LOS ANGELES UNIFIED SCHOOL DISTRICT
Charter Schools Division

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INDEPENDENT CHARTER SCHOOL
ANNUAL PERFORMANCE-BASED OVERSIGHT VISIT
PREPARATION GUIDE 2025-2026

OVERVIEW

As part of our continuing efforts to provide performance-based oversight and to support the success of all students enrolled in LAUSD-authorized charter schools, the Charter Schools Division (CSD) observes and monitors each school's performance in view of state and federal law, District policy, and the school's charter. District Policies and supplemental information applicable to all LAUSD-Authorized Independent Charter Schools is accessible on the CSD website.

In accordance with Education Code § 47604.32, the CSD annually conducts at least one school site visit ("Annual Performance-Based Oversight Visit") that focuses on and evaluates charter school performance in the following four (4) categories:

Category I: **Governance**
Category II: **Student Achievement and Educational Performance**
Category III: **Organizational Management, Programs, and Operations**
Category IV: **Fiscal Operations**

The CSD provides the following guidance to assist charter schools in preparing for this year's CSD Independent Annual Performance-Based Oversight Visit (APBOV). We hope this information will clearly communicate expectations and enable each school to make advanced preparations to ensure a productive and efficient visit. Prior to the Annual Performance-Based Oversight Visit, the CSD assigned administrator and fiscal team member, in consultation with the charter school's leadership, will determine and communicate the specific date(s), schedule, and components for the visit.

Additionally, CSD staff members may make one or more informal site visits, attend governing board meetings, and admission lotteries throughout the year.

The Annual Performance-Based Oversight Visit typically includes the following components, which provide opportunities to gather evidence (information and data) related to the performance indicators as well as to share information and insights:

- **Oversight Visit Opening Meeting** with school leadership, which will include reflection and discussion of current and available school academic achievement data and other key aspects of school performance, as supported by the guiding questions responses.
- **Discussions with organization and school-site leadership** on specific topics such as, special education as needed, to clarify and/or augment information already gathered.
- **Document review**
- **Stakeholder focus group**, such as students, parents, employees, and governing board members.
- **Classroom observations**
- **Site observation**
- **Visit debrief** with school leadership

- **Fiscal review**[1] (See section below on preparation for fiscal review)

PREPARATION FOR DISCUSSION

In the weeks prior to the scheduled visit, your CSD administrator will provide school-specific guiding questions that focus on performance in one or more of the four (4) categories, and progress on benchmark(s) as applicable. The school's leadership team and CSD staff will discuss the guiding questions and school's responses during the oversight visit opening meeting.

PREPARATION FOR DOCUMENT REVIEW

The CSD reviews documentation to gather information and evidence regarding the school's performance in the four (4) categories set forth above. The charter school will use the existing Dropbox account to share files for the digital oversight folders. If the charter school needs to update employee access, the charter school should email charterschools@lausd.org with the names and email addresses of employees to be added or removed from the Dropbox access.

All documentation for the Governance; Student Achievement and Educational Performance; Organizational Management, Programs, and Operations; and Day of Visit folders, should be **current for this school year (unless otherwise specified)** and submitted **ten (10) business days prior to the annual oversight visit** for timely review.

PREPARATION OF DIGITAL FOLDERS

Charter school will organize the school's documentation for the day of the visit and the first three (3) categories in the following folders (see Appendix: *Organization of Digital Folders*).

- **Day of Visit**
- **Governance**
- **Student Achievement and Educational Performance**
- **Organizational Management, Programs, and Operations**

Please organize the documentation in the folders, using the file names indicated in the order listed above. Sections of this guide may provide brief descriptions of the specific documentation needed for each performance category. Documentation submitted as part of the Triannual Submissions will be considered as part of the Annual Performance-Based Oversight Visit report.

PREPARATION FOR FISCAL OPERATIONS DOCUMENTATION

As outlined below, all documentation for the fourth performance category, Fiscal Operations, should be submitted digitally to the CSD Fiscal Team member assigned to your school no later than three weeks after the Fiscal Operations Documentation request for appropriate review. Please do not redact any fiscal documentation to be submitted to the CSD, with the exception of private or other information protected by law (e.g., social security numbers).

OVERSIGHT VISIT LOGISTICS

The CSD requests that each charter school provide appropriate space(s) for the on-site oversight visit:

- Private workspace for the CSD team with Wi-Fi access
- Meeting space for the Oversight Visit Opening Meeting, Visit Debrief, and as applicable, Stakeholder Focus Group(s)

[1] Note: The fiscal review component of the annual oversight visit may take place on a different day and/or at a different location (e.g., charter operator offices). The school/charter operator is notified directly by the Fiscal Team, usually four to eight weeks in advance of the scheduled visit.

