| 10.a.4. Budget Cycle Timeline. | <p>The budgeting timeline meets the requirements for posting and review of the budget.</p> <ul style="list-style-type: none"> • A proposed budget for the upcoming fiscal year was submitted to the board by May 31. • Provide at least 30 days public notice of board budget adoption • The preliminary budget for the fiscal year is adopted by the board by June 30 • Submission to authorizer per their deadline • Monitoring meetings are scheduled at least quarterly • Modifications to the budget are made by Jan 31 through the adoption of a final or supplemental budget by the board. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

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| 10.a.5. Balanced Budget. | The school operates with and regularly monitors a balanced budget that includes: <ul style="list-style-type: none"> • 3% TABOR reserves • Reserving any fund balance over 15% is adopted by Board resolution per CDE guidelines. CDE Charter Assurances for Financial Accreditation Form | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 10.a.6. Use of Beginning Fund Balance. | For budgets that include the use of beginning fund balance, a resolution was adopted by the board specifically authorizing this use and stating the school’s plan to ensure that such use will not lead to an ongoing deficit. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 10.a.7. Budget Adjustments. | The school proactively and effectively adjusts the budget to reflect changes in current enrollment and PPR funding. Adjustments are made in response to unforeseen needs or events. Adjustments are discussed as part of regular reviews. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

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| 10.a.8: Spending | Spending does not exceed amounts appropriated by the board; the charter board has approved an additional appropriation when this occurs. | | | | | | |
| 10.a.9. Reserves | The school has adequate TABOR reserve and two months or more of operating expenses in the unassigned fund balance. | | | | | | |

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| Indicator 10.b. Revenue | School leadership uses realistic revenue and program costs in the budget. | | |

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| 10.b.1. Enrollment. | The school consistently uses conservative enrollment projections based on realistic internal and external data from a variety of sources and meets at least 90% of their targets. The school's budgeted revenue is developed with enrollment projections based on the same methodology. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 10.b.2. Revenue Projections. | Revenue projections are conservative, supported by data and based on secured revenue streams. Secured revenue streams are sufficient to fund operating costs. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 10.b.3. Grants. | The budget is consistent with grant award letters. The school has an effective and active structure for pursuing additional grant funding. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 10.b.4. Fundraising. | The school has structured fund development campaigns that augment revenue. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| Indicator 10.c. Program Costs | | School leadership uses realistic revenue and program costs in the budget. | | | | | Comments |
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| 10.c.1. Staff Resources and Salaries Allocation. | Salaries and benefits are within the normal range of 50 – 70% of operational expenditures. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 10.c.2. Salaries and Experience. | All staff and administration salaries are commensurate with experience and qualifications and relative to local district/charter practices and pay rates. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

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Indicator 10.c. Program Costs

The school has enough revenue to ensure stable programming

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| 10.c.3. Organizational Structure. | The organizational structure is well-balanced between administration and instruction. Combined administrative salaries are 8-15% of the total budget. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

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Indicator 10. c. Program Costs

The school has developed other resources to achieve additional strategic priorities and can increase revenue if a shortfall occurs.

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| 10.c.4. Salary Cost Ratios. | Instructional staff salaries are 50-60% of the total budget. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 10.c.5. Lease Mortgage Costs. | Lease/debt service is current, appropriate for the school's educational model and provides adequate space per CDE capital construction recommendations. Lease/mortgage payments are 12% or less of total guaranteed revenue, or a start-up school that has a 3 year or less trajectory to meet these criteria in their long-term budget. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

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Indicator 10.d. Report Requirements

The school understands and complies with reporting requirements of the state and charter authorizer.

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| 10.d.1. Financial Audit. | An independent audit is performed, reviewed by the board, and the school leadership. The auditor reports an unqualified opinion that financials fairly represent the financial condition of the school. The school and board have taken action on the recommendations in their recent audit management letter. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 10.d.2. Positive Fund Balance. | The school reported, in the annual financial annual financial audit, a positive amount in the fund balance for each government fund and unrestricted net assets for each propriety fund. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 10.d.3. Reporting Compliance. | All state and authorizer reporting requirements are met in a timely and thorough manner. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

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| 10.d.4. Reporting System | The financial policies and procedures handbook and Chart of Accounts are used for budget development, financial reporting, and maintaining financial records. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 10.d.5. Financial Transparency Act. | The school is in full compliance with the current requirements of the Financial Transparency Act, and the required documents are posted within 60 days of issuance (or current requirement). | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

