

Annual Reporting Requirements for Charter Operators

The reporting requirements in the following sections focus specifically on reporting required throughout Title 49, Chapter 13 of the Tennessee Code and related State Board Rules. This document is not exhaustive of all reporting requirements that public charter school operators (operators) are required to meet as a public school. Operators should coordinate with their authorizing LEAs to ensure they align with reporting requirements. Additionally, operators may subscribe to the [department's newsletters](#) for additional information and updates.

Reporting Schedule At-A-Glance

August	September	October	January	February	April	July
<ul style="list-style-type: none"> • CMO Annual Financial Report 	<ul style="list-style-type: none"> • Letter of Intent (LOI) for Charter Amendment - Fall 	<ul style="list-style-type: none"> • Annual Progress & Financial Report • Charter Amendment Application - Fall 	<ul style="list-style-type: none"> • Letter of Intent (LOI) for Charter Amendment - Spring 	<ul style="list-style-type: none"> • Charter Amendment Application - Spring 	<ul style="list-style-type: none"> • Charter Renewal Application 	<ul style="list-style-type: none"> • Artificial Intelligence Report • Annual Financial Audit

Post-Lottery	Annually	60 Days Notice	As Needed
<ul style="list-style-type: none"> • Verification / Certification of Enrollment Lottery 	<ul style="list-style-type: none"> • Board Training 	<ul style="list-style-type: none"> • Waiver Requests 	<ul style="list-style-type: none"> • Teacher Licensure Advancement Forms • Surety Bonds

Annual Deadlines for Charter Operators

CMO Annual Financial Report		
Deadline: No Later than August 31	Recipients: Comptroller of the Treasury	Resources: Contact TN Comptroller for access to the Annual Financial Report form and submission method.
<p>T.C.A. § 49-13-127 requires each charter management organization (CMO) as defined in T.C.A. §49-13-104 to file an annual financial report with the Tennessee Comptroller of the Treasury that details transactions between the CMO and any charter school operated by the CMO in Tennessee.</p>		
Charter Amendment - Fall		
Deadline: Letter of Intent – September 1 Application – October 1	Recipients: Authorizer	Resources: Guidance and Materials.
<p>T.C.A. § 49-13-110(d) and Charter Commission Rule 1185-01-01-.04 requires each charter operator that desires to materially modify any provision within its charter agreement to file an amendment application. The governing body of the charter school may file an amendment petition letter of intent with the authorizer by September 1 of the school year preceding the school year in which the proposed amendment will take effect for any material modification. The governing body of a charter school that submits its letter of intent shall file an amendment application with the authorizer by October 1.</p>		
Annual Progress & Financial Report		
Deadline: October 1	Recipients: Authorizer Charter.Schools@tn.gov	Resources: Guidance
<p>T.C.A. § 49-13-120 requires each charter school to annually report to the chartering authority and the commissioner on the progress toward achieving the goals outlined in its charter. T.C.A. §§ 49-13-112 and 49-13-120 require each charter school to annually provide to the chartering authority and the commissioner a detailed accounting report. The report should include revenues, expenditures and sources of funds received. This information should be included with the school’s annual progress report. Please note the annual audit may satisfy the financial report requirements.</p>		

Charter Amendment - Spring		
Deadline: Letter of Intent – January 15 Application – February 14	Recipients: Authorizer	Resources: Guidance and Materials.
<p>T.C.A. § 49-13-110(d) and Charter Commission Rule 1185-01-01-.04 requires each charter operator that desires to materially modify any provision within its charter agreement to file an amendment application. The governing body of the charter school may file an amendment petition letter of intent with the authorizer by January 15 of the school year preceding the school year in which the proposed amendment will take effect for any material modification. The governing body of a charter school that submits its letter of intent shall file an amendment application with the authorizer by February 14.</p>		
Charter Renewal Application		
Deadline: April 1	Recipients: Authorizer	Resources: Guidance and Materials
<p>Prior to the end of a charter school's charter agreement expires, a school must submit a renewal application to continue operation and renew the charter agreement with their authorizer. T.C.A. § 49-13-121 sets forth the procedures by which a renewal application may be submitted. A charter school must submit a renewal application to its authorizer no later than April 1 of the year prior to the year in which its charter agreement expires.</p>		
Annual Financial Audit		
Deadline: As soon as practical after June 30	Recipients: Authorizer Charter.Schools@tn.gov Comptroller of the Treasury	Resources: Guidance
<p>T.C.A. §§ 49-13-127 and 49-13-111 requires each charter school to furnish an annual audit to the chartering authority, the commissioner and the comptroller of the treasury. Notifying the department that audit has been provided to and posted by comptroller suffices as delivery to commissioner.</p>		

Artificial Intelligence Report		
Deadline: July 1	Recipients: Charter.Schools@tn.gov	Resources: Guidance Coming Soon
<p>Chapter 550 of the Public Acts of 2024 states the governing body of a public charter school shall adopt a policy regarding the use of artificial intelligence by students, teachers, and staff for instructional and assignment purposes. The policy must be implemented in each public charter school no later than the 2024-2025 school year. By July 1, 2024, and by each July 1 thereafter, the governing body shall report to the department of education of its compliance with this section. The report must include the adopted policy and describe how the governing body will enforce the policy in the upcoming school year.</p>		

Verification / Certification of Enrollment Lottery		
Deadline: After Lottery	Recipients: Charter.Schools@tn.gov	Resources: Guidance
<p>T.C.A. § 49-13-113 requires charter schools, that conduct an enrollment lottery, to verify it was conducted in compliance with state statute. A charter school shall provide to the department of education certification by an independent accounting firm or by a law firm that each lottery conducted for enrollment purposes complied with the requirements of this section. In lieu of such certification, a charter school may request that the department of education review and approve the lottery process.</p>		

Governing Board Training		
Deadline: Annually	Recipients: Authorizer	Resources: SBE approved trainings
<p>T.C.A. § 49-13-111(o) requires the governing body of a charter school to conduct at least one (1) annual board training course and shall provide documentation of such training to the authorizer. All training courses must be approved by the state board of education.</p>		

Waiver Requests		
Deadline: 60 Days Notice	Recipients: Charter.Schools@tn.gov	Resources: Guidance
<p>T.C.A. § 49-13-111 requires charter schools to submit waiver requests to the chartering authority or the commissioner of education at least 60 days prior to implementation.</p>		

Teacher Licensure Advancement Forms

Deadline: As Needed	Recipients: Office of Educator Licensing	Resources:
Pursuant to T.C.A. § 49-13-111 charter school teachers must have a current valid Tennessee teaching license. More information about licensure advancement can be found on the department website.		

Surety Bonds

Deadline: As Needed	Recipients: Comptroller of the Treasury	Resources: Comptroller of the Treasury
T.C.A. § 49-13-111(n) requires any member of the governing body, employee, officer or other authorized person who receives funds, has access to funds, or has authority to make expenditures from funds, to give a surety bond in the form prescribed by the Comptroller’s office.		

Permission is granted to use and copy these materials for non-commercial educational purposes with attribution credit to the “Tennessee Department of Education”. If you wish to use these materials for reasons other than non-commercial educational purposes, please contact the Office of General Counsel at (615) 741-2921 or Joanna Collins (joanna.collins@tn.gov).

 [Click here to access the Copyright/Trademark Permissions Request Form](#)