DAY OF VISIT DOCUMENTATION FOLDER

A. **Visit Schedule**
B. **Site Map**
C. **Bell Schedule**
D. **Parent/Student Handbook (for current year)Response to Guiding Questions**

G1: Governance Structure and Compliance Monitoring

A. **Current Organizational Chart** (if revised, include revision date)
B. **Current Board Member Roster** (if updated since July 1)
C. **Current Governing Board Bylaws**
D. **Twelve (12) months of Board Meeting Agendas and Minutes**
E. **Twelve (12) months of Board Committee(s) Agendas, Minutes, and Calendar(s)** such as Finance, Human Resources, Academics, etc., as applicable
F. **California open meeting law training** (Brown Act)

G2: Due Process

A. **Student discipline policy** with the areas related to due process procedures highlighted and applicable forms
B. **Employee discipline policy** with the areas related to due process procedures highlighted and applicable forms
C. **Uniform Complaint Procedures (UCP) policy** and applicable form
D. **Stakeholder complaint procedures** and applicable forms (for complaints outside the regulatory scope of UCP)

G3: Responsive and Accountable Governance – Educational Program

Board meeting agendas, minutes, and/or documentation with specific agenda items highlighted that demonstrate:

A. The Governing Board reviews and/or approves:
   1. School data including, but not limited to, California School Dashboard Indicators, internal assessment data, attendance, and enrollment data
   2. Local Control and Accountability Plan (LCAP)
   3. Evidence that the Governing Board received input from any Council(s) and Committee(s), such as committees of the board, School Site Council (SSC), Parent Advisory Council, English Language Advisory Committee (ELAC), etc., as applicable
   4. As applicable, additional school plans, such as Comprehensive Support and Improvement (CSI), Additional Targeted Support and Improvement (ATSI), School Plan for Student Achievement (SPSA), etc.
B. Board member and executive leadership training that supports responsive and accountable governance, such as data-driven decision making, board roles and responsibilities, etc., as applicable

G4: Responsive and Accountable Governance – Staffing and Evaluations

A. **Human Resources Policies and Procedures**
   1. Policies and documented procedures that ensure compliance with all applicable credentialing, clearance and training requirements
   2. Board meeting agendas, minutes, and/or documentation with specific agenda items highlighted that demonstrate the board monitors staffing needs and compliance with all applicable credentialing, clearance, and training requirements.
B. **Evaluation of all school-based employees,** including but not limited to administrators, certificated and classified employees
   1. Evaluation procedures, including but not limited to evaluation cycle/timelines and clear performance standards

2. Evaluation tool(s)

C. **Evaluation of Executive Leadership**
   1. Evaluation procedures, including but not limited to evaluation cycle/timelines and clear performance standards
   2. Evaluation tool(s)
   3. Board meeting agendas, minutes, and/or documentation with specific agenda items highlighted that demonstrate the evaluation of the executive level leadership including, but not limited to, those positions reporting to the Governing Board, as indicated in Element 4 of the approved charter (e.g., Executive Director, Area Superintendent, Principal, etc.)

G5: Fiscal Condition
See *Fiscal Operations Documentation* section below.

G6: Fiscal Management and Accountability
See *Fiscal Operations Documentation* section below.

II. STUDENT ACHIEVEMENT AND EDUCATIONAL PERFORMANCE DOCUMENTATION FOLDER

A. A1-A11: California School Dashboard Indicators
   Be sure to respond to the *Guiding Questions* regarding specific indicators, as applicable.

III. ORGANIZATIONAL MANAGEMENT, PROGRAMS, AND OPERATIONS DOCUMENTATION FOLDER

O1: Implementation of the Educational Program

A. **Innovative Components and Key Features of the Educational Program Established in the Charter**
   1. Brief summary of how the innovative components and key features are **currently implemented** with applicable references to the charter
   2. Two to three samples of evidence of the implementation of the innovative components and key features, such as workshops, assignment/project descriptions, community events, etc.

B. **Standards-Based Instructional Program**
   1. Two or three samples of lesson plans and/or unit plans/pacing plans demonstrating clear standards alignment from core content areas (English Language Arts, Mathematics, Social Studies, and Science)
   2. Curricular list (publishers and/or developer) for all applicable core content areas

C. **Student Achievement Data Analysis**
   Brief description of the school's process for analyzing and responding to student achievement data

D. **Professional Development Documentation**
   1. Year-long professional development plan/calendar
   2. Brief description of the school's process for determining professional development needs
   3. Two to three samples of professional development training materials specific to supporting desired student outcomes and key features outlined in the school's charter

E. **High School Only**
   1. Sample form(s) or other evidence of the school's system for monitoring student progress toward and completion of graduation and A-G Requirements
   2. WASC Accreditation Notification Letter
   3. UC Doorways Course Approval Documentation
   4. Graduation Requirements/Policy
   5. Math Placement Assessment Policy (9^{th} grade only)
   6. Advanced Placement (AP) Exam Participation and Passage Rates
   7. College Acceptance and Enrollment Rates

O2: Meeting the Needs of Students; Student Group Data Analysis

A. **Implementation of Differentiated Instructional Strategies**
   Two or three samples of implementation of differentiated instructional strategies, such as multi-tiered implementation, professional development training materials, lesson plans, grouping, co-teaching, workshops, etc.

B. **Intervention/Enrichment Program During the Instructional Day**
   1. Brief description of intervention/enrichment program(s) to meet the needs of student groups and two to three samples of evidence of implementation, such as intervention/enrichment schedule, advisory schedule, etc.
   2. Brief description of referral process(es) and two to three samples of related forms, such as Student Success Progress Monitoring Team, Coordination of Services Team, Multi-Tiered Systems of Support, Response to Intervention, etc.

C. **Student Group Data Analysis**
   Two to three samples of implementation of **student group** data analysis, such as internal assessment data, student interventions/supports, professional development, etc.

D. **English Learners**
   1. Designated English Language Development (ELD) schedule
   2. Two or three integrated and designated ELD lesson plans and/or unit plans that demonstrate alignment to ELD standards
   3. As applicable, two or three samples of professional development training materials related to English Learners

E. **Foster Youth/Students Experiencing Homelessness**
   Identification of employee(s)/position(s) serving as the designee/educational liaison for foster students, per Ed. Code § 48853.5, and designee/educational liaison for students experiencing homelessness, per Ed. Code § 48851.5

O3: Special Education[2]

A. **Briefly describe the systems that the charter school uses to monitor the following special education compliance areas:**
   1. Meeting IEP timelines
   2. Provision and documentation of related services
   3. Provision of accommodations and/or modifications

B. **IEP Timeline and Service Tracking** (upload **Excel reports** on the day of the visit. **Redact the student name and birthdate**)
   1. Welligent Master Calendar Report
   2. Welligent Service Delivery Report (300 Report)

C. **Annual Self-Review Checklist**

D. **Professional Development Documentation**
   Two to three samples of professional development training materials related to implementation of the school's Special Education program, such as providing accommodations and/or modifications in the classroom, co-teaching strategies, etc.

E. **Briefly describe how the school uses District resources and applications**, such as trainings, myPLN, COP Resources, etc., to ensure quality IEP development/implementation and build staff capacity

O4: School Climate and Student Discipline

A. **Positive School Climate System and Restorative Justice**
   1. Brief description and one to two samples of implementation for each of the following:
      a. Schoolwide positive behavior support, such as Social Emotional Learning (SEL), Positive Behavior Interventions and Support (PBIS), etc.
      b. Tiered behavior intervention

[2] Not applicable to charter schools participating in LAUSD's Option 1 SELPA.

   c. Alternatives to suspension
   d. Systems to prevent acts of bullying, including cyberbullying
2. Brief description of system for data monitoring and analysis to address:
   a. Chronic absenteeism
   b. Suspension and expulsion

B. **Professional Development** Documentation
Two or three samples of professional development training materials related to implementation of the school's school climate and student discipline systems

<u>O5: Stakeholder Engagement and Involvement</u>

A. Stakeholder Engagement

1. Stakeholder engagement yearlong calendar and two or three sample agendas and/or meeting documents (e.g., Parent Meetings/Workshops, Back to School Night/Open House, volunteer opportunities, etc.)
2. Parent Involvement Policy and Compact per Title I (ESSA) requirements, as applicable

B. **Stakeholder Consultation** regarding the school's educational program

1. **School Site Council (SSC) and/or Parent Advisory Committee (PAC)**, as applicable
   a. Current roster(s) of committee/council members, indicating the stakeholder role (e.g., teacher, parent, etc.)
   b. All agendas, minutes, and supporting documentation (as applicable) with specific agenda items highlighted that demonstrate:
      i. LCAP consultation
      ii. School Plan for Student Achievement (SPSA) (if applicable)
      iii. Comprehensive Needs Assessment
      iv. Committee/council elections
2. **English Learners Advisory Committee (ELAC)**, as applicable
   a. Current roster(s) of committee/council members, indicating the stakeholder role (e.g., teacher, parent, etc.)
   b. All agendas, minutes, and supporting documentation (as applicable) with specific agenda items highlighted that demonstrate all legally required tasks per the CDE:
      i. Committee elections
      ii. Advising in the development of a plan for English learners and submitting the plan to the SSC, if applicable
      iii. Assisting in the development of the schoolwide needs assessment
      iv. Parent awareness of the importance of regular school attendances
      v. If applicable, documentation of delegation of authority to SSC (agendas and minutes of both committees)

<u>Review of Compliance Items -</u> digital folder within the Organizational Management, Operations folder

Compliance Item A – Review of Clearances, Credentialing and Mandated Training

A. **Updated Certifications and Related School Information** (this should reflect updates to the school's Triannual submission)

1. **Certification of Clearances, Credentialing, and Mandated Training 2025-2026:** Updated *Certification of Clearance, Credentialing, and Mandated Training 2025-2026* form ("ESSA Grid"), which includes any employees and/or vendors that were not included in the form submitted during the Triannual submission, and, as applicable, updated clearances, credentialing, and mandated training information.
   <u>To identify the updates in the *Certification of Clearance, Credentialing, and Mandated Training 2025-2026* form, adhere to the following:</u>
   a. Highlight any new employees and/or vendors, and any new credentialing, clearances, and training information.
   b. Strike-through and highlight any employees and/or vendors that are no longer

employed/contracted by the school.

1. **Current Master Schedule** with vacancies highlighted, including revision date. Additionally, identify teachers that are teaching in a core setting (for grades 5-8 only).
2. **Employee Roster:** Current and complete roster that shows all current assignment(s) for each employee. If applicable, include a roster of central office employees.
3. **Custodian of Records:** Documentation that the school has at least one Custodian of Records who has been confirmed by the California Department of Justice (e.g., DOJ confirmation letter; DOJ Custodian of Records notification, etc.)

B. **Updated Employee/Vendor Documentation:** Submit supporting documents for any employees and/or vendors that were not listed in the *Certification of Clearances, Credentialing, and Mandated Training 2025-2026* form provided during the Triannual submission, and applicable updated clearances, credentialing, and mandated training information (e.g., Criminal Background Clearance Certification, Credentials, Additional Authorizations, Mandated Training Documentation, and/or Vendor Certification). Organize the supporting documents as described in the *Preparation for Triannual Submission* section of the *Clearances, Credentialing, and Mandated Training 2025-2026 Guide*.

C. **Updated Volunteer Clearances Certification** (if applicable): Documentation certifying that the school has obtained appropriate clearances for all volunteers in accordance with applicable law and policy, including criminal background clearances for all volunteers who perform school-site services while not under the direct supervision of a school employee, and tuberculosis (TB) risk assessments/clearances for all volunteers with frequent or prolonged contact with students per the requirements of Ed. Code, § 49406.

