



CABRILLO POINT ACADEMY

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**Special Board Meeting
Cabrillo Point Academy
3152 Red Hill Ave. #150
Costa Mesa, CA 92626
September 15, 2021 – 12:00pm**

Through Teleconference

Join Zoom Meeting

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AGENDA

1. Call to Order
2. Approval of the Agenda
3. Public Comments
4. Board Training – Finance
5. Board Training – Brown Act, Conflict of Interest, and Legislative Updates
6. Announcement of Next Regular Scheduled Board Meeting
7. Adjournment

Public comment rules: Members of the public may address the Board on agenda or non-agenda items either in person through the teleconference platform, zoom. Zoom does not require the members of the public to have an account or login. Any person on zoom wishing to speak please either utilize the chat option to communicate with the administrative team your desire to address the board or simply communicate orally your desire to address the board when the board asks for public comments. Speakers may be called in the order that requests are received. We ask that comments are limited to 2 minutes each, with no more than 15 minutes per single topic so that as many people as possible may be heard. If a member of the public utilizes a translator to address the board, those individuals are allotted 4 minutes each. If the board utilizes simultaneous translation equipment in a manner that allows the board to hear the translated public testimony simultaneously, those individuals are allotted 2 minutes each. By law, the Board is allowed to take action only on items on the agenda. The Board may, at its discretion, refer a matter to school staff or calendar the issue for future discussion.

Note: Cabrillo Point Academy Governing Board encourages those with disabilities to participate fully in the public meeting process. If you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in the public meeting, please contact the Governing Board Office at (619) 749-1974 at least 48 hours before the scheduled board meeting so that we may make every reasonable effort to accommodate you. (Government Code § 54954.2; Americans with Disabilities Act of 1990, § 202 (42 U.S.C. § 12132)).

Charter Finance: Compliance Reporting

A Review of Financial and Other Reporting



Agenda

- I. SACS Code Structure
- II. Authorizer Reporting
- III. Annual Audit and Tax Reporting
- IV. Special Education
- V. Federal/State Funding
- VI. COVID Funding

SACS Code Structure

- **Fund** - Identifies the fund that is receiving the revenue, paying the expenditure, or otherwise being affected by the transaction. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, all related liabilities, and residual equities and balances or changes therein.
- **Resource** - Tracks those activities that are funded with revenues that have special accounting or reporting requirements or that are legally restricted.
- **Project Year** - Identifies the reporting year for a project that has more than one reporting year during the LEA's fiscal year.
- **Goal** - Accumulates costs by instructional goals and objectives of an LEA. Groups costs by population, setting, and/or educational mode. Identifies revenues for special education.
- **Function** - Identifies activities or services performed to support or accomplish one or more goals or objectives.
- **Object** - Classifies revenues by source and type, e.g., Local Control Funding Formula (LCFF) sources, federal revenue, other state revenue, fees, and contracts. Classifies expenditures by type of commodity or service, e.g., certificated salaries, classified salaries, employee benefits, books, and supplies. Classifies balance sheet accounts such as assets, liabilities, or fund balance.



Authorizer/State Reporting

Charter schools are required to formally report their financial activity/budgets 4 times per year. These reports are provided using the State SACS software or ALT Form to the authorizer, who in turn provides them to the county and ultimately the State.

- *Preliminary Budget – 6/30 (before school year begins)*
- *1st Interim – 12/15*
- *2nd Interim – 3/15*
- *Unaudited Actual Report (UAR) – 9/15 (after school year ends)*

Nonclassroom-based school are required to meet certain financial metrics to maintain the same 100% funding as seats-based schools. These funding determinations are grated on a 2-to-5-year basis. During the final year of the current determination period, schools must report on the previous fiscal years audited actual amounts.

- *Nonclassroom-Based Funding Determination – 2/1 (only during final year of approved funding period):*



Annual Audit and Tax Reporting

One of the most important functions of a non-profit board is financial oversight. As a public charter school, an annual audit performed by an independent CPA firm is required. Since the auditors review the work of school management and back-office providers, it is the board of directors who must hire, oversee and review the final report of the auditor. Once the audit is completed, the audit firm prepares the tax return.

- *Audit Firm Selection – 4/1*
- *Audit Fieldwork – Sept. through November (following year)*
- *Annual Audit Report – 12/15 (following year)*
- *IRS Form 990 (Non-Profit Tax Return) – 5/15 (following year)*
- *IRS Form 990 Policies – Recommended for 11/15*
- *IRS Form 1095-C (ACA Reporting) – 1/31*

Special Education *(Financial Reports)*

Every Charter School must join a Special Education Local Plan Area (SELPA) in order to receive funds for special education services provided to students. Each SELPA operates slightly differently for funding and financial reporting. While there are non-financial data reports, the following list represents the common SELPA-related financial reports.

- *Mental Health Plan/Budget – 1/15 (to be prepared by school)*
- *Mid-Year Expenditure Report #1 – 1/22*
- *Maintenance of Effort (MOE) Pre-Test – 3/19*
- *Mid-Year Expenditure Report #2 – 4/21*
- *Federal Expenditure and ERMHS Report – 7/13 (following year)*
- *Year End Maintenance of Effort (MOE) – 9/4 (following year)*

Federal/State Funding

Federal and State funding often comes with restrictions on use and required reporting to show how the funds were used. The following are typical recurring reports for Federal and non-LCFF State revenue sources:

- *Federal Cash Reporting - Due 30 days after the end of each quarter*
- *Mandate Block Application – 8/28*
- *Winter ConApp – 2/28*
- *Every Student Succeeds Act (ESSA) Per Pupil Expenditure – 3/1 (following year)*
- *Spring ConApp – 6/30 (application for following year)*

The Stater periodically issues “one-time” funds that are highly targeted and restricted. While approved in the budget, specific uses and required reporting typically comes months later. The following are new for FY21-22:

- *NEW*: *A-G Completion Improvement Grant*
- *NEW*: *CA Pre-K Planning and Implementation*



COVID Funding

As a result of the COVID-19 pandemic, a variety of one-time stimulus funding was provided to public schools. The use of funds for many of the following are similar but can be more targeted. The use of these funds is staggered but extends to 9/30/2024. Each revenue source has different, but recurring reporting requirements.

Federal

- *CARES Act (ESSER I)*
- *CRRSA Funding (ESSER II)*
- *ARP Funding (ESSER III)*

State (or mix of State and Federal)

- *LLMF*
- *ELO Grant (2020-21)*

Acronym Guide	
CARES	Coronavirus Aid, Relief, and Economic Security Act - 3/27/20
ESSER	Elementary and Secondary School Emergency Relief Fund
CRRSA	Coronavirus Response and Relief Supplemental Appropriations Act - 12/27/20
ARP	American Rescue Plan - 3/11/21
LLMF	Learning Loss Mitigation Funding
ELO	Expanded Learning Opportunities Grant



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Area	Category	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
FINANCE	Audit & Tax	Nov-15	Review and/or Update Non-Profit IRS Form 990 Policies - The IRS Form 990 is the annual information return filed by most non-profit charter schools. The IRS Form 990 includes a Governance, Management and Disclosure section. Charter Schools are required to disclose the following policies: Conflict of Interest Policy, Whistleblower Policy, Document Retention and Destruction Policy, Expense Reimbursement Policy, Gift Receiving Policy, and Compensation Approval Policy. A Form 990 must be filed by the 15th day of the 5th month after the close of the NPO's fiscal year. Most schools extend this deadline to the following May 15th.	School	Yes	No	http://www.publiccounsel.org/useful_materials?id=0025
FINANCE	Audit & Tax	Jan-31	IRS Form 1095-C, Employer-Provided Health Insurance Offer and Coverage - Employers with 50 or more full-time employees (including full-time equivalent employees) in the previous year use Forms 1094-C and 1095-C to report the information required under sections 6055 and 6056 about offers of health coverage and enrollment in health coverage for their employees.	School with Charter Impact support	No	No	https://www.irs.gov/forms-pubs/about-form-1095-c
FINANCE	Audit & Tax	Mar-31	Annual Audit Review and Board Approval - Charter Schools are required to submit an independent audit report to the CDE, the State Controller's Office (SCO), the local County Superintendent of Schools, and, if applicable, the chartering entity, by December 15 of each year. Note that the audit report due date was automatically extended to March 31, 2021, due to COVID-19.	School with Charter Impact support	Yes	No	https://www.cde.ca.gov/fg/au/ag/submitaudittrpt.asp
FINANCE	Audit & Tax	Apr-01	Audit Firm Selection - In accordance with Education Code (EC) Section 41020, the governing board of each school shall provide for an audit of the books and accounts of the school. In the event the governing board of a school has not provided for an audit, by selecting an audit firm, by April 1, the County Office of Education, having jurisdiction over the school, shall provide for the audit.	School with Charter Impact support	Yes	No	http://codes.findlaw.com/ca/education-code/edc-sect-41020-2.html
FINANCE	Audit & Tax	May-17	Extended Due Date - Form 990 - The IRS Form 990 is the annual information return filed by most non-profit charter schools. The form should be reviewed and accepted by the Board prior to filing.	School/Audit firm	Yes	No	http://www.publiccounsel.org/useful_materials?id=0025
FINANCE	Authorizer	Sep-15	Unaudited Actual Reports - Annual unaudited financial statements for the preceding year are due by date set by the charter authorizer (no later than September 15th).	Charter Impact	Yes	Yes	https://www.cde.ca.gov/fg/sf/fr/cs/alternativ.asp
FINANCE	Authorizer	Dec-15	1st Interim Financial Report - Local educational agencies (LEAs) are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The first interim report for the period ending October 31 is due by the date set by the charter authorizer (no later than December 15th).	Charter Impact	Yes	Yes	https://www.cde.ca.gov/fg/ir/interimstatus.asp
FINANCE	Authorizer	Dec-15	LCFF Budget Overview for Parents - Senate Bill (SB) 98 added EC Section 43509, which changed the adoption date for the Budget Overview for Parents for the 2020-21 school year. For 2020-21, local governing boards or governing bodies are required to adopt and submit the Budget Overview for Parents on or before December 15, 2020, in conjunction with the LEA's first interim budget report.	Charter Impact	Yes	No	https://www.cde.ca.gov/re/lc/
FINANCE	Authorizer	Mar-15	2nd Interim Financial Report - Local educational agencies (LEAs) are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The first interim report is due December 15 for the period ending October 31. The second is due March 15 for the period ending January 31.	Charter Impact	Yes	Yes	https://www.cde.ca.gov/fg/sf/fr/calendar19district.asp
FINANCE	Authorizer	Jun-30	Submit Preliminary Budget Plan to Authorizer - Charter Schools are required to submit their annual budgets to their authorizer by the authorizer-imposed deadline. Authorizers then use the budget to determine if the Charter School has reasonable financial health to sustain operations. The budget must be presented at the same public meeting as the LCAP, following the budget hearing. LCAP and budget adoption must be at least 1 day after the public hearing.	Charter Impact	Yes	No	https://www.cde.ca.gov/fg/sf/fr/calendar19district.asp
FINANCE	Authorizer	Jun-30	Nonclassroom-Based Funding Determination - Charter schools with an existing funding determination ending in 2020/21 must request a funding determination on or before February 1. Education Code [EC] Section 47612.5 prohibits charter schools from receiving any funding for nonclassroom-based instruction unless the State Board of Education (SBE) determines its eligibility for funding. NOTE: This due date was extended. Per SB820, Section 75, a school is deemed to have met the spending and PTR requirements as long as the FDF form is completed and submitted by 6/30/21.	Charter Impact	No	Yes	https://www.cde.ca.gov/sp/ch/nclrbfndundet.asp
FINANCE	COVID Funds	Jul-15	Coronavirus Aid, Relief, and Economic Security (CARES) Act ESSER Fund Application - Eligible LEAs must complete an application by July 15, 2020, in order to receive funds through the 1st apportionment. Eligible LEAs that do not apply by July 15, 2020, may apply after July 15 to receive funds through subsequent apportionments based on quarterly expenditure reporting.	Charter Impact	No	No	https://www.cde.ca.gov/fg/cr/caresact.asp
FINANCE	COVID Funds	Jan-05	CARES Act Reporting Cycle 3 - The CARES Act Reporting application was created by the California Department of Education to gather required data for purposes of state and federal reporting on CARES Act and other COVID-19 related funds (CRF, GF, GEER and ESSER). Schools are required to report status of funds for the period October 1, 2020 - December 31, 2020. The Coronavirus Relief Fund (CRF) must be utilized by December 30, 2020.	Charter Impact with School support	No	No	https://www.cde.ca.gov/fg/cr/index.asp
FINANCE	COVID Funds	Apr-05	Learning Loss Mitigation Funding Reporting - Cycle 4 - An LEA's allocation for LLMF is comprised of funding from three different sources: Coronavirus Relief (CR) Funds, General Fund (GF), and the Governor's Emergency Education Relief I (GEER I) Fund. LEAs will need to report on the use of funds for each funding source. •CR Funds, Resource Code 3220: Reporting Period December 31, 2020 – March 31, 2021 •GEER I Fund, Resource Code 3215: Reporting Period January 1, 2021 – March 31, 2021 •GF, Resource Code 7420: Reporting Period January 1, 2021 – March 31, 2021 For this reporting cycle, LEAs can make corrections to previous reporting cycles (expenditures from March 1 – December 30, 2020) by making negative adjustments in their Cycle 4 reporting. The expenditures reported in Cycle 4 should reflect funds spent from December 31 – March 31, 2021, and any adjustments from Cycles 1, 2, and 3.	Charter Impact	No	No	https://www3.cde.ca.gov/caresactreporting/
FINANCE	COVID Funds	Jun-01	Expanded Learning Opportunities Grant Plan - must be completed by LEAs as a condition for receiving an ELO Grant. The Expanded Learning Opportunities Grant Plan must be adopted by the local governing board or body of the LEA at a public meeting on or before June 1, 2021, and must be submitted to the county office of education, the California Department of Education, or the chartering authority within five days of adoption, as applicable.	School with Charter Impact support	Yes	No	https://www.cde.ca.gov/ls/he/hn/covidreliefgrants.asp
FINANCE	Federal Grant	Jul-31	Federal Cash Management - Period 1 - The Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III LEP; Title III Immigrant; and Title IV programs under the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the ESSA, will utilize the Federal Cash Management program. Charter schools that are awarded a grant under any of these programs must submit the CMDC report for a particular quarter in order to receive an apportionment for that quarter; CDE will apportion funds to LEAs whose cash balance is below a certain threshold.	Charter Impact	No	No	https://www.cde.ca.gov/fg/aa/c/m/
FINANCE	Federal Grant	Oct-31	Federal Cash Management - Period 2 - Charter schools that are awarded a grant under any of these programs: Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III LEP; and Title III Immigrant programs must submit the CMDC report for a particular quarter in order to receive an apportionment for that quarter; CDE will apportion funds to LEAs whose cash balance is below a certain threshold.	Charter Impact	No	No	http://www.cde.ca.gov/fg/aa/c/m/
FINANCE	Federal Grant	Jan-31	Federal Cash Management - Period 3 - The Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III EL; Title III Immigrant; and Title IV, Part A programs under the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the ESSA, will utilize the Federal Cash Management program. Charter schools that are awarded a grant under any of these programs must submit the CMDC report for a particular quarter in order to receive an apportionment for that quarter; CDE will apportion funds to LEAs whose cash balance is below a certain threshold.	Charter Impact	No	No	https://www.cde.ca.gov/fg/aa/c/m/
FINANCE	Federal Grant	Feb-28	Consolidated Application (ConApp) reporting - Winter - The ConApp is used by the CDE to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California. The winter release is submitted in January of each year and contains the LEA's entitlements for each funded program.	Charter Impact	No	No	https://www.cde.ca.gov/fg/aa/co/cars.asp
FINANCE	Federal Grant	Mar-01	Every Student Succeeds Act Per-Pupil Expenditure Application - The Elementary and Secondary Education Act of 1965 (ESEA), as reauthorized by the Every Student Succeeds Act (ESSA), requires state educational agencies (SEAs) and their local educational agencies (LEAs) to prepare and publish annual report cards that contain specified data elements, including LEA and school-level per-pupil expenditures (PPE).	Charter Impact	No	No	https://www3.cde.ca.gov/essars
FINANCE	Federal Grant	Apr-30	Federal Cash Management - Period 4 - The Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III LEP; Title III Immigrant; and Title IV programs under the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the ESSA, will utilize the Federal Cash Management program. Charter schools that are awarded a grant under any of these programs must submit the CMDC report for a particular quarter in order to receive an apportionment for that quarter; CDE will apportion funds to LEAs whose cash balance is below a certain threshold.	Charter Impact	No	No	https://www.cde.ca.gov/fg/aa/c/m/
FINANCE	Federal Grant	Jun-30	Complete Consolidated Application reporting - Spring - The Consolidated Application (ConApp) is used by the California Department of Education (CDE) to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California. Annually, in May, each local educational agency (LEA) submits the spring release of the application to document participation in these programs and provide assurances that the district will comply with the legal requirements of each program.	Charter Impact with School support	Yes	No	https://www.cde.ca.gov/fg/aa/co/index.asp
FINANCE	SPED	Jul-13	Final Federal Expenditure and ERMHS Report (Special Education) - Financial reporting for year-end actuals are due for El Dorado Charter SELPA members.	Charter Impact	No	No	https://charterselpa.org/fiscal/
FINANCE	SPED	Sep-04	Year-End Maintenance of Effort (Special Education) - Report due to Charter school's SELPA. Maintenance of Effort (MOE) is a requirement that you spend each year at least what you spent last year in the area of special education (with some exceptions). If you reduce your special education budget (or expenditures) in a given year, you need to be careful to ensure that you have met the MOE requirement. This does not mean you can't reduce costs, but you must do so within the guidelines of federal MOE.	Charter Impact	No	No	
FINANCE	SPED	Jan-15	ERMHS Level 2 Budget Requests due to SELPA - Detail budget requests for ERMHS funding are due to El Dorado Charter SELPA.	School	No	No	http://charterselpa.org/fiscal/
FINANCE	SPED	Jan-22	Mid-Year Expenditure Report due to SELPA - Interim financial reporting for actuals through December 31 are due to El Dorado Charter SELPA.	Charter Impact	No	No	http://charterselpa.org/fiscal/
FINANCE	SPED	Mar-19	El Dorado SELPA Pre-Test for Year-End Maintenance of Effort (Special Education) - Report due to Charter school's SELPA. Maintenance of Effort (MOE) is a requirement that you spend each year at least what you spent last year in the area of special education (with some exceptions). If you reduce your special education budget (or expenditures) in a given year, you need to be careful to ensure that you have met the MOE requirement. This does not mean you can't reduce costs, but you must do so within the guidelines of federal MOE.	Charter Impact	No	No	http://charterselpa.org/fiscal/
FINANCE	SPED	Apr-21	Federal Expenditure Report #2 (Special Education) - Interim financial reporting for actuals through March 31 are due to El Dorado Charter SELPA.	Charter Impact	No	No	http://charterselpa.org/fiscal/
FINANCE	State Grant	Jul-31	Comprehensive Support and Improvement (CSI) Expenditure Reporting - 2019/20 Report 4 (March 1, 2020 - June 30, 2020) - Actual expenditures for each performance period within the grant period shall be reported to the California Department of Education (CDE) as part of regular grant management and administration.	Charter Impact with School support	No	No	https://www.cde.ca.gov/sp/sw/t1/csileagrantrpt.asp#fisc
FINANCE	State Grant	Aug-28	Mandate Block Grant Application - Mandate Block Grant funding is available to fund the costs of mandated programs and activities. The Mandate Block Grant application is the only option for charter schools to receive this funding. (2020/21 funding per PY ADA K-8 \$16.86, 9-12 \$46.87).	Charter Impact	No	No	https://www.cde.ca.gov/fg/aa/ca/mandatebg.asp

