

Business Guide & Calendar for California Charter Schools 2015-2016



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Deadline Date	Area	Task	Who completes this?	Board approval required?	School signature required?	Completed?
6/30	FINANCE	Present Charter School Operating Budget to board for review and adoption – The charter school budget is to be adopted by the Governing Board prior to the start of each fiscal year and no later than July 1. The budget is designed to be an accurate reflection of programmatic and infrastructure goals for the coming year and as part of a broader five-year plan. Charter authorizers and County superintendents are required to examine adopted budgets for compliance with state-adopted criteria and standards, to identify any needed technical corrections and to confirm the budget will allow the charter school to meet budget year and multiyear financial commitments.	ExED	YES	NO	<input type="radio"/>
6/30	FINANCE	Review and update Local Control Accountability Plan (LCAP) – Charter schools are required to annually adopt their LCAP by June 30th. The LCAP is required each year and includes both a rolling three-year plan and an annual update for the previous school year. While charter schools are required to submit their LCAP to the chartering authority and county superintendent, neither party must approve. Posting by the charter school is not required, though it is encouraged.	YOUR SCHOOL	YES	NO	<input type="radio"/>
6/30	FINANCE	School Leader Annual Evaluation and Employment Agreement Terms – The governing board is responsible for overseeing the School Leader’s performance annually and for establishing the position’s salary. Best practice is to complete these activities prior to the start of a new fiscal year and align the salary to the budget. Non-profit organizations are required by the IRS to disclose how compensation is determined. This disclosure is reported on the charter school’s annual IRS Form 990 federal tax return.	YOUR SCHOOL	YES	NO	<input type="radio"/>
6/30	FINANCE	HR & Payroll Set-Up for 12-Month Employees - Begin to plan and collect employment agreements for all continuing/new employees to be paid on July 15. Submit all employment agreements/offer letters/change forms as soon as you obtain them; you do not have to wait for a deadline. We recommend that employees also update their W-4 information. All new employees must complete a new employee packet which should include the following items: New Employee Form, Employment Agreement/Offer Letter, W-4, I-9, STRS/PERS election form (if applicable), and Direct Deposit form (if applicable).	YOUR SCHOOL	NO	YES	<input type="radio"/>

All specific due dates should be reviewed with ExED at least one month before each deadline. Information subject to change.

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6/30	FINANCE	Approve Vendor contracts (Food, ASES, Lease, ExED, SpED Providers, Supplemental Educational Services) for upcoming year - Your charter school fiscal policies and procedures employ several safeguards to ensure that financial transactions are properly authorized, appropriated, executed and recorded. The governing board reviews and approves all vendor and consultant contracts per the applicable dollar threshold, and charter schools will confirm that the contractor is not listed in the US government's Suspended or Disbarred list via a search of the System for Award Management (www.sam.gov). Contract service providers must show proof of being licensed and bonded, if applicable, and of having adequate liability insurance and workers' compensation insurance.	YOUR SCHOOL	YES	NO	<input type="radio"/>
6/30	FINANCE	Finalize Federal Time-Certifications - Finalize selection of positions requiring time certifications for fiscal year. Necessary if any portion of restricted Federal funds were used to cover a salary cost, i.e., Title I, II, III, PCSGP/ Dissemination, IDEA. There are two very different certification methods to document time accounting: Semi-Annual Certification - Single Cost Objective or Personnel Activity Report (PAR) - Multiple Cost Objectives.	YOUR SCHOOL & ExED	NO	NO	<input type="radio"/>
6/30	FINANCE	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.	YOUR SCHOOL	YES	NO	<input type="radio"/>
6/30	FINANCE	Preparing for a New Fiscal Year - The best method to prepare for a smooth transition into a new fiscal year is to share all financial items with ExED before June 30: Accounts Payable, Reimbursements, Manual Checks, Petty Cash Reconciliation/Reimbursement, Deposits, and Credit Card