To ensure adherence to HIPAA requirements and purposes, CSD staff will not review individual school employees tuberculosis clearances or medical records. The CSD reserves the right to review such records as needed on a case-by-case basis and as permitted by law.

Refer to the *Certification of Clearances, Credentialing, and Mandated Training 2025-2026 Guide* for additional information.

Health and Safety Compliance Items[3]

Compliance Item B - *Health and Safety* digital folder within the *Organizational Management, Programs, and Operations* folder.

1. **Safety Plan:** current, comprehensive, site-specific comprehensive Health, Safety, and Emergency School Safety Plan per requirements of Ed. Code §§ 47605(c)(5)(F), 32282, and 35179.4, as applicable Note: For schools co-located on a District site, provide evidence that the charter school participates in and complies with the District School's Integrated Safe School Plan
2. **Emergency supplies:** evidence the school has sufficient supplies of emergency supplies in the event of a natural disaster or other emergency (may include photos as evidence)
3. **Emergency drills and training**: evidence the school conducts annual emergency drills and trainings as legally required to prepare for a natural disaster or other emergency, per Ed. Code §§ 32001 and 32282
    - Earthquake drills shall be practiced at least once each school quarter in elementary schools and at least once a semester in secondary schools.
    - Fire drills shall be practiced not less than once every calendar month at the elementary level, at least four times every school year at the intermediate level, and not less than twice every school year at the secondary level.

[3] The Health and Safety Compliance Items are expected to be evident at the charter school to ensure the protection of student and employee health and safety. **Failure to provide evidence of any of the applicable items may lead to tiered intervention, as appropriate, and restrict the overall rating in the Organizational Management, Programs, and Operations category.**

4. **Health screening:** evidence of provision and documentation of health screenings (e.g., vision, hearing, and scoliosis) per current applicable law and terms of the charter (Ed. Code § 49450 et seq, as referenced in FSDRL)
5. **Emergency Epinephrine Auto-Injector (Epi-Pen):** evidence the school stocks and maintains the required number and type of emergency epinephrine auto-injectors ("epi-pen") onsite and training has been provided to one or more volunteer employee(s) in the storage and emergency use, per Ed. Code § 49414 and Business and Professions Code §4119.2
6. **Universal Meals Program:** evidence the school provides at least two meals free of charge (breakfast and lunch) each school day for all students requesting a meal regardless of eligibility (documentation of compliance), per Ed. Code § 49501.5
7. **Pupil Suicide Prevention Policy**: Board adopted Pupil Suicide Prevention Policy (grades 1-6 and/or grades 7-12, as applicable), per the requirements of Ed. Code § 215
(For school serving grades 7-12) The Suicide Prevention Lifeline Hotline <u>and</u> the National Domestic Violence Hotline on at least one side of Student ID cards, as specified in Ed. Code § 215.5
8. **Automated External Defibrillator (AED):** (For schools offering an interscholastic athletic program) evidence that at least one AED is onsite, and available at on-campus athletic activities or events, per Ed. Code §§ 35179.4 and 35179.6

<u>**Transparency and Stakeholder Information Compliance Items**</u>

Compliance Item C - Transparency and Stakeholder Information digital folder within the *Organizational Management, Programs, and Operations* folder.

1. **Provide evidence the following information is posted to the school's website:**
    a. **LCAP**, per Ed. Code § 47606.5(h)
    b. **Current Board agenda** in compliance with Brown Act, per Gov. Code §54954.2(a)(1) and (d)
    c. **Pupil Suicide Prevention Policy** (grades 1-6 and/or grades 7-12, as applicable), requirements of Ed. Code §§ 215 and 234.6
    d. **Title IX information**, including a link to CDE's Title IX, Ed. Code 234.6
    e. **Policies** on anti-discrimination, anti-harassment, anti-intimidation, anti-bullying, and sexual harassment, Ed. Code 234.6
    f. **Procedures** for anti-cyberbullying and social media anti-bullying and provide a link to statewide resources including community-based organizations compiled by CDE, Ed. Code 234.6
    g. **Information** provided to parents/guardians regarding the dangers associated with using synthetic drugs that are not prescribed by a physician, such as fentanyl; the possibility that dangerous synthetic drugs can be found in counterfeit pills; and the risk of social media platforms being used as a way to market and sell synthetic drugs, such as fentanyl, per Ed Code § 48985.5

2. **Provide evidence the following items are made available to stakeholders:**
    a. **Academic progress and performance:** evidence the school provides stakeholders with appropriate, accessible, and relevant information about individual student and schoolwide academic progress and performance (e.g., report cards, progress reports, school accountability report card, etc.), Ed. Code § 47605(c)(5)
    b. **Approved Charter:** evidence the school provides access to the approved charter
    c. **Transferability of courses/course credit**: evidence the school informs parents/guardians about transferability of courses/course credit and eligibility to meet A-G requirements (high schools only), per Ed. Code § 47605(c)(5)
    d. **Human trafficking prevention:** evidence the school informs parents/guardians of human trafficking prevention resources (grades 6-12), per Ed. Code § 49381
    e. **Access to mental health services**: evidence the school provides notification of access to available mental health services, per Ed. Code § 49428

f. **Mental health resources poster:** charter schools serving any of the grades 6 to 12, shall prominently and conspicuously display a poster that identifies approaches and shares resources regarding pupil mental health in appropriate public areas that are accessible to, and commonly frequented by, pupils, per Ed. Code § 49428.5

IV. FISCAL OPERATIONS DOCUMENTATION

PLEASE NOTE: To assist charter schools and the Charter Schools Division (CSD) team in preparing for efficient and effective oversight visits, the CSD Fiscal Team has provided the list below to identify materials and reports that the charter school needs to submit digitally to the CSD Fiscal Team member assigned to the charter school no later than three weeks after the Fiscal Operations Documentation request for appropriate review. All fiscal reports or documents that must be in Microsoft Excel unprotected format are specified below. All materials requested are intended to be reports or documents routinely prepared by the charter school as a part of its regular operation.

