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## The 2023 Florida Statutes (including Special Session C)

### Title XLVIII

#### EARLY LEARNING-20 EDUCATION CODE

### Chapter 1001

#### EARLY LEARNING-20 GOVERNANCE

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#### **1001.453 Direct-support organization; use of property; board of directors; audit.—**

(1) DEFINITIONS.—For the purposes of this section, the term:

(a) “District school board direct-support organization” means an organization that:

1. Is approved by the district school board;
2. Is a Florida corporation not for profit, incorporated under the provisions of chapter 617 and approved by the Department of State; and
3. Is organized and operated exclusively to receive, hold, invest, and administer property and to make expenditures to or for the benefit of public kindergarten through 12th grade education and adult career and community education programs in this state.

(b) “Personal services” includes full-time or part-time personnel, as well as payroll processing.

(2) USE OF PROPERTY.—A district school board:

(a) Is authorized to:

1. Permit the use of property, facilities, and personal services of the district by a direct-support organization, subject to this section; or
2. Contract with a direct-support organization for personal services or operations. However, a retiree of the Florida Retirement System must first satisfy the requirements for termination from employment provided in s. [121.021\(39\)](#) before providing such services or operations for a Florida Retirement System employer, and is subject to the reemployment limitations provided in s. [121.091\(9\)](#).

(b) Shall prescribe by rule conditions with which a district school board direct-support organization must comply in order to use property, facilities, or personal services of the district. Adoption of such rules shall be coordinated with the Department of Education. The rules shall provide for budget and audit review and oversight by the district school board and the department.

(c) May not permit the use of property, facilities, or personal services by a direct-support organization if such organization does not provide equal employment opportunities to all persons, regardless of race, color, religion, sex, age, or national origin.

(3) BOARD OF DIRECTORS.—The board of directors of the district school board direct-support organization shall be approved by the district school board.

(4) ANNUAL FINANCIAL AUDIT.—Each direct-support organization with more than \$250,000 in expenditures or expenses shall provide for an annual financial audit of its accounts and records, to be conducted by an independent certified public accountant in accordance with rules adopted by the Auditor General pursuant to s. [11.45\(8\)](#) and the Commissioner of Education. A district school board may contract with a vendor for an annual financial audit of a direct-support organization. The annual financial audit report shall be submitted within 9 months after the fiscal year’s end to the district school board and the Auditor General. The Commissioner of Education, the Auditor General, and the Office of Program Policy Analysis and Government

Accountability have the authority to require and receive from the organization or the district auditor any records relative to the operation of the organization. The identity of donors and all information identifying donors and prospective donors are confidential and exempt from s. [119.07\(1\)](#), and that anonymity shall be maintained in the auditor's report. All other records and information shall be considered public records for the purposes of chapter 119.

**History.**—s. 60, ch. 2002-387; s. 74, ch. 2004-357; s. 7, ch. 2023-105; s. 2, ch. 2023-310.