DATA		Jul-31	PENSEC Pupil Estimates for New and Significantly Expanding Charters - Charter schools in their first year of operation that begin instruction by September 30th, and continuing charter schools that are expanding by adding one or more grade levels, may apply for a special advance on their funding for LCFF State Aid and EPA State Aid, and potentially Federal funding. The special advance is based on estimated ADA and pupil counts.	Charter Impact	No	Yes	https://www.cde.ca.gov/fg/aa/pa/penseinstr19.asp
DATA		Aug-01	Administer English Language Proficiency Assessment for California (ELPAC) Initial Assessment - Based on the results of the home language survey, every pupil in California whose native language is not English is required to be tested within 30 days of the start of school. Be sure to note your school's 30th day of instruction and test all ELPAC students before that date. This reporting is used for students' academic performance and state and federal accountability reporting requirements.	School	No	No	https://www.cde.ca.gov/ta/tg/ep/
DATA		Aug-28	4-year Adjusted Cohort Graduation Rate (ACGR) - High School graduation data is extracted from CALPADS on 8/28/2020 to calculate an ACGR value. Graduation data must be submitted into CALPADS before this deadline to ensure data is available to the state for accurate calculations.	School	No	No	https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp
DATA		Aug-28	CALPADS EOY 1, 2, 3 and 4 Amendment Window Deadline - Course completion data for grades 7-12, CTE participants, concentrators, completers, program eligibility/participation, homeless student counts, student discipline, cumulative enrollment and student absence data must be submitted to CDE by 8/28/2020.	School	No	No	https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp
DATA		Oct-07	California Basic Educational Data System (CBEDS) data due to CDE - The first Wed in Oct is CBEDS Information Day, used to collect information on student and staff demographics. Schools must complete the School Information Form (SIF). The SIF is used to report the count of classified staff, kindergarten program type, educational calendars, work visa applications, multilingual instructional programs, and languages of instruction.	School	No	No	http://www.cde.ca.gov/ds/lc/cb/
DATA		Oct-31	CBEDS-ORA - Collection of FTE of classified staff, estimated teacher hires, Kindergarten program types, H-1B work visa application, education calendar, multilingual instructional programs, languages of instruction and district of choice transfer requests and transportation data.	School	No	No	https://www.cde.ca.gov/ds/dc/cb/
DATA		Nov-01	Kindergarten Immunization Assessment - To review and submit required vaccine doses and report on permanent medical exemptions.	School	No	No	https://www.shotsforschool.org/reporting/kindergarten/#
DATA		Nov-15	Complete Nutrition Verification process [requirement of School Nutrition Program] - Verification is the annual, mandatory process that confirms the eligibility of a sample of completed household meal eligibility applications in the National School Lunch and School Breakfast Programs. Each LEA must select and verify a sample of applications approved for free and reduced-price meal benefits. The required sample size of applications to be verified is based on the number of approved applications on file on October 1.	School	No	Yes	https://www.cde.ca.gov/ls/nu/sn/verificationreport.asp
DATA		Dec-18	CALPADS - Fall 1 Certification deadline - Please be mindful that Level-2 certification within CALPADS means that these data have been reviewed and approved by your superintendent or IRC administrator. Failure to properly review and amend these data in CALPADS within the allotted amendment window will result in the improper certification of official Fall 1 data within CALPADS, which can impact a number of things, including LCFF funding, reclassified fluent-English proficient (RFEP) counts/rates, and A-G graduate counts.	Charter Impact submits with data provided by School	No	No	https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp
DATA		Feb-01	School Accountability Report Card - All public schools in California are required to prepare an annual SARC (2019/20). SARCs are intended to provide the public with important information about each public school and to communicate a school's progress in achieving its goals. EC Section 35256 requires LEA governing boards to approve SARCs for publications.	School	Yes	No	http://www.cde.ca.gov/ta/ac/sa/
DATA		Mar-05	CALPADS - Fall 2 deadline - Please be mindful that Level-2 certification within CALPADS means that these data have been reviewed and approved by your superintendent or IRC administrator. Failure to properly review and amend these data in CALPADS within the allotted amendment window will result in the improper certification of official Fall 2 data within CALPADS, which can impact a number of things, including LCFF funding, student course enrollments, staff assignments and English learner education services.	Charter Impact submits with data provided by School	No	No	https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp
DATA		Jul-15	Annual Attendance Report - Annual Attendance data is reported for the entire school year.	Charter Impact submits with data provided by School	No	Yes	https://www.cde.ca.gov/fg/aa/pa/
DATA		Jul-31	CALPADS EOY 1, 2, 3, and 4 - Course Completion, Program Eligibility/Participation, Homeless Students, Student discipline, Cumulative Enrollment, Student Absence Summary and SpED	Charter Impact submits with data provided by School	No	Yes	https://www.cde.ca.gov/ds/sp/cl/
DATA		Jan-05	CALPADS - Fall 2 Submission Window opens - Information will be used by the US Department of Education and the California Department of Education to gain insights into student course enrollments, services rendered in support of school's English Learner population, staff assignments and full-time equivalent levels. The reported data represent a snapshot of a school's status in the previously listed areas per Census day, October 7, 2020. Schools have until March 5th, 2021 to certified data. IMPORTANT: Fall 2 Staff assignment data will be referenced by the Commission on Teacher Credentialing (CTC) for accountability purposes. CTC will cross reference teachers' credential information with the courses/sections they are assigned to teach. CTC will report misassignments/discrepancies to your charter authorizer.	Charter Impact submits with data provided by School	No	No	https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp
DATA		Jan-29	CALPADS - Fall 1 Amendment deadline - Final opportunity to review and correct your certified CALPADS - Fall 1 student data. Students' program eligibility information associated with lunch, special education, homeless, English language learner, school enrollment and graduation statuses will be submitted to the CDE. This data will be used to in CDE's CA Dashboard calculations and determine access to funding such as student meal reimbursements and unduplicated count factors.	Charter Impact submits with data provided by School	No	No	https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp
INSTRUCTION		Sep-30	2020-21 Learning Continuity and Attendance Plan -- The LEA governing board/body shall adopt the Learning Continuity Plan by September 30, 2020 in a public meeting. This meeting shall be held after, but not on the same day, as the public hearing. The Plan replaces the annual LCAP for 2020-21, to outline the LEA's compliance with the Budget Act's provisions including student participation and attendance reporting, continuity of learning, in-person instructional offerings and plans for distance learning (with public stakeholder engagement). Should describe how LEAs are increasing or improving service in proportion to unduplicated students.	School	Yes	No	https://www.cde.ca.gov/re/lc/learningcontattendplan.asp
INSTRUCTION		Jun-30	Local Control and Accountability Plan - The LCAP is a three-year plan that describes the goals, actions, services, and expenditures to support positive student outcomes that address state and local priorities. The LCAP provides an opportunity for local educational agencies (LEAs) to share their stories of how, what, and why programs and services are selected to meet their local needs. The components of the LCAP for the 2021-2022 LCAP year must be posted as one document assembled in the following order: LCFF Budget Overview for Parents Annual Update with instructions Plan Summary Stakeholder Engagement Goals and Actions Increased or Improved Services for Foster Youth, English Learners, and Low-income students Expenditure Tables Instructions The LCAP must be presented at the same public meeting as the budget, preceding the budget hearing. LCAP and budget adoption must be at least 1 day after the public hearing.	School with Charter Impact support	Yes	No	https://www.cde.ca.gov/re/lc/
INSTRUCTION		Jun-30	LCAP Federal Addendum - Explain the LEA's strategy for using federal funds to supplement and enhance local priorities or initiatives funded with state funds, as reflected in the LEA's LCAP. This shall include describing the rationale/evidence for the selected use(s) of federal funds within the context of the LEA's broader strategy reflected in the LCAP.	School	Yes	No	https://www.cde.ca.gov/re/lc/addendumguidance.asp
GOVERNANCE		Jul-01	Annual review of status of Statement of Information (Form SI-100) - Every California nonprofit must file a Statement of Information with the California Secretary of State, within 90 days of registering with the California Secretary of State, and every two years thereafter during a specific 6-month filing period based on the original registration date.	Charter Impact with School support	No	No	https://bpd.cdn.sos.ca.gov/corp/pdf/so/corp_so100.pdf
GOVERNANCE		Jul-31	Annual review of organization's Fiscal Policies - Board approved fiscal policies define the organization's financial operations and internal controls to ensure compliance with industry and government regulations. An annual review is recommended to ensure compliance with current procedures and annually updated regulations. If updates are necessary, revised policies may be documented and presented for Board approval.	Charter Impact with School support	No	No	
GOVERNANCE		Apr-01	File a Form 700 - Statement of Economic Interests (SEI) : The requirement is part of the Political Reform Act enacted in 1974, which was passed by California voters to promote integrity in state and local government by helping agency decision makers avoid conflicts between their personal interests and official duties. Depending on your local authorizer's conflict of interest policies, certain charter school officers and employees may be required to file Statements of Economic Interest with a filing officer by the April 1 deadline.	School with Charter Impact support	Yes	Yes	https://www.fppc.ca.gov/Form700.html
GOVERNANCE		May-28	Submit Charter Schools Annual Information Survey - The Charter Schools Annual Information Survey has 5 sections: location and school contact information, authorizing agency, site, curriculum and governance information, facilities, retirement and services information, and funding. The funding selection impacts how your school receives revenue payments. All charter schools must be either directly or locally funded. For example: LCFF apportionment funds for a locally funded charter school flow through its local chartering authority whereas funds for a direct funded charter school may flow directly to the county treasurer and then to the charter school. However, the funding type decision may impact the amount of other state and federal funds that a charter school receives, outside the LCFF. This decision may be reconsidered on an annual basis.	Charter Impact	No	Yes	https://www.cde.ca.gov/sp/ch/csinfosvy.asp
GOVERNANCE		Jun-01	Executive School Leadership Review Evaluation -- The board of directors is responsible for hiring and establishing the compensation (salary and benefits) of the executive director by identifying compensation that is "reasonable and not excessive". The board conducting the review should document who was involved and the process used to conduct the review, as well as the disposition of the full board's decision to approve the executive director's compensation (minutes of a meeting are fine for this). The documentation should demonstrate that the board took the comparable data into consideration when it approved the compensation.	School	Yes	No	This is an IRS requirement for Executive Director positions. If needed, Charter Impact can provide data on comparable salaries for your organization's Board of Directors.

GOVERNANCE		Jun-30	Review your Parental Involvement Policy - Every local educational agency (LEA) in California must have a parental involvement policy: Federal requirement (LEAs accepting Title I funds). State requirement (California Education Code [EC] for non-Title I schools. Parents must be involved in how the funds reserved for parental involvement will be allocated for parental involvement activities. Keep minutes and sign-in sheets documenting these discussions. The California Department of Education (CDE) reviews the Consolidated Application and Reporting System (CARS) to see if the required reservation has been made.	School	Yes	No	https://www.cde.ca.gov/sp/sw/t1/parentfamilyinvolve.asp
GOVERNANCE		Jun-30	Review your Homeless Education Policy - A Homeless Education Policy is used to ensure that your school is compliant with key provisions of the Education for Homeless Children and Youths Act. It is also used to collect the contact information for your required designated homeless liaisons at your school. All schools are required to establish a board approved Homeless Education Policy.	School	No	No	https://www.cde.ca.gov/hs/cy/strategies.asp
GOVERNANCE		Jun-30	Approve school calendar and instructional minutes - 180/175 days charter schools and are allowed to shorten instructional year by 5 days without fiscal penalty. Kindergarten ~ 600 hours; Grades 1-3 ~ 840 hours; Grades 4-8 ~ 900 hours; Grades 9-12 ~ 1080 hours	School with Charter Impact support	Yes	No	https://www.cde.ca.gov/fp/aa/pa/lc/fitfaq.asp

Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
GOVERNANCE	Jun-30	Review your Parental Involvement Policy - Every local educational agency (LEA) in California must have a parental involvement policy. Federal requirement (LEAs accepting Title I funds). State requirement (California Education Code [EC] for non-Title I schools. Parents must be involved in how the funds reserved for parental involvement will be allocated for parental involvement activities. Keep minutes and sign-in sheets documenting these discussions. The California Department of Education (CDE) reviews the Consolidated Application and Reporting System (CARS) to see if the required reservation has been made.	Client	Yes	No	https://www.cde.ca.gov/sp/sw/t1/parentfamilyinvolve.asp
FINANCE	Jun-01	Expanded Learning Opportunities Grant Plan - must be completed by LEAs as a condition for receiving an ELO Grant. The Expanded Learning Opportunities Grant Plan must be adopted by the local governing board or body of the LEA at a public meeting on or before June 1, 2021, and must be submitted to the county office of education, the California Department of Education, or the chartering authority within five days of adoption, as applicable.	Client with Charter Impact support	Yes	No	https://www.cde.ca.gov/ls/hn/covidreliefgrants.asp
FINANCE	Jun-01	In-Person Instruction Grant LEA Certification Form - To be eligible for full funding, LEAs must offer in-person instruction, as defined in Education Code Section 43520.5, including hybrid models, by April 1, 2021 for specified student groups. IPI Grants will be reduced by one percent for each calendared instructional day that an LEA does not offer in-person instruction for all required groups. IPI Grants will be forfeited if an LEA does not offer in-person instruction for all required groups by May 15, 2021, or if in-person instruction is not offered continuously through the end of the scheduled 2020-21 school year, unless otherwise ordered by a state or local health officer.	Client with Charter Impact support	No	No	https://www.cde.ca.gov/ls/hn/covidreliefgrants.asp
FINANCE	Jun-01	Executive School Leadership Review Evaluation - The board of directors is responsible for hiring and establishing the compensation (salary and benefits) of the executive director by identifying compensation that is "reasonable and not excessive". The board conducting the review should document who was involved and the process used to conduct the review, as well as the disposition of the full board's decision to approve the executive director's compensation (minutes of a meeting are fine for this). The documentation should demonstrate that the board took the comparable data into consideration when it approved the compensation.	Client	Yes	No	This is an IRS requirement for Executive Director positions. If needed, Charter Impact can provide data on comparable salaries for your organization's Board of Directors.
FINANCE	Jun-25	Certification of the 2020-21 Second Principal Apportionment - The Principal Apportionment includes funding for the Local Control Funding Formula, which is the primary source of an LEA's general purpose funding; Special Education (AB 602); and funding for several other programs. The Second Principal Apportionment (P-2), certified by June 25, is based on the second period data that LEAs report to CDE in April and May. P-2 supersedes the P-1 Apportionment calculations and is the final state aid payment for the fiscal year ending in June.	Charter Impact	No	No	https://www.cde.ca.gov/lp/aa/pa/
FINANCE	Jun-30	Local Control and Accountability Plan - The LCAP is a three-year plan that describes the goals, actions, services, and expenditures to support positive student outcomes that address state and local priorities. The LCAP provides an opportunity for local educational agencies (LEAs) to share their stories of how, what, and why programs and services are selected to meet their local needs. The components of the LCAP for the 2021-2022 LCAP year must be posted as one document assembled in the following order: LCFF Budget Overview for Parents Annual Update with instructions Plan Summary Stakeholder Engagement Goals and Actions Increased or Improved Services for Foster Youth, English Learners, and Low-income students Expenditure Tables Instructions The LCAP must be presented at the same public meeting as the budget, preceding the budget hearing. LCAP and budget adoption must be at least 1 day after the public hearing.	Client with Charter Impact support	Yes	No	https://www.cde.ca.gov/lc/
FINANCE	Jun-30	LCAP Federal Addendum - Explain the LEA's strategy for using federal funds to supplement and enhance local priorities or initiatives funded with state funds, as reflected in the LEA's LCAP. This shall include describing the rationale/evidence for the selected use(s) of federal funds within the context of the LEA's broader strategy reflected in the LCAP.	Client	Yes	No	https://www.cde.ca.gov/le/lc/addendumguidance.asp
FINANCE	Jun-30	Submit Preliminary Budget Plan to Authorizer - Charter Schools are required to submit their annual budgets to their authorizer by the authorizer-imposed deadline. Authorizers then use the budget to determine if the Charter School has reasonable financial health to sustain operations. The budget must be presented at the same public meeting as the LCAP, following the budget hearing. LCAP and budget adoption must be at least 1 day after the public hearing.	Charter Impact	Yes	No	https://www.cde.ca.gov/lp/lc/calendar19district.asp
OPERATIONS	Jun-30	Approve school calendar and instructional minutes - 180/175 days charter schools and are allowed to shorten instructional year by 5 days without fiscal penalty. Kindergarten ~ 600 hours; Grades 1-3 ~ 840 hours; Grades 4-8 ~ 900 hours; Grades 9-12 ~ 1080 hours	Client with Charter Impact support	Yes	No	https://www.cde.ca.gov/lp/aa/pa/lcffttaq.asp
GOVERNANCE	Jun-30	Review your Parental Involvement Policy - Every local educational agency (LEA) in California must have a parental involvement policy. Federal requirement (LEAs accepting Title I funds). State requirement (California Education Code [EC] for non-Title I schools. Parents must be involved in how the funds reserved for parental involvement will be allocated for parental involvement activities. Keep minutes and sign-in sheets documenting these discussions. The California Department of Education (CDE) reviews the Consolidated Application and Reporting System (CARS) to see if the required reservation has been made.	Client	Yes	No	https://www.cde.ca.gov/sp/sw/t1/parentfamilyinvolve.asp
GOVERNANCE	Jun-30	Review your Homeless Education Policy - A Homeless Education Policy is used to ensure that your school is compliant with key provisions of the Education for Homeless Children and Youths Act. It is also used to collect the contact information for your required designated homeless liaisons at your school. All schools are required to establish a board approved Homeless Education Policy.	Client	No	No	https://www.cde.ca.gov/sp/hs/cy/strategies.asp
FINANCE	Jun-30	School Nutrition Application Due to CDE - Funding supports five school meal and milk programs to assist schools, districts, and other nonprofit agencies in providing nutritious meals and milk to children at reasonable prices or free to qualified applicants. The five programs are the National School Lunch Program (NSLP), School Breakfast Program (SBP), Seamless Summer Feeding Option (SSFO), Special Milk Program (SMP), and State Meal Program (STMP)	Client	No	No	https://www.cde.ca.gov/ls/mu/sn/eligmaterials.asp
FINANCE	Jun-30	Complete Consolidated Application reporting - Spring - The Consolidated Application (ConApp) is used by the California Department of Education (CDE) to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California. Annually, in May, each local educational agency (LEA) submits the spring release of the application to document participation in these programs and provide assurances that the district will comply with the legal requirements of each program.	Charter Impact with Client support	Yes	No	https://www.cde.ca.gov/lp/aa/co/index.asp
FINANCE	Jun-30	Nonclassroom-Based Funding Determination - Charter schools with an existing funding determination ending in 2020/21 must request a funding determination on or before February 1. Education Code [EC] Section 47612.5 prohibits charter schools from receiving any funding for nonclassroom-based instruction unless the State Board of Education (SBE) determines its eligibility for funding. NOTE: This due date was extended. Per SB820, Section 75, a school is deemed to have met the spending and PTR requirements as long as the FDF form is completed and submitted by 6/30/21.	Charter Impact	No	Yes	https://www.cde.ca.gov/sp/ch/nclrbfndundet.asp
FINANCE	May-14	SB 740 Charter School Facility Grant Program applications (Continuing Schools) - The 2021-22 Online Application will be made available April 12, 2021 and will close May 14, 2021 at 5:00 P.M. Late applications will NOT be accepted. The SB740 Program is intended to provide grants to charter schools to assist with facilities' rent and lease costs associated with the school. Each year applicants must submit a new Application and the Authority will determine eligibility on an annual basis. Charter schools must also meet the FRPM Eligibility requirements each year.	Charter Impact	No	Yes	http://www.treasurer.ca.gov/csfaf/index.asp
FINANCE	May-17	Extended Due Date - Form 990 - The IRS Form 990 is the annual information return filed by most non-profit charter schools. The form should be reviewed and accepted by the Board prior to filing.	Client/Audit firm	Yes	No	http://www.publiccounsel.org/useful_materials?id=0025
FINANCE	May-28	Submit Charter Schools Annual Information Survey - The Charter Schools Annual Information Survey has 5 sections: location and school contact information, authorizing agency, site, curriculum and governance information, facilities, retirement and services information, and funding. The funding selection impacts how your school receives revenue payments. All charter schools must be either directly or locally funded. For example: LCFF apportionment funds for a locally funded charter school flow through its local chartering authority whereas funds for a direct funded charter school may flow directly to the county treasurer and then to the charter school. However, the funding type decision may impact the amount of other state and federal funds that a charter school receives, outside the LCFF. This decision may be reconsidered on an annual basis.	Charter Impact	No	Yes	https://www.cde.ca.gov/sp/ch/csinfosv.asp
FINANCE	Apr-01	Audit Firm Selection - In accordance with Education Code (EC) Section 41020, the governing board of each school shall provide for an audit of the books and accounts of the school. In the event the governing board of a school has not provided for an audit, by selecting an audit firm, by April 1, the County Office of Education, having jurisdiction over the school, shall provide for the audit.	Client with Charter Impact support	Yes	No	http://codes.findlaw.com/ca/education-code/edc-sect-41020-2.html
FINANCE	Apr-01	File a Form 700 - Statement of Economic Interests (SEI) - The requirement is part of the Political Reform Act enacted in 1974, which was passed by California voters to promote integrity in state and local government by helping agency decision makers avoid conflicts between their personal interests and official duties. Depending on your local authorizer's conflict of interest policies, certain charter school officers and employees may be required to file Statements of Economic Interest with a filing officer by the April 1 deadline.	Client with Charter Impact support	Yes	Yes	https://www.fopc.ca.gov/Form700.html
FINANCE	Apr-05	Learning Loss Mitigation Funding Reporting - Cycle 4 - An LEA's allocation for LLMF is comprised of funding from three different sources: Coronavirus Relief (CR) Funds, General Fund (GF), and the Governor's Emergency Education Relief I (GEER I) Fund. LEAs will need to report on the use of funds for each funding source. •CR Funds, Resource Code 3220: Reporting Period December 31, 2020 – March 31, 2021 •GEER I Fund, Resource Code 3215: Reporting Period January 1, 2021 – March 31, 2021 •GF, Resource Code 7420: Reporting Period January 1, 2021 – March 31, 2021 For this reporting cycle, LEAs can make corrections to previous reporting cycles (expenditures from March 1 – December 30, 2020) by making negative adjustments in their Cycle 4 reporting. The expenditures reported in Cycle 4 should reflect funds spent from December 31 – March 31, 2021, and any adjustments from Cycles 1, 2, and 3.	Charter Impact	No	No	https://www3.cde.ca.gov/caresactreporting/
FINANCE	Apr-21	Federal Expenditure Report #2 (Special Education) - Interim financial reporting for actuals through March 31 are due to El Dorado Charter SELPA.	Charter Impact	No	No	http://charterselpa.org/fiscal/

FINANCE	Apr-30	CSFA Charter School Revolving Loan Application - The CA School Finance Authority's Charter School Revolving Loan Fund provides low-interest loans of up to \$250,000 to new charter schools in their first charter term to assist them with meeting the purposes of the school's approved charter. The program is available to any charter school that is not a conversion of an existing public school, and that has not yet completed the full term of its initial charter.	Client with Charter Impact support	Yes	Yes	http://www.treasurer.ca.gov/csf/csrif/index.asp
FINANCE	Apr-30	ASES - 3rd Quarter Expenditure Report - The ASES Program funds the establishment of local after school education and enrichment programs. These programs are created through partnerships between schools and local community resources to provide literacy, academic enrichment and safe constructive alternatives for students in kindergarten through ninth grade (K-9).	Charter Impact or After School Provider	No	No	https://www.cde.ca.gov/ls/ba/rs/pgmdescription.asp
FINANCE	Apr-30	Federal Cash Management - Period 4 - The Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III LEP; Title III Immigrant; and Title IV programs under the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the ESSA, will utilize the Federal Cash Management program. Charter schools that are awarded a grant under any of these programs must submit the CMDC report for a particular quarter in order to receive an apportionment for that quarter; CDE will apportion funds to LEAs whose cash balance is below a certain threshold.	Charter Impact	No	No	https://www.cde.ca.gov/fg/aa/cm/
FINANCE	Apr-30	Public Charter School Grant Program and Dissemination Grant Program - Qtr 3 - The California Public Charter Schools Grant Program (PCSGP) Quarterly Expenditure Report (QER) is the accountability document that reflects the dollar amount spent towards work plan activities. A QER is due to the California Department of Education's Charter Schools Division within 30 days of each respective quarter.	Charter Impact	No	Yes	https://www.cde.ca.gov/sp/cs/re/pcsgsp.asp
FINANCE	Mar-01	CSFA Charter School Revolving Loan Application - The CA School Finance Authority's Charter School Revolving Loan Fund provides low-interest loans of up to \$250,000 to new charter schools in their first charter term to assist them with meeting the purposes of the school's approved charter. The program is available to any charter school that is not a conversion of an existing public school, and that has not yet completed the full term of its initial charter. The application due date is pending from CSFA.	Client with Charter Impact support	Yes	Yes	http://www.treasurer.ca.gov/csf/csrif/index.asp
FINANCE	Mar-01	Every Student Succeeds Act Per-Pupil Expenditure Application - The Elementary and Secondary Education Act of 1965 (ESEA), as reauthorized by the Every Student Succeeds Act (ESSA), requires state educational agencies (SEAs) and their local educational agencies (LEAs) to prepare and publish annual report cards that contain specified data elements, including LEA and school-level per-pupil expenditures (PPE).	Charter Impact	No	No	https://www3.cde.ca.gov/essars
FINANCE	Mar-01	Prop 39 (facilities) - Deadline for a charter school to respond to a district's preliminary Proposition 39 proposal.	Client	No	Yes	https://www.cde.ca.gov/sp/cs/rs/proposition39.asp
DATA	Mar-05	CALPADS - Fall 2 deadline - Please be mindful that Level-2 certification within CALPADS means that these data have been reviewed and approved by your superintendent or IRC administrator. Failure to properly review and amend these data in CALPADS within the allotted amendment window will result in the improper certification of official Fall 2 data within CALPADS, which can impact a number of things, including LCFF funding, student course enrollments, staff assignments and English learner education services.	Charter Impact submits with data provided by Client	No	No	https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp
FINANCE	Mar-15	2nd Interim Financial Report - Local educational agencies (LEAs) are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The first interim report is due December 15 for the period ending October 31. The second is due March 15 for the period ending January 31.	Charter Impact	Yes	Yes	https://www.cde.ca.gov/fg/st/r/calendar19district.asp
FINANCE	Mar-19	El Dorado SELPA Pre-Test for Year-End Maintenance of Effort (Special Education) - Report due to Charter school's SELPA. Maintenance of Effort (MOE) is a requirement that you spend each year at least what you spent last year in the area of special education (with some exceptions). If you reduce your special education budget (or expenditures) in a given year, you need to be careful to ensure that you have met the MOE requirement. This does not mean you can't reduce costs, but you must do so within the guidelines of federal MOE.	Charter Impact	No	No	http://charterselpa.org/fiscal/
FINANCE	Mar-23	PCSGP 20120-21 Planning, Implementation, Replication, and Expansion Sub-Grants - There are four sub-grants being offered through this RFA: Planning, Implementation, Replication, and Expansion, all of which have varying award amounts. Planning, Implementation, and Replication sub-grants may not exceed \$600,000. Expansion sub-grants may not exceed \$300,000. There may be one additional opportunity to apply for supplemental funding, of up to \$100,000, to specifically serve educationally disadvantaged students. A newly established or conversion classroom-based charter school may be eligible for a Planning, Implementation, or Replication sub-grant, provided that the school did not begin serving students prior to July 1, 2019. A Non-classroom-based and virtual charter school may be eligible for an expansion sub-grant, provided the school meets the definition of a high-quality charter school. Applicants must have not received a CSP grant from CDE or ED within the past five years.	Client with Charter Impact support	No	Yes	https://www.cde.ca.gov/fg/fo/r/1/pcsgppire20rfa.asp
FINANCE	Mar-25	E-Rate FCC Form 471 Due date (FY2021) - To apply for program discounts, applicants file an FCC Form 471 in EPC to provide USAC with information about the services they are requesting and the discount(s) for which they are eligible. The FCC Form 471 must be certified by March 25, 2021.	Client	No	No	https://www.usac.org/si/tools/forms/
FINANCE	Mar-31	Annual Audit Review and Board Approval - Charter Schools are required to submit an independent audit report to the CDE, the State Controller's Office (SCO), the local County Superintendent of Schools, and, if applicable, the chartering entity, by December 15 of each year. Note that the audit report due date was automatically extended to March 31, 2021, due to COVID-19.	Client with Charter Impact support	Yes	No	https://www.cde.ca.gov/fg/au/ag/submitaudittrpt.asp
FINANCE	Mar-31	Southwest SELPA IDEA Expenditure Report 2 - Interim financial reporting for actuals through March 31 are due to SELPA.	Charter Impact	No	No	https://www.swselpa.org/
DATA	Feb-01	School Accountability Report Card - All public schools in California are required to prepare an annual SARC (2019/20). SARCs are intended to provide the public with important information about each public school and to communicate a school's progress in achieving its goals. EC Section 35256 requires LEA governing boards to approve SARCs for publications.	Client	Yes	No	http://www.cde.ca.gov/ta/ac/sa/
FINANCE	Feb-01	Facility Incentive Grant Recertification (CSFA) - The State Charter School Facilities Incentive Grants Program is a federal grant program designed to assist high-performing charter schools with rent, lease, debt service, and Proposition 39 pro-rata payments or costs related to purchase, acquisition, design, new construction, and renovation. Subgrantees must re-certify eligibility twice annually in February and August. Failure to do so will result in the loss of grant funds and can result in the award being rescinded.	Charter Impact	No	No	http://www.treasurer.ca.gov/csf/csf/charter/faq.pdf
FINANCE	Feb-15	Board of Equalization Property Tax Exemption - Property used exclusively for public schools, community colleges, state colleges, and state universities is exempt from property taxation (article XIII, section 3, subd. (d), Revenue and Taxation Code section 202, subd. (a)(3)). The property is exempt from taxation on the basis of its exclusive use for public school purposes. If the property is not owned by the public school, the owner of the property is required to file a claim for the Lessor's Exemption. If the owner of the property does not claim the exemption, the public school may file the Public School Exemption claim.	Charter Impact	No	Yes	https://www.boe.ca.gov/proptaxes/lessor_exemption.htm
FINANCE	Feb-20	Certification of the First Principal Apportionment - The Principal Apportionment includes funding for the Local Control Funding Formula, the primary source of an LEA's general purpose funding; Special Education (AB 602); and funding for several other programs. The First Principal Apportionment (P-1), certified by February 20, is based on the first period data that LEAs report to CDE in November through January. P-1 supersedes the Advance Apportionment calculations and establishes each LEA's monthly state aid payment for February through May.	Charter Impact	No	Yes	https://www.cde.ca.gov/fg/aa/pa/
FINANCE	Feb-23	PCSGP 20120-21 Planning, Implementation, Replication, and Expansion Sub-Grants - There are four sub-grants being offered through this RFA: Planning, Implementation, Replication, and Expansion, all of which have varying award amounts. Planning, Implementation, and Replication sub-grants may not exceed \$600,000. Expansion sub-grants may not exceed \$300,000. There may be one additional opportunity to apply for supplemental funding, of up to \$100,000, to specifically serve educationally disadvantaged students. A newly established or conversion classroom-based charter school may be eligible for a Planning, Implementation, or Replication sub-grant, provided that the school did not begin serving students prior to July 1, 2019. A Non-classroom-based and virtual charter school may be eligible for an expansion sub-grant, provided the school meets the definition of a high-quality charter school. Applicants must have not received a CSP grant from CDE or ED within the past five years.	Client with Charter Impact support	No	Yes	https://www.cde.ca.gov/fg/fo/r/1/pcsgppire20rfa.asp
FINANCE	Feb-24	E-Rate FCC Form 470 Due date (FY2021) - To requests bids for service, applicants certify an FCC Form 470 in the E-rate Productivity Center (EPC). This is a formal process to identify and request the products and services you need so that potential service providers can review your request and submit bids. The FCC Form 470 must be certified in EPC at least 28 days before the close of the filing window. February 24, 2021 is the deadline to certify an FY2021 FCC Form 470 and still be able to certify an FCC Form 471 within the FY2021 filing window.	Client	No	No	https://www.usac.org/si/tools/forms/
FINANCE	Feb-28	Consolidated Application (ConApp) reporting - Winter - The ConApp is used by the CDE to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California. The winter release is submitted in January of each year and contains the LEA's entitlements for each funded program.	Charter Impact	No	No	https://www.cde.ca.gov/fg/aa/co/cars.asp
FINANCE	Feb-28	CSFA Charter School Revolving Loan Application - The CA School Finance Authority's Charter School Revolving Loan Fund provides low-interest loans of up to \$250,000 to new charter schools in their first charter term to assist them with meeting the purposes of the school's approved charter. The program is available to any charter school that is not a conversion of an existing public school, and that has not yet completed the full term of its initial charter. Applications are due February 28, 2021.	Client with Charter Impact support	Yes	Yes	http://www.treasurer.ca.gov/csf/csrif/index.asp
FINANCE	Feb-28	Southwest SELPA AB602 and Mental Health Interim Expenditure Report - Interim financial reporting for actuals are due to SELPA.	Charter Impact	No	No	https://www.swselpa.org/
DATA	Jan-05	CALPADS - Fall 2 Submission Window opens - Information will be used by the US Department of Education and the California Department of Education to gain insights into student course enrollments, services rendered in support of school's English Learner population, staff assignments and full-time equivalent levels. The reported data represent a snapshot of a school's status in the previously listed areas per Census day, October 7, 2020. Schools have until March 5th, 2021 to certified data. IMPORTANT: Fall 2 Staff assignment data will be referenced by the Commission on Teacher Credentialing (CTC) for accountability purposes. CTC will cross reference teachers' credential information with the courses/sections they are assigned to teach. CTC will report misassignments/discrepancies to your charter authorizer.	Charter Impact submits with data provided by Client	No	No	https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp
FINANCE	Jan-05	CARES Act Reporting Cycle 3 - The CARES Act Reporting application was created by the California Department of Education to gather required data for purposes of state and federal report on CARES Act and other COVID-19 related funds (CRF, GF, GEER and ESSER). Schools are required to report status of funds for the period October 1, 2020 - December 31, 2020. The Coronavirus Relief Fund (CRF) must be utilized by December 30, 2020.	Charter Impact with Client support	No	No	https://www.cde.ca.gov/fg/cr/index.asp
FINANCE	Jan-15	ERMHS Level 2 Budget Requests due to SELPA - Detail budget requests for ERMHS funding are due to El Dorado Charter SELPA.	Charter Impact	No	No	http://charterselpa.org/fiscal/
FINANCE	Jan-20	ASES Grant Renewal - After School Education and Safety Program applications and renewals due to the CDE for fiscal year 2020/21. Grants are scheduled to be renewed every three years. Maximum of \$112,850 for Elementary Schools and \$163,800 for Middle Schools.	Client	No	Yes	https://www.cde.ca.gov/ls/ex/ases/renewalcycles.asp
FINANCE	Jan-22	Mid-Year Expenditure Report due to SELPA - Interim financial reporting for actuals through December 31 are due to El Dorado Charter SELPA.	Charter Impact	No	No	http://charterselpa.org/fiscal/
DATA	Jan-29	CALPADS - Fall 1 Amendment deadline - Final opportunity to review and correct your certified CALPADS - Fall 1 student data. Students' program eligibility information associated with lunch, special education, homeless, English language learner, school enrollment and graduation statuses will be submitted to the CDE. This data will be used in CDE's CA Dashboard calculations and determine access to funding such as student meal reimbursements and unduplicated count factors.	Charter Impact submits with data provided by Client	No	No	https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp

FINANCE	Jan-31	ASES - 2nd Quarter Expenditure Report - The ASES Program funds the establishment of local after school education and enrichment programs. These programs are created through partnerships between schools and local community resources to provide literacy, academic enrichment and safe constructive alternatives for students in kindergarten through ninth grade (K-9).	Charter Impact or After School Provider	No	No	https://www.cde.ca.gov/ls/ba/as/pemdescription.asp
FINANCE	Jan-31	Federal Cash Management - Period 3 - The Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III EL; Title III Immigrant; and Title IV, Part A programs under the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the ESSA, will utilize the Federal Cash Management program. Charter schools that are awarded a grant under any of these programs must submit the CMDC report for a particular quarter in order to receive an apportionment for that quarter; CDE will apportion funds to LEAs whose cash balance is below a certain threshold.	Charter Impact	No	No	https://www.cde.ca.gov/fg/aa/cm/
FINANCE	Jan-31	Public Charter School Grant Program (PCSGP) and Dissemination Grant Program - Qtr 2 - The PCSGP Quarterly Expenditure Report (QER) is the accountability document that reflects the dollar amount spent towards work plan activities. A QER is due to the CDE's Charter Schools Division within 30 days of each respective quarter.	Charter Impact	No	No	https://www.cde.ca.gov/sp/cs/re/pcsgp.asp
FINANCE	Jan-31	IRS Form 1095-C, Employer-Provided Health Insurance Offer and Coverage - Employers with 50 or more full-time employees (including full-time equivalent employees) in the previous year use Forms 1094-C and 1095-C to report the information required under sections 6055 and 6056 about offers of health coverage and enrollment in health coverage for their employees.	Client with Charter Impact support	No	No	https://www.irs.gov/forms-pubs/about-form-1095-c
FINANCE	Dec-15	1st Interim Financial Report - Local educational agencies (LEAs) are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The first interim report for the period ending October 31 is due by the date set by the charter authorizer (no later than December 15th).	Charter Impact	Yes	Yes	https://www.cde.ca.gov/fg/ta/ir/interimstatus.asp
FINANCE	Dec-15	LCFF Budget Overview for Parents - Senate Bill (SB) 98 added ECSection 43509, which changed the adoption date for the Budget Overview for Parents for the 2020-21 school year. For 2020-21, local governing boards or governing bodies are required to adopt and submit the Budget Overview for Parents on or before December 15, 2020, in conjunction with the LEA's first interim budget report.	Charter Impact	Yes	No	https://www.cde.ca.gov/re/lc/
DATA	Dec-18	CALPADS - Fall 1 Certification deadline - Please be mindful that Level-2 certification within CALPADS means that these data have been reviewed and approved by your superintendent or IRC administrator. Failure to properly review and amend these data in CALPADS within the allotted amendment window will result in the improper certification of official Fall 1 data within CALPADS, which can impact a number of things, including LCFF funding, reclassified fluent-English proficient (RFEP) counts/rates, and A-G graduate counts.	Charter Impact submits with data provided by Client	No	No	https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp
DATA TEAM	Nov-01	Kindergarten Immunization Assessment - To review and submit required vaccine doses and report on permanent medical exemptions.	Client	No	No	https://www.shotsforschool.org/reporting/kindergarten/#
FINANCE	Nov-01	Mental Health Plans due to SELPA - Schools requesting Level 2 and Level 3 mental health funding must file their annual plan with their SELPA by this date. Specific due dates may vary by SELPA.	Client	No	Yes	https://www.cde.ca.gov/fg/aa/se/sep1apnform04.asp
FINANCE	Nov-06	Senate Bill (SB) 820 Funding for Growing LEAs - Continuing classroom-based charter schools are eligible for an apportionment calculation based on growth if the LEA's most recent 2020-21 budget adopted by the governing board or body of the local educational agency on or before June 30, 2020, or its adopted 2019-20 second interim report explicitly shows growth in overall pupil enrollment or ADA from its actual 2019-20 level to its projected 2020-21 level.	Charter Impact	No	Yes	https://www.cde.ca.gov/fg/aa/pa/sb820growthfaqs.asp
DATA TEAM	Nov-15	Complete Nutrition Verification process (requirement of School Nutrition Program) - Verification is the annual, mandatory process that confirms the eligibility of a sample of completed household meal eligibility applications in the National School Lunch and School Breakfast Programs. Each LEA must select and verify a sample of applications approved for free and reduced-price meal benefits. The required sample size of applications to be verified is based on the number of approved applications on file on October 1.	Client	No	Yes	https://www.cde.ca.gov/ls/nu/sn/verificationreport.asp
FINANCE	Nov-15	Review and/or Update Non-Profit IRS Form 990 Policies - The IRS Form 990 is the annual information return filed by most non-profit charter schools. The IRS Form 990 includes a Governance, Management and Disclosure section. Charter Schools are required to disclose the following policies: Conflict of Interest Policy, Whistleblower Policy, Document Retention and Destruction Policy, Expense Reimbursement Policy, Gift Receiving Policy, and Compensation Approval Policy. A Form 990 must be filed by the 15th day of the 5th month after the close of the NPO's fiscal year. Most schools extend this deadline to the following May 15th.	Client	Yes	No	http://www.publiccounsel.org/useful_materials?id=0025
DATA TEAM	Oct-07	California Basic Educational Data System (CBEDS) data due to CDE - The first Wed in Oct is CBEDS Information Day, used to collect information on student and staff demographics. Schools must complete the School Information Form (SIF). The SIF is used to report the count of classified staff, kindergarten program type, educational calendars, work visa applications, multilingual instructional programs, and languages of instruction.	Client	No	No	http://www.cde.ca.gov/ds/dc/cb/
FINANCE	Oct-15	SB 740 Charter School Facility Grant Program applications (New Schools Only) - The SB740 Program is intended to provide grants to charter schools to assist with facilities' rent and lease costs associated with the school.	Charter Impact	No	Yes	http://www.treasurer.ca.gov/cfa/csfpg/index.asp
FINANCE	Oct-31	Public Charter School Grant Program and Dissemination Grant Program - Qtr 1 - The PCSGP Quarterly Expenditure Report (QER) is the accountability document that reflects the dollar amount spent towards work plan activities. A QER is due to the CDE's Charter Schools Division within 30 days of each respective quarter.	Charter Impact	No	Yes	https://www.cde.ca.gov/sp/cs/re/pcsgp.asp
FINANCE	Oct-31	Federal Cash Management - Period 2 - Charter schools that are awarded a grant under any of these programs: Title I, Part A; Title I, Part D, Subpart 2; Title I, Part A; Title III LEP; and Title III Immigrant programs must submit the CMDC report for a particular quarter in order to receive an apportionment for that quarter; CDE will apportion funds to LEAs whose cash balance is below a certain threshold.	Charter Impact	No	No	http://www.cde.ca.gov/fg/aa/cm/
FINANCE	Oct-31	ASES -1st Quarter Expenditure Report - The ASES Program funds the establishment of local after school education and enrichment programs. These programs are created through partnerships between schools and local community resources to provide literacy, academic enrichment and safe constructive alternatives for students in kindergarten through ninth grade (K-9).	Charter Impact or After School Provider	No	No	http://www.cde.ca.gov/ls/ba/as/
FINANCE	Oct-31	Collect National School Lunch Program (NSLP) applications - Schools must collect or receive National School Lunch Program (NSLP) applications by October 31. Schools may process those applications after October 31, and if students are found to be eligible for free or reduced-price meals (FRPMs), those schools may update FRPM program records for eligible students with a start date before Census Day.	Client	No	No	https://www.cde.ca.gov/fg/aa/nt/index.asp?tabsection=1
DATA TEAM	Oct-31	CBEDS-ORA - Collection of FTE of classified staff, estimated teacher hires, Kindergarten program types, H-1B work visa application, education calendar, multilingual instructional programs, languages of instruction and district of choice transfer requests and transportation data.	Client	No	No	https://www.cde.ca.gov/ds/dc/cb/
FINANCE	Set by Authorizer	Unaudited Actual Reports - Annual unaudited financial statements for the preceding year are due by date set by the charter authorizer (no later than September 15th).	Charter Impact	Yes	Yes	https://www.cde.ca.gov/fg/sf/cr/csalternative.asp
FINANCE	Sep-04	Year-End Maintenance of Effort (Special Education) - Report due to Charter school's SELPA. Maintenance of Effort (MOE) is a requirement that you spend each year at least what you spent last year in the area of special education (with some exceptions). If you reduce your special education budget (or expenditures) in a given year, you need to be careful to ensure that you have met the MOE requirement. This does not mean you can't reduce costs, but you must do so within the guidelines of federal MOE.	Charter Impact	No	No	
FINANCE	Sep-30	2020-21 Learning Continuity and Attendance Plan - The LEA governing board/body shall adopt the Learning Continuity Plan by September 30, 2020 in a public meeting. This meeting shall be held after, but not on the same day, as the public hearing. The Plan replaces the annual LCAP for 2020-21, to outline the LEA's compliance with the Budget Act's provisions including student participation and attendance reporting, continuity of learning, in-person instructional offerings and plans for distance learning (with public stakeholder engagement). Should describe how LEAs are increasing or improving service in proportion to unduplicated students.	Client	Yes	No	https://www.cde.ca.gov/re/lc/learningcontattendplan.asp
FINANCE	Sep-30	Prop 39 (CA Clean Energy Jobs Act) - Annual Progress Reports open July 1, 2020, due September 30, 2020 - Local educational agencies are mandated to report to the California Energy Commission. Prop 39 K-12 Progress annual report templates will be available on July 1, 2020, through the California Energy Expenditure Plan Online Reporting System. Reports must be submitted for each approved energy expenditure plan until all eligible energy measures are completed. The annual progress report covers activities that occurred in the previous fiscal year (July 1, 2019-June 30, 2020). Instructions, training videos, and PowerPoint presentations are available on the Proposition 39 K-12 program webpage California Clean Energy Jobs Act K-12 Program - Prop 39. On May 13, 2020, the California Energy Commission approved an extension of the California Clean Energy Jobs Act K-12 Program (Proposition 39) deadlines in response to the COVID-19 pandemic. Final project completion date by one year to June 30, 2021. Final project completion reports date by one year to June 30, 2022.	Client	No	No	https://www.energy.ca.gov/programs-and-topics/programs/california-clean-energy-jobs-act-proposition-39-k-12-program
DATA TEAM	Aug-01	Administer English Language Proficiency Assessment for California (ELPAC) Initial Assessment - Based on the results of the home language survey, every pupil in California whose native language is not English is required to be tested within 30 days of the start of school. Be sure to note your school's 30th day of instruction and test all ELPAC students before that date. This reporting is used for students' academic performance and state and federal accountability reporting requirements.	Client	No	No	https://www.cde.ca.gov/ta/ta/ep/
FINANCE	Aug-17	Complete Consolidated Application reporting - Spring - The Consolidated Application (ConApp) is used by the California Department of Education (CDE) to distribute categorical funds from various state and federal programs to county offices, school districts, and district-funded charter schools throughout California. Annually, in June, each local educational agency (LEA) submits the spring release of the application to document participation in these programs and provide assurances that the district will comply with the legal requirements of each program. The 2020 Spring Application release was delayed until July 6th with an August 17th due date.	Charter Impact with Client support	Yes	No	https://www.cde.ca.gov/fg/aa/co/index.asp
FINANCE	Aug-28	Mandate Block Grant Application - Mandate Block Grant funding is available to fund the costs of mandated programs and activities. The Mandate Block Grant application is the only option for charter schools to receive this funding. (2020/21 funding per PY ADA K-8 \$16.86, 9-12 \$46.87).	Charter Impact	No	No	https://www.cde.ca.gov/fg/aa/ca/mandatebg.asp
DATA TEAM	Aug-28	4-year Adjusted Cohort Graduation Rate (ACGR) - High School graduation data is extracted from CALPADS on 8/28/2020 to calculate an ACGR value. Graduation data must be submitted into CALPADS before this deadline to ensure data is available to the state for accurate calculations.	Client	No	No	https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp
DATA TEAM	Aug-28	CALPADS EOY 1, 2, 3 and 4 Amendment Window Deadline - Course completion data for grades 7-12, CTE participants, concentrators, completers, program eligibility/participation, homeless student counts, student discipline, cumulative enrollment and student absence data must be submitted to CDE by 8/28/2020.	Client	No	No	https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp
FINANCE	Aug-31	Facility Incentive Grant Recertification (CSFA) - The State Charter School Facilities Incentive Grants Program is a federal grant program designed to assist high-performing charter schools with rent, lease, debt service, and Proposition 39 pro-rata payments or costs related to purchase, acquisition, design, new construction, and renovation. Subgrantees must re-certify eligibility twice annually in February and August. Failure to do so will result in the loss of grant funds and can result in the award being rescinded.	Charter Impact	No	No	http://www.treasurer.ca.gov/cfsa/charter/faq.pdf

FINANCE	Set by Authorizer	Unaudited Actual Reports - Annual unaudited financial statements for the preceding year are due by date set by the charter authorizer (no later than September 15th).	Charter Impact	Yes	Yes	https://www.cde.ca.gov/fg/sf/tr/csalternative.asp
GOVERNANCE	Jul-01	Annual review of status of Statement of Information (Form SI-100) - Every California nonprofit must file a Statement of Information with the California Secretary of State, within 90 days of registering with the California Secretary of State, and every two years thereafter during a specific 6-month filing period based on the original registration date.	Charter Impact with Client support	No	No	https://bpd.cdn.sos.ca.gov/corp/pdf/so/corp_si100.pdf
FINANCE	Jul-13	Final Federal Expenditure and ERMHS Report (Special Education) - Financial reporting for year-end actuals are due for El Dorado Charter SELPA members.	Charter Impact	No	No	https://charterselpa.org/fiscal/
DATA TEAM	Jul-15	Annual Attendance Report - Annual Attendance data is reported for the entire school year.	Charter Impact submits with data provided by Client	No	Yes	https://www.cde.ca.gov/fg/aa/pa/
FINANCE	Jul-15	SB 740 Charter School Facility Grant 2019-20- Submission for Additional Costs (Facility Invoice Expenditure Report) - Applicants requesting reimbursement for Charter School costs associated with remodeling buildings, deferred maintenance, initially installing or extending service systems and other built-in equipment, improving sites and common area maintenance charges must file by July 15th. CSFA forecasts no funding available for Additional Costs during 2019/20.	Charter Impact	No	Yes	http://www.treasurer.ca.gov/csfa/csfa/index.asp
FINANCE	Jul-15	Extended Due Date - Form 990 - The IRS Form 990 is the annual information return filed by most non-profit charter schools. The form should be reviewed and accepted by the Board prior to filing. During 2020 - due date has been automatically extended to July 15, 2020.	Client/Audit firm	Yes	No	http://www.publiccounsel.org/useful_materials?id=0025
FINANCE	Jul-15	Coronavirus Aid, Relief, and Economic Security (CARES) Act ESSER Fund Application - Eligible LEAs must complete an application by July 15, 2020, in order to receive funds through the 1st apportionment. Eligible LEAs that do not apply by July 15, 2020, may apply after July 15 to receive funds through subsequent apportionments based on quarterly expenditure reporting.	Charter Impact	No	No	https://www.cde.ca.gov/fg/cr/caresact.asp
FINANCE	Jul-31	ASES - 4th Quarter Expenditure Report - The ASES Program funds the establishment of local after school education and enrichment programs. These programs are created through partnerships between schools and local community resources to provide literacy, academic enrichment and safe constructive alternatives for students in kindergarten through ninth grade (K-9).	Charter Impact or After School Provider	No	No	https://www.cde.ca.gov/s/ba/as/pgmdescription.asp
FINANCE	Jul-31	Federal Cash Management - Period 1 - The Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III LEP; Title III Immigrant; and Title IV programs under the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the ESSA, will utilize the Federal Cash Management program. Charter schools that are awarded a grant under any of these programs must submit the CMDC report for a particular quarter in order to receive an apportionment for that quarter; CDE will apportion funds to LEAs whose cash balance is below a certain threshold.	Charter Impact	No	No	https://www.cde.ca.gov/fg/aa/cm/
FINANCE	Jul-31	Public Charter School Grant Program and Dissemination Grant Program - Qtr 4 - The California Public Charter Schools Grant Program (PCSGP) Quarterly Expenditure Report (QER) is the accountability document that reflects the dollar amount spent towards work plan activities. A QER is due to the California Department of Education's Charter Schools Division within 30 days of each respective quarter.	Charter Impact	No	Yes	https://www.cde.ca.gov/sp/cs/re/pcsgp.asp
FINANCE	Jul-31	PENSEC Pupil Estimates for New and Significantly Expanding Charters - Charter schools in their first year of operation that begin instruction by September 30th, and continuing charter schools that are expanding by adding one or more grade levels, may apply for a special advance on their funding for LCFF State Aid and EPA State Aid, and potentially Federal funding. The special advance is based on estimated ADA and pupil counts.	Charter Impact	No	Yes	https://www.cde.ca.gov/fg/aa/pa/pensecinstr19.asp
GOVERNANCE	Jul-31	Annual review of organization's Fiscal Policies - Board approved fiscal policies define the organization's financial operations and internal controls to ensure compliance with industry and government regulations. An annual review is recommended to ensure compliance with current procedures and annually updated regulations. If updates are necessary, revised policies may be documented and presented for Board approval.	Charter Impact with Client support	No	No	
DATA TEAM	Jul-31	CALPADS EOY 1, 2, 3, and 4 - Course Completion, Program Eligibility/Participation, Homeless Students, Student discipline, Cumulative Enrollment, Student Absence Summary and SpED	Charter Impact submits with data provided by Client	No	Yes	https://www.cde.ca.gov/ds/sp/cl/
FINANCE	Jul-31	Comprehensive Support and Improvement (CSI) Expenditure Reporting - 2019/20 Report 4 (March 1, 2020 - June 30, 2020) - Actual expenditures for each performance period within the grant period shall be reported to the California Department of Education (CDE) as part of regular grant management and administration.	Charter Impact with Client support	No	No	https://www.cde.ca.gov/sp/sw/t1/csiegrant rpt.asp#fisc_a1819

Brown Act and Conflict of Interest Training

1

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Workshop Goals

2

- Gain an understanding of the Brown Act
- Conflicts of Interest
- Legislative Update



What is the Brown Act?

3

- Ralph M. Brown Act (CA Gov. Code sections 54950, et seq.)
- Open meeting requirement for local legislative bodies
- Includes, among other things:
 - Notice
 - Agenda
 - Public comment
 - Many other rules



Competing Policy Interests

4

- **Brown Act**
 - Encourage public participation in local government decisions
 - Deter secret legislation by public bodies
- **Charter School**
 - Confidential information re students/employees
 - Candor in decision-making and debate
 - Efficient decision-making



Brown Act Triggers

5

- Who: Local agencies and legislative bodies
 - Charter School Board of Directors
- What: “Meetings”



Who Must Comply

6

- Legislative body means:
 - Committee, commission, etc., of the charter school governing board
 - ✓ Permanent or temporary
 - ✓ Decision-making or advisory
 - ✓ Created by formal action of a legislative body
 - Standing committees of charter school governing board:
 - ✓ Continuing subject matter jurisdiction or
 - ✓ Meeting schedule fixed by formal action
 - Not included:
 - ✓ Advisory committees whose entire membership are board members (but cannot be a standing committee)
 - ✓ Less than quorum of board

What is a Meeting?

7

- Broadly defined
 - Congregation of board majority at the same time and place to hear, discuss or deliberate upon any item within its subject matter jurisdiction
 - Includes collective acquisition and exchange of facts before making a decision
 - Includes informal and inadvertent meetings



What is a Meeting?

8

- **Serial meetings prohibited**
 - Board majority uses
 - ✓ direct communication
 - ✓ personal intermediaries
 - ✓ technology and social media
 - To discuss, deliberate or take action or develop collective concurrence for an item to be decided by the board
 - Prohibition does not prevent employee/official from engaging in separate conversations or communications with board members to answer questions/provide information
 - ✓ So long as does not communicate to members the comments or position of other board members



Social Media

9

- Board members not prevented from engaging in separate conversations or communications on an internet-based social media platforms to answer questions, provide information to the public, or to solicit information from the public
 - Majority of members do not use the social media platform to discuss among themselves business of a specific nature that is within the subject matter jurisdiction
 - Board member shall not respond directly to any communication on social media within subject matter jurisdiction that is made, posted or shared by another board member



What is a Meeting?

10

- Exceptions:
 - Individual conversations between a board member and another individual
 - Attendance of a majority members at:
 - ✓ Open conferences (or similar meetings)
 - ✓ Open meetings of other organizations
 - ✓ Open meetings of other legislative bodies
 - ✓ Purely social or ceremonial gatherings



What is a Meeting?

11

- Exceptions continued:
 - Provided they don't discuss amongst selves school business, other than as part of a program



Compliance - Notice

12

- Three types of meetings:
 - Regular meetings
 - ✓ Usually designated by resolution or bylaws
 - ✓ 72-hours notice
 - Special meetings
 - ✓ Called at any time (presiding officer or board majority)
 - ✓ 24-hours notice
 - Emergency meetings
 - ✓ Very rare
 - ✓ 1-hour notice to media outlets that previously requested notice



Compliance - Agenda

13

- Regular and Special Meetings: Content
 - Time/location, including any teleconference locations (not during COVID-19)
 - Brief general description of each item of business to be transacted or discussed
 - ✓ Including closed session matters (further discussion later in slides)
 - ✓ Need not exceed 20 words
 - Rules on how to access the agenda and meeting if needing an accommodation under the ADA
 - Public comment rules

If it's not on the agenda, the board cannot discuss the item



Compliance - Agenda

14

- Cannot discuss items not appearing on the agenda, exceptions:
 - Member, on own initiative or in response to a question, may ask for clarification, may make a brief announcement or report on his/her own activities
 - Make a reference to staff or other resources for factual information, request a report back at a subsequent meeting or direct staff to place an item on the agenda
 - 2/3rds vote of members or unanimous vote if less than 2/3rds present that there is a need to take immediate action
 - ✦ Came to the attention of the of the school subsequent to the agenda being posted
 - Majority vote that an emergency exists



Compliance – Limits at Special Meetings

15

- Salaries, salary schedules, compensation in the form of fringe benefits of high level employees may not be discussed in special meetings
 - Does not preclude discussion of the budget in a special meeting
- At regular meetings, must orally announce summary of salary recommendations for high level employees



Compliance - Posting

16

- Post in a location that is freely accessible to the public 24-hours a day and compliant with ADA
 - Cannot be behind locked gates
- Website
 - Post to homepage through prominent direct link in a certain format
 - Integrated agenda management platform ok
- If teleconference participation, at each teleconference location (not during COVID-19)



Minutes

17

- No specific mention of minutes, but must record how each board member voted, including any recusals
- Corporations code requires minutes for nonprofits
- Many authorizers require that the school post on the website, but not required by law



Meeting Locations

18

- Nonclassroom based programs without a facility or that operate one or more resource centers
 - County where the greatest number of students enrolled reside
- During COVID-19, not required to meet physically

Compliance - Teleconferencing

19

- Votes taken by roll call
- Agendas posted at each teleconferenced location (not during COVID-19)
- Each location must meet the ADA
- Quorum must be located within geographical boundaries of school (not during COVID-19)
- Public may participate from each location



Compliance – Public Participation

20

- Regular meetings:
 - Options
 - ✓ One public comment period for items not on the agenda; public comment before each item
 - ✓ One public comment period for all public comment at one time in the beginning of the meeting, including agenda items and non-agenda items
- Special meetings
 - Testimony only for items described in the agenda
 - Before or during consideration of the item
 - Including before closed session



Compliance – Rights of the Public

21

- Participate at each teleconferenced location
- Reasonable accommodations per ADA
 - For the agenda as well as at the meeting
 - Agenda must identify how to request accommodations
- Cannot be required to sign in (unless speaking)
- May record or broadcast meetings
- May have access to board materials (with limited exceptions)
- May not be censored
- If no simultaneous translation provided, provide at least twice the allotted time for persons utilizing a translator



Compliance – Closed Session

22

- Closed Sessions Generally
 - Sessions must be expressly authorized by statute
 - Narrowly construed
 - Strong bias in favor of open meetings
 - ✓ Sensitive, embarrassing or controversial content does not justify application unless expressly allowed
 - Semi-closed meetings not allowed
- Confidentiality of Closed Sessions
 - Person attending may not disclose to a non-attendee



Compliance – Closed Session

23

- Agenda detail
 - Government Code section 54954.5 provides agenda descriptions for all permissible closed session meetings, except for student discipline
 - Before convening into closed session, announce what will be discussed – only read the agenda description
 - After returning from closed session, may be required to report out action taken



Compliance – Permissible Closed Session

24

- Personnel
- Litigation
- Real property negotiations
- Labor negotiations
- Public security
- Student discipline
- Others likely not applicable



Conflict Codes Generally

25

- Until passage of SB 126 in 2019, application of laws to charter schools remained contested
 - Government Code section 1090 and the Political Reform Act apply
- Conflict Codes generally
 - Restrict an entity from entering into a transaction where a board member or employee has a financial interest; or
 - Articulate rules about how an entity may enter into a transaction where a board member or employee has a financial interest

Government Code section 1090

26

- An officer/employee may not make a contract in which s/he is financially interested
 - If no contract is signed, no violation
- Board members are conclusively presumed to have made any contract approved by the board even if recusal and no participation in making the contract
- Employee of charter school may be a board member, but must abstain from voting on, or influencing or attempting to influence another member of the board regarding all matters uniquely affecting that member's employment – make sure employee counts on the board are not a majority
- Employees can recuse themselves so long as they do not participate in the decision
- Applies to independent contractors and consultants

Government Code section 1090

27

- Applies to indirect and direct financial interests
 - Whether it has potential to divide official's loyalties and compromise undivided representation of public interests that the official is charged with protecting
- Certainty of financial gain is not required, may be a mere possibility
- No reach-back when looking at interests
- Applies to community and separate property income of spouse

Government Code section 1090

28

- Remote Interests – section 1091
 - Disclose the interest to the board
 - Have it noted in the official records of the body
 - Board may take action on the remote interest if it acts in good faith
 - Cannot count the vote(s) of the those with remote interests
- Non-Interests – section 1091.5
 - Board may enter transaction without recusal, but in some instances disclosure is required

Government Code section 1090

29

- Non-exhaustive List of Remote Interests
 - Officer or employee of a nonprofit corporation – does not identify board members that are not officers
 - Parent has a remote interest in income of his/her minor child for personal services
 - Landlord/tenant of contracting party has a remote interest in the contracts of that party
 - Attorney to contracting party when 10%+ interest in the law practice and receives no \$ as a result of the contract (less than 10% is a noninterest)
 - Owner, officer, employee or agent of a firm rendering service to the contracting party in the capacity of stockbroker, insurance agent/broker or real estate agent/broker to contracting party when person has a 10%+ interest in the firm and will receive no \$ as a result of the contract (less than 10% is a noninterest)
 - Supplier of goods and services to a contractor so long as the member had provided goods and services to the contractor for at least 5 years prior to the appointment to the board
 - Director who holds 10%+ ownership interest in a bank or savings and loan has a remote interest in the contracts of parties who are depositors or borrowers at the institution (less than 10% is a noninterest)
 - When member receives a salary, per diem or reimbursement for expenses from another government entity, the member has a remote interest in the contracts of that other government entity.

Government Code section 1090

30

- Non-Exhaustive List of Noninterests
 - Noninterest in business corporation when:
 - ✦ Owns less than 3% of its shares
 - ✦ Total annual income from dividends/stock dividends amounts to less than 5% of total income
 - ✦ Other income received from the corporation amounts to less than 5% of total income
 - Noninterest in reimbursement for necessary expenses in performance of official duties (does not include expenses of a board member's spouse)
 - Landlord/tenant of the local, state or federal government have noninterest in the government entities contracts
 - Noninterest in spouse's employment if both are public officials. One spouse has a noninterest in the other's office if it has existed for at least one year prior to his/her appointment to the board
 - ✦ Ex: one spouse can retain employment even though the other was on the board that participated in the employment contract so long as the terms of the employment do not change – no promotion or change in status
 - ✦ Ex: spouse of a member of a board member may not be hired by the school
 - Nonsalaried member of a nonprofit corporation -- AG believes this is limited to members in a membership organization
 - Nonsalaried officer of a nonprofit, tax exempt corporation, which as its primary purpose, supports the functions of a public body or board

Government Code section 1090

31

- Contracts made in violation of section 1090 are void and cannot be enforced
- Criminal, civil and administrative sanctions
- Disgorgement of public funds under the contract

Political Reform Act

32

- Enacted in 1974
- Fair Political Practices Commission is the enforcing body
- Government Code sections 81000, *et seq.*, conflicts of interest begin at section 87100

Political Reform Act

33

- Requires charter school to adopt a Conflict of Interest Code
- Code is submitted to the entity's code reviewing body
- The Code tells the charter school directors and employees what financial interests they must disclose on Form 700
- Charter schools are required to review their Codes at least every even-numbered year
- The County Board of Supervisors is the code reviewing body for county agencies and the FPPC is the code reviewing body for a multi-county agency
- Fill out Form 700
- Follow recusal process for interested decisions (employee-directors and employees only, non-employee-directors cannot have interested decisions under Government Code section 1090)
- Prevented from making, participating in making or influencing or attempting to influence a decision involving a direct or indirect material financial interest

Political Reform Act

34

- Participation in Decision Making
 - Official provides information, an opinion or a recommendation without significant intervening substantive review
 - Solely ministerial, secretarial, manual or clerical not included

Political Reform Act

35

- Qualifying Interests
 - Investments in business entities (\$2000+ interest)
 - Interests in real estate (\$2000+ interest)
 - Sources of income (\$500+ in prior 12 months)
 - Sources of gifts and their agents/intermediaries (\$500+ in prior 12 months)
 - Positions with business organizations (director/officer/employee/management)
 - Personal finances of the official and immediate family (spouse or dependent child)

Political Reform Act

36

- **Personal Financial Effect**
 - If it is reasonably foreseeable that a decision will have a material financial effect on the official or family member, disqualification is required if the impact is different than the effect on the public generally
 - Regulations define what is “reasonably foreseeable,” a “material financial effect” and when the impact is different than the “effect on the public generally”
- **Foreseeability that the conflict exists at the time of the decision**

Form 700

37

- Review your Conflict Code to see if your position is required to file a Form 700 and which disclosure categories you must report
- Interests look backward 12 months
- File each April 1 (extended 2020 to June 1)
- Public documents
- Keep on file with the charter school, granting agency may want a copy
- Initial, annual, assuming office, candidate and leaving office required

Corporations Code

38

- Applies to all nonprofit corporations
- No more than 49% interested directors may be seated on the board (look back 1 year)
- Only currently financially interested directors allowed under section 1090 are employees
- 1090 extends to spouses; PRA extends to spouses and dependent children
- Corporations Code extends more broadly: brother, sister, ancestor, descendant, spouse, brother-in-law, sister-in-law, son-in-law, daughter-in-law, mother-in-law, or father-in-law
 - Could have 49% Corporations Code interested directors without violating Government Code 1090
 - Examples: 2 members of a 5-member board worked for the charter school as consultants 8 months prior, but are not currently working as consultants. 2 members of a 5-member board are siblings of two employees at the school.
 - Recusal required for the interested directors.

Disqualification Requirements

39

- No board member may be interested in a contract – section 1090 – except for employees on the board
- For those employees on the board:
 - Before discussion or vote, official must make an oral or written disclosure of the financial interest
 - May remain on the dais or designated seat
 - May not be counted toward a quorum
 - May not be present in closed session if decision is made in that closed session
 - School may adopt rules requiring a disqualified official to step down from the dais or leave the room during discussion
 - This disqualification must be identified in the minutes

Disqualification

40

- If a non-board member employee
 - Provide written notice of conflict to supervisor or to the governing board
- If an employee-board member conflict exists, an employee-level conflict exists or a Corporations Code conflict (extending to family members) exists
 - The board must affirmatively find for each interested transaction that it:
 - ✦ Benefits the school
 - ✦ Is fair and reasonable at the time
 - ✦ School could not have obtained a more advantageous arrangement with reasonable effort
 - This must be reflected in the minutes

Legislative Update

41

○ AB 130 – Budget Trailer Bill

- ✦ Establishes requirements for live interaction and synchronous instruction by grade level
 - TK-3, daily synchronous instruction
 - 4 – 8, daily live interaction and at least weekly synchronous instruction
 - 9 to 12, weekly synchronous instruction
- ✦ Live interaction: interaction between pupil and staff, may include peers for the purpose of maintaining school connectedness
- ✦ Synchronous instruction: classroom-style instruction or designated small group or one-on-one instruction delivered in person, internet or telephonic communications, and involving live two-way communication between student and teacher of record

Legislative Update

42

- AB 130 – Budget Trailer Bill Continued
 - ✦ Changes to the content of the independent study policy
 - ✦ Changes to the content required in the master agreement
 - ✦ Requires tiered reengagement strategies for students not generating attendance for 3+ schooldays or 60% of the instructional days in a school week or who are in violation of the MA
 - Current contact information confirmation
 - Notification to parents within 1 school day of absence or lack of participation
 - Plan for outreach to determine needs, including connection with health and social services as necessary
 - Clear standard for requiring conference for reconsideration of IS

Legislative Update

43

- AB 130 – Budget Trailer Bill Continued
 - ✦ School shall document a student's participation in live interaction and synchronous instruction on each school day
- AB 167 – Budget Trail Bill Cleanup (awaiting signature)
 - ✦ Extends deadline to transmit independent financial audit (from 12/15 to 1/31/22)
 - ✦ Requires a school to accept an application to change grades (AB 101) before 10/1/21, allows a school to accept an application after that date
 - ✦ Expands reengagement to those students who are not generating 10% of required minimum instructional time over 4 continuous weeks of the school's approved instructional calendar or those students found not participatory for more than great of three schooldays or 60% of the scheduled days of synchronous instruction in a school month
 - ✦ Extends date for a signed MA to October 15 or 30 days after instruction, whichever is later

Legislative Update

44

- AB 104 – Retention, grade changes and exemptions
 - Students with deficient grades for at least one-half of the pupil's coursework in the 2020-21 school year (Grade D, F, no pass) may request retention for the 2021-22 school year
 - ✦ Consult the parent, pupil, administrator and teacher within 30 days of request
 - ✦ Notify parents of retention decision within 10 days of the consultation
 - Students enrolled in high school during the 2020-21 school year may ask the school to change a letter grade to a “pass” or “no pass”
 - Students in third or fourth year in HS in 2020-21 and not on track to graduate in 4 years may be exempted from those coursework requirements
 - Opportunities to complete statewide coursework required to graduate

Legislative Update

45

- AB 101 (awaiting signature): Beginning 2029-30, in order to graduate a student, must offer a one-semester course in ethnic studies and may require a full-year course
 - Beginning 2025-26, must offer a one-semester course in ethnic studies
 - If the course is locally developed, it must be presented at a board meeting and not approved until a subsequent public meeting

Legislative Update

46

- AB 361 (awaiting signature)
 - Until 1/1/24, authorizes a school to use teleconferencing without complying with the teleconferencing requirements of the Brown Act when meeting during a declared state of emergency
 - ✦ When state/local health officials have imposed or recommended measures to promote social distancing
 - ✦ To meet to determine whether in person would present imminent risks to the health or safety of attendings
 - ✦ When the board has determined that meeting in person would present imminent risks to the health or safety of attendees
 - Notice of the means by which the public can access the meeting (no physical location required for public comment)
 - If disruption preventing broadcasting to the public, take no further action on agenda items
 - Cannot require advanced submission of public comment

Legislative Update

47

- AB 824 (awaiting signature)
 - If petitioned by high school students, board is to appoint one or more pupil members to the board beginning 7/1/23
 - Petitioning requirements
 - Preferential voting rights
 - ✦ Formal expression of opinion recorded in the minutes and cast before the official vote
 - Selected by the students enrolled in high school

Legislative Update

48

- SB 97 (awaiting signature) – Type 1 diabetes information
 - ✦ After 1/1/23, make type 1 diabetes information to students upon first enrollment in elementary school
- AB 1560 (awaiting signature) – Computing devices/internet
 - ✦ State to survey each charter school regarding pupil access to computing devices and whether the student has access to residential broadband
 - ✦ If appropriated, the state would provide each student with a computing device in order to participate in distance learning and provide students with residential broadband
- SB 224 (awaiting signature) – Mental health education
 - ✦ If school offers one or more courses in health education to middle/high school, the content needs to meet specific requirements

Legislative Update

49

- AB 86 – COVID-19 related issues
 - ✦ Dept. of Public Health notification of in person educational activities
 - ✦ In-Person Instruction and Expanded Learning Opportunities Grants
- AB 27 (awaiting signature) – Homeless children and unaccompanied youth
 - ✦ Each school required to identify all homeless children and unaccompanied youth
 - ✦ If receiving federal funds, administer housing questionnaire and annually provide same
 - ✦ Internet content relating to liaisons and educational rights and resources for those experiencing homelessness

Legislative Update

50

- SB 14 (awaiting signature) – Behavioral health
 - ✦ By 1/1/23, the CDE shall recommend best practices and identify training programs for schools to address youth behavioral health, including but not limited to, staff and pupil training
- SB 400 (awaiting signature) – Homeless youth
 - ✦ Homeless liaisons to ensure identification by school personnel of those children through outreach and coordination activities with other organizations and the referral services to homeless families
- AB 856 – COVID-19 Youth Health Information Act
 - ✦ Encourages schools to give students/families ready access to information published by the CDE relating to COVID-19 by posting on the website, and actively distribute this information

Legislative Update

51

- AB 599 (awaiting signature) – Accountability
 - ✦ This bill gives the SPI to identify a list of schools for comprehensive support and improvement and additional targeted support
 - ✦ County superintendents are to annually inspect the identified schools in their counties and submit a report to the state
- AB 132 – FAFSA
 - ✦ This bill requires a school to ensure that a grade 12 pupil who has not opted out completes and submits a Free Application for Federal Student Aid or the California Dream Act, and to exempt a pupil from completing a form if the pupil is unable to complete it and prohibit a pupil's ability to graduate from being affected for failure to fill out the form