Please number and name the electronic reports/documents to be provided to the CSD Fiscal Team member to correspond with the items enumerated below. **If an item listed below does not apply, please indicate in writing "Not Applicable" or "N/A."** Further, if an item listed below requires preparation from the charter school that exceeds what is typically prepared in the regular operation of the charter school, please inform the CSD Fiscal Team member assigned to the charter school of the specific pending documentation and the expected date of submission. Pursuant to the District's oversight obligations and as a means to conduct appropriate fiscal oversight of the charter school's operations and in conformity with the CSD Fiscal Team's established oversight practices, following the assigned CSD Fiscal Team member's review of the Fiscal Operations Documentation pertaining to the items below, the CSD will request a sampling of financial transactions and related supporting documents[4] for further review to assess whether the charter school is complying with applicable law, District and charter requirements, including charter governing board-approved fiscal policies and procedures, and optimal business practices. Please do not redact any fiscal documentation to be submitted to the CSD, with the exception of private or other information protected by law (e.g., social security numbers).

1. **Most current** fiscal reports presented to the charter school's governing board (provide reports presented at one of the meetings held in 2025-2026, **in Microsoft Excel unprotected format, with all formulas included, with no hidden cells, with no links to external files and no password protected cells and/or rows**)
   a. Balance Sheet (Statement of Financial Position): At a minimum, include the categories of assets, liabilities, and net assets used in the audited financials
   b. Income Statement (Statement of Activities): At a minimum, include the categories of revenue and expenses used in the audited financials
   c. Monthly Cash Flow Projections (including actual receipts and payments) to the end of the current fiscal year **and** through the next two fiscal years, showing detailed sources of revenue and detailed expenditures. The cash flow projections for the current year should include actuals for the months were available and projections for the remaining months of the year. The cash flow should detail the revenue and expense categories. These categories should, at a minimum, be the same categories referenced in the income statement listed above. Accruals for revenues and expenses should also be shown.

[4] Supporting documentation includes, but is not limited to, funding resources (i.e., standardized account code structure [SACS]) and the applicable chart of accounts, approval documentation, copies of canceled checks (both the front and back), completed executed contracts, bidding documentation, purchase orders, invoices, proof of professional development/conferences or meeting agendas, sign-in sheets, itemized receipts, airline passenger ticket receipts, hotel folios, the charter school's governing board-approved meeting agendas/minutes, credit card reconciliation reports, bank reconciliation reports, email correspondences or documentation evidencing the timing of the preparation and review of the credit card and bank reconciliation reports, and any and all documentation supporting that the expenses are for the school-related and authorized business expenses.

2. Minutes of the meeting and the board packet when the above fiscal reports (i.e., Items 1a., 1b., and 1c.) were presented to and discussed with the charter school's governing board

3. If applicable, audit/fiscal reports—**including applicable status or updates**— issued by any public agency or third-party organizations other than the annual independent audit report[5] (including, but not limited to, the public agency or reports listed below), and the school's governing board minutes of all meetings reflecting the discussion of any of the fiscal reports and applicable audit findings resolution/corrective action referenced below:

   a. California State Teachers' Retirement System (CalSTRS);
   b. California Public Employees' Retirement System (CalPERS);
   c. United States Department of Education (USDE);
   d. California Department of Education (CDE);
   e. Fiscal Crisis & Management Assistance Team (FCMAT);
   f. Audit reports related to grants, bonds, loans, and tax credits—including, but not limited to, those involving the U.S. Small Business Administration (SBA) (e.g., Paycheck Protection Program loan), the Internal Revenue Service (IRS) (e.g., Employee Retention Credit), and the Employment Development Department (EDD); and
   g. Other reports such as the most current actuarial report or Accounting Standards Codification 715 report pertaining to Other Post-Employment Benefits (OPEB)

4. Minutes of the meeting when the 2025-2026 budget was adopted

5. Evidence that employee retirement benefits are offered and/or employee contributions are made (e.g., STRS, PERS, Social Security, and/or any other applicable benefits/retirement savings program) in a manner consistent with all applicable legal and charter requirements. (Ed. Code, §§ 47605(c)(5)(K) and 47611; Gov. Code, § 100032(e)[6]; Element 11 of operative charter.)

6. Minutes of the meeting reflecting the selection of the independent auditor

7. Minutes of the meeting reflecting the discussion of the most current independent audit report

8. Minutes of the meeting reflecting the receipt, review, and discussion of the most current three interim financial reports (i.e., first interim financial report, second interim financial report, and unaudited actuals) submitted to LAUSD

9. Minutes of the meeting reflecting the discussion and resolution of complaints received from staff or vendors, if any, within the last year (i.e., 2024-2025) or since the last disclosure period, whichever is later

10. Minutes of the meeting reflecting the receipt, review, and discussion of the most current Annual Performance-Based Oversight Visit report (this does not apply to charter schools that were not in operation for the 2024-2025 school year)

11. A copy of the most current fiscal policies and procedures
    - The most current fiscal policies and procedures should include procurement guidelines, that include, but are not limited to, competitive bidding thresholds for the procurement of goods and

[5] The independent audit reports, which must be conducted in compliance with applicable state and federal laws—including but not limited to the requirements of Education Code section 47605(c)(5)(I) and 41020, as may be amended—are submitted to the chartering authority by December 15 of each year.
[6] By December 31, 2025, eligible employers with one or more eligible employees and that do not offer a retirement savings program pursuant to subdivision (h) shall have a payroll deposit retirement savings arrangement to allow employee participation in the program.

services, retention of contract records, and adequate segregation of duties

12. Minutes of the meeting reflecting approval of the current fiscal policies and procedures and, if applicable, minutes of the meeting reflecting the approval of the current procurement policies and procedures

13. A copy of the charter school's 2025-2026 organizational chart that depicts the current reporting structure of the charter school, including but not limited to, any board members, charter management organization (CMO) employees (when applicable), and school employees, **who handle day-to-day finances and/or have responsibilities outlined within the charter school's fiscal policies and procedures**

14. Using the provided CSD template, a summary of the total compensation paid in Fiscal Year 2024-2025 (**in Microsoft Excel format**), with a breakdown that includes the name of the employee, job title, regular pay, overtime pay, other pay, benefits, and total pay and benefits, for **all executives, school leaders, administrators, directors, and non-certificated staff, who may have decision-making authority** over the charter school, either employed directly by the charter school or the entity managing the charter school as defined by Education Code section 47604.1, including, but not limited to, CMO and any Related Parties. See Note under Item 15 below.

15. **Related Parties**:
    Using the provided CSD template, if the charter operator maintains a relationship with a Related Party in Fiscal Year 2025-2026, as defined in the Note below (e.g., Sole members, Limited Liability Corporations (LLCs), Limited Liability Partnerships (LLPs) Foundations, family members, etc.), please provide the following information, as appropriate:
    i. A detailed description of the relationship between the charter operator and Related Party
    ii. The name and type of the related entity and/or individual (e.g., LLC, LLP, Foundation, or Non-Profit Public Benefit Corp., etc.)
    iii. Names of the members (LLCs/partners, LLPs/principals, Foundations, or Public Benefit Corporation), or individuals of the Related Party
    iv. Mailing address of the Related Party
    v. If applicable, the related school site of the Related Party (e.g., school facilities associated with LLCs, etc.)
    vi. Corporate status with the State of California (for-profit or nonprofit public benefit)
    vii. Date of formation/incorporation of the Related Party

NOTE: Transactions and business activities conducted between the charter operator and the Related Party carry the risk and potential for conflicts of interest. Pursuant to its oversight obligations, documentation and sample related party transactions may be selected and reviewed by the CSD as part of its fiscal oversight review process.

Related Parties may include the following: Affiliates, subsidiaries, parent entities, individuals or other parties related or connected by ownership; any situation in which one party can ***control, jointly control, or significantly influence*** the management or operating policies of another—thus potentially preventing it from pursuing its independent interests; and/or any circumstance reflecting a ***financial interest*** in the entity's operations (through sales, leases, service agreements, loan agreements, etc.). If any of the below scenarios (#1-8) or any other related party relationship exists, please provide the above information (i through vii) for each identified Related Party (using the provided CSD template).

1) Does the charter operator have a Sole Statutory Member?
2) Is the charter operator a Sole Statutory Member of another entity?
3) Is there an entity or individual who holds an ownership interest in the charter operator or any of its properties or assets?
4) Does the charter operator hold an ownership interest in another entity or any of its

properties or assets?

5) Are there any related LLCs, LLPs or foundations, or other applicable entities, which hold the title to properties, and/or leases to the charter school, charter operator, and/or CMO?
6) Are any of the managers, members, principals, owners, officers, directors, agents, or other representative of the Related Party related to (maintaining a familial or social relationship) any of the managers, members, principals, owners, officers, directors, agents, contractors, vendors, employees, or other representative of the charter school or charter operator?
7) Is there an entity or individual who exerts significant control or influence (e.g., decision-making authority) on the charter school, charter operator, and/or CMO?
8) Does the charter operator exert significant control or influence (e.g., decision-making authority) over another entity?

16. Copies of any and all of the current signed, and executed agreements or contracts—***along with any associated rate sheets, attachments, and exhibits***—entered into within the past year (i.e., 2024-2025) or since the last submission/update, whichever is more recent. This item applies to the administrative services provider and/or the back office services provider, or the charter school's operator and/or charter school's home office (e.g., management contracts, service agreements, license agreements, affiliation agreements, contract amendments, etc.)

- If the charter school incurs management fees, licensing fees, or any other fees, please provide the following information in **Microsoft Excel format**:
  i. The amount paid or accrued in Fiscal Year 2024-2025;
  ii. The percentage and/or rate of the fees in the 2024-2025 and 2025-2026;
  iii. The basis used to calculate the total fees in 2024-2025 and 2025-2026;
  iv. The terms of the services provided;
  v. Types of services provided; and
  vi. A rationale for the percentage and/or rate of the fees and the basis used to calculate the total fees

- If the charter school does not pay management fees, please provide the following information in **Microsoft Excel format**, as applicable:
  i. List of expenditure items and staff positions shared among the charter schools (e.g., salaries, benefits, general insurance expense, etc.);
  ii. The cost allocation percentage for each school, if applicable; and
  iii. The basis used to calculate the shared costs (e.g., pro-rata basis, calculated based on student enrollment)

17. If applicable, minutes of the meeting reflecting approval of the management fees, licensing fees, or any other fees pertaining to Item 16 above

18. The most current accounts payable aging report, in **Microsoft Excel format**, listing the balances owed, vendor names, invoice numbers, invoice dates, number of days outstanding, and, if applicable, **explanations for 90+ days outstanding invoices or outstanding invoices exceeding a number of days in accordance with the charter school's fiscal policies and procedures**

19. Check registers, or a list of all issued checks/cash disbursements, including voided checks (when the school's payments are outsourced to a third party provider), documenting all checks and electronic debit transactions for the prior 12 months from the Fiscal Operations Document request, in <u>**Microsoft Excel format** (consolidated into one worksheet, including but not limited to: payees, check/debit transaction dates, check #/reference ID #, check/debit amounts, descriptions of each transaction, and names of CMO-operated schools, if applicable). If the charter operator utilizes a consolidated bank account, please submit a complete check register that includes all transactions</u>

20. If applicable, please provide the following:
    a. A list of all active credit card account(s) in **Microsoft Excel format** that includes the credit card company name and the last four digits of each credit card number, the legal name and the job title of each credit card holder, names of the CMO-operated schools (if applicable), and their respective approved/authorized credit card limit(s)
    b. If applicable, a list of all closed credit card account(s) within the last year in **Microsoft Excel format** that includes the same information required for Item 20a. above, and the account closure date
    c. All credit card statements in **PDF** for the most current six months
    d. All credit card reconciliation reports in **Microsoft Excel format**, including, but not limited to: vendor names, transaction dates, amounts, transaction descriptions, and names of the CMO-operated schools (if applicable) of all credit card transactions for the corresponding six months from Item 20c. above

21. Please provide the following:
    a. A list of all active school bank account(s) in **Microsoft Excel format** that includes the bank name, bank account holder name, the type of account (e.g., checking, savings, money market, etc.), the last four digits of the account, a description of the purpose of the account (e.g., operating, nutrition, Associated Student Body (ASB), etc.), and the most current ending bank balance for that account
    b. If applicable, a list of all closed school bank account(s) within the last year in **Microsoft Excel format** that includes the same information required for Item 21a. above, and the account closure date
    c. Monthly bank statements and reconciliation reports for the most current six months
    d. The bank statements that are from the financial institution(s) referenced above for the charter school (or all CMO schools, if applicable) and must show all transactions such as deposits, withdrawals, transfers, electronic expenditures/transfers, use of debit cards, canceled checks, etc.
    e. The bank reconciliation reports must reflect the reviews, approvals, and approval dates, consistent with the charter school's fiscal policies and procedures and/or best business practices
    f. If applicable, a list of all debit cards in **Microsoft Excel format** that includes the bank name, the last four digits of each debit card number, the legal name and the job title of each debit card holder, and their approved/authorized debit card limit(s) if applicable
    g. If applicable, a list of other commercial cards by third-party payment processors, such as PEX cards, PayPal, Venmo, Zelle, Apple Pay, Google Wallet, etc. in **Microsoft Excel Format** that includes the last four digits of each account/card number, the legal name and the job title of each account/card holder, and their respective approved/authorized card limit(s)

22. Student body financial records (including ASB policies and procedures, budgets, cash flow statements and projections, bank statements with reconciliations for the most current six months, audit reports, and other fiscal reports, if applicable). If the financial records for fundraising are handled by a separate entity from the charter school, such as the Parent Teacher Association (PTA), Parent Teacher Organization (PTO), Booster Club or Foundation, please provide: (1) The organization name, (2) The Franchise Tax Board Corporate/Organization Number, (3) The IRS Federal Employer Identification Number (FEIN), and (4) A written statement describing how the organization is providing/meeting the mission/goals of the program, how the funds are being raised, who monitors the funds, and how they are being separated from the charter schools' accounts

23. An inventory listing in **Microsoft Excel format** that includes:
    a. Capitalized assets reported in the fiscal year 2024-2025 audit, including but not limited to categories such as land, buildings, equipment, and accumulated depreciation; and
    b. The most current non-capitalized equipment, detailing the equipment description/type,

brand/model, tag number, acquisition date, purchase price, book values, asset life, and location of use

24. The webpage address where the charter school posts:
    a. The Education Protection Account (EPA) revenue and expenditures report pertaining to the prior fiscal year (i.e., 2024-2025) (as required by Article XIII, Section 36, Subdivision (e), Paragraph (6) of the California Constitution). This item does not apply to a new charter school beginning its operation in Fiscal Year 2025-2026
    b. The current Audited Financials in accordance with LAUSD's Charter School Transparency Resolution

25. If applicable, please provide the following information/documentation related to financing activities:
    a. A list of all current financing activities, in **Microsoft Excel format,** that includes the type of financing or borrowing *(including intraorganizational borrowing),* terms, the effective date, the outstanding balance as of the date of the charter school's response, the maturity date, and purposes
    b. Pertinent information and documentation, including but not limited to, all of the most current signed and executed agreements, and the minutes of the meetings reflecting the reviews and approvals of said agreements, related to the following:
        i. Factoring of receivables;
        ii. Loan(s) or line(s) of credit with any third-party lender(s); and
        iii. Intercompany transfer(s) and/or intercompany loan(s) (e.g., any intraorganizational receivables and payables that are not settled to a zero balance as of the end of the preceding fiscal year)

26. A copy of the new or renewed facility lease agreement(s) for the school's private site(s), if applicable, along with the approved meeting minutes of the school governing board's approval of the lease agreement(s) within Fiscal Years 2024-2025 and 2025-2026

27. Using the provided CSD template, list the charter school's plan(s) for the purchase, new lease, relocation, and/or expansion to new school site(s), facilities-related expansions, and/or major improvements to the existing and/or new school site(s).[7] Please provide pertinent documents such as financing documents, copies of construction contract, a copy of the lease agreement (if applicable), and the following information, as appropriate:
    i. Charter School Name (For CMO Schools);
    ii. Current School Address;
    iii. Address of the New/Expanded Property/Construction Site;
    iv. New or Existing Site;
    v. Purchase Date or Estimated Purchase Date;
    vi. Construction Start Date;
    vii. Estimated Project Completion Date;
    viii. Projected Total Cost;
    ix. Cost-to-date Amount;
    x. Purpose of Project/Construction;
    xi. Current Project Status;
    xii. Financing Sources (description/amount); and
    xiii. Estimated Move-In Date

28. Using the provided CSD template, if applicable, please provide updated or new information and

[7] Please note that changes in location/address of operation or expansion to one or more additional sites may constitute a Material Revision. Please communicate with the assigned CSD Administrator, as appropriate. Refer to *LAUSD Policy and Procedures for Charter Schools*.

documentation pertaining to the charter school's Employee Retention Credit (ERC). Please provide a **breakdown by quarter and by school, as applicable**:

i. Amount applied for to date and application date(s)
ii. Amount and date approved to date
iii. Amount and date received to date; an explanation for the difference between the amount approved and the amount received, if any
iv. Amount and date withdrawn; and corresponding documentation
v. Amount and date denied; and corresponding documentation
vi. Amount and date returned to the IRS; and corresponding documentation
vii. Method of receiving the ERC claim (e.g., check, ACH, credit to employer tax liabilities, etc.). Please provide a copy of the check or bank transaction, <u>and</u> the IRS letter.
viii. The fiscal year when the amount(s) were recognized and the corresponding accounting treatment (e.g., recorded as Local Revenue in the FY 2024-2025 audit). Please provide a copy of the corresponding journal entry/entries.

29. Using the provided CSD template, disclosure of legal issues

NOTE: For purposes of this section of the Fiscal Operations Document, <u>the charter school shall include any of its current or past board members, senior officers, senior management personnel, CMOs, nonprofits, foundations, or other organizations</u> that are <u>related to and/or participate in the management or operation of the charter school.</u> The charter school shall also include <u>any parent, subsidiary, Limited Liability Company, Limited Liability Partnership related to the management or operation of the charter school, or affiliate of charter school</u>.

NOTE: Disclosures should include all filed legal claims, charges, causes of action, lawsuits, disputes, or enforcement actions brought by or against the charter school in any administrative, regulatory, civil or criminal proceeding that may have a material fiscal impact[8] (including fiscal viability) to the charter school, ***and*** that is currently pending or was filed within the last year or since the last disclosure period, whichever is later; and all administrative, regulatory civil or criminal investigations or proceedings initiated by local, state, or federal law enforcement agencies or authorities that may have a material fiscal impact (including fiscal viability) to the charter school, ***and*** that is currently pending or initiated within the last year or since the last disclosure period, whichever is later.

- **The information provided must include**: the relevant dates and name of the court/agency/tribunal when the action/complaint was filed, the case number (as applicable), the nature of the allegation(s), the status and/or outcome, and the probable estimated[9] fiscal impact to the charter school.

- **<u>If the charter operator has no information to disclose in response to Item 29 above, please provide a written statement (including an explanation), signed by its board president or the chief school administrator, verifying on behalf of the charter operator that it has no information to disclose</u>.**

NOTE: If you have any questions regarding your preparation of documents for our review,please contact your assigned CSD Fiscal Oversight Manager or Fiscal Oversight Administrator, as appropriate, well before your scheduled visit date.

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[8] The CSD construes material fiscal impact to mean at least 5% of the total revenue of the charter school per its most current independent audit report.

[9] Pursuant to the U.S. Generally Accepted Accounting Principles (GAAP) (Accounting Standards Codification, Topic 450-20, "Loss Contingencies" (ASC 450-20)), "Probable" is defined as: "The future event or events are likely to occur." "Likely to occur" is deemed to have a higher threshold than "more likely than not," which is generally considered to be a minimum of a 50.1 percent chance of occurrence. If the contingent loss is probable and reasonably estimable at this time, please provide an estimate of the probable loss or range of loss.

Appendix: Organization of Digital Folders

Place all oversight documents in Dropbox within a "**2025-2026**" folder and create the following **subfolders**:

- **<u>Annual Oversight Visit</u>**

(All documents are to be submitted ten (10) business days prior to the oversight visit)

  - **Day of Visit**
  - **I. Governance**
    - **G1 Organizational Structure and Compliance Monitoring**
    - **G2 Due Process**
    - **G3 Responsive and Accountable Governance – Educational Program**
    - **G4 Responsive and Accountable Governance – Staffing and Evaluations**
  - **II. Student Achievement and Educational Performance**
    - **Responses to Guiding Questions**
  - **III. Organizational Management, Programs, and Operations**
    - **O1 Implementation of the Educational Program**
    - **O2 Meeting the Needs of All Students**
    - **O3 Special Education**
    - **O4 School Climate and Student Discipline**
    - **O5 Stakeholder Engagement and Involvement**
    - **Compliance Items A (Certification of Clearances, Credentialing, and Mandated Training)**
    - **Compliance Items B (Health and Safety)**
    - **Compliance Items C (Transparency and Stakeholder Information)**

- **<u>Triannual Submission</u>**
  - **T1**
  - **T2**
  - **T3**