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| Indicator 10.e. Board Responsibility | | The Governing Board and administrators hold themselves responsible for the school's financial stability and integrity. | | | | | Comments |
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| 10.e.1. Board Expertise. | The board has recruited highly knowledgeable board members with financial expertise. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 10.e.2. Board Engagement. | All board members are appropriately engaged in the budgeting process and provide oversight of financial reporting. Board members provide input and take corrective action when necessary. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 10.e.3. Board Awareness. | All board members understand the school's current and projected financial status. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 10.e.4. Financial Reporting. | On at least a quarterly basis, the board receives financial statements that they review, discusses, approve, and, as necessary, makes financial decisions based on these reports. These statements include operating margins, debt/asset ratio, and budget to actual reports. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

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| 10.e.5. Administrator Skills and Qualifications. | All key administrators that are allocated financial responsibilities such as the CFO/Business Manager, school leader, or third-party contractor have knowledge and understanding and/or education in business finance and management. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 10.e.6. Administrator Adherence to Budget. | The administrative team effectively manages and operates the school within the parameters set by the budget and board financial policies. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 10.e.7. Networking and Training. | School leaders (board and administration) participate in training and networking opportunities, monitor financial legislation, and seek outside advice in efforts to improve financial oversight and management practices. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

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| Indicator 10.f. Policies | | The Governing Board has adopted policies that ensure financial health and a strong system for the timely, accurate tracking and recording of all financial data and transactions. | | | | | Comments |
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| 10.f.1. Fiscal Management Policies. | Comprehensive fiscal management policies written and aligned to state statutes exist to ensure compliance with all school finance laws and regulations. Policies are reviewed and updated annually. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 10.f.2. Policy Compliance. | The school is in compliance with all internal fiscal management and budget policies. The school regularly monitors for compliance. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 10.f.3. Credit Card/P-Card Policies. | The school is in full compliance with all written credit card/P-card policies and procedures and written policies represent exemplary business practices (e.g. includes receipts and records, limits, approved users, payment, fees/awards). | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 10.f.4. Checks and Balances. | The school has adopted a comprehensive set of policies and procedures to ensure a system of checks and balances of authority and a segregation of duties in all financial transactions. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

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| 10.f.5. Finance Subcommittee Structure. | The board has convened a financial subcommittee or they have adopted a policy for the formation of a finance subcommittee. The subcommittee includes at a minimum the board treasurer, school leader, SAC representative and business manager. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 10.f.6. Local Control. | The school has established functional local control from the authorizer and/or Educational Management Organization (EMO). When negotiating contracts with the authorizer or EMO, school leadership secures, in writing, financial autonomy. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

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Indicator 10.g. Business Operations

The school has established and maintains procedures for accurate and appropriate business operations.

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| 10.g.1. Accounts Payable. | The school's accounts payable register contains a reasonable number of payees, given the age and size of the school. There are no payments (other than payroll or reasonable reimbursements) to administrators, staff members, board members, school founders, or others closely involved with the school. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 10.g.2. General Ledger | General ledger accounts are posted and reconciled at least monthly | | | | | | |
| 10.g.3. Records Access and File Security. | Financial software operates with the ability to define levels of access and security. Financial systems create the proper level of physical and digital security of financial records. The school follows a written policy to ensure a system for routine, secure back-up of electronic documents. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

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| 10.g.4. Record Retention. | The school has formally adopted policies/procedures for record retention practices that meets or exceeds district, state, and federal minimum requirements, and is monitoring early set up, as well as tracking records within the plan. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 10.g.5. Risk Management. | The school has a complete risk coverage package that meets or exceeds required levels in all areas (e.g. Property, General Liability, Business Auto, Umbrella, and Workers Compensation). Insurance coverage meets requirements in charter contract. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 10.g.6. HR Practices. | School has a written plan and/or checklist that is used to monitor and maintain HR best practices that includes CBI background checks, reference checks, I-9, separate health record files, new hire reporting, current at will agreements, etc. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 10.g.7. Public Deposit Protection Act. | The school has applied for and received from the division of banking a custodial identification number. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

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| 10.g.8. Investments. | Any investments of the school are held by eligible depositories of public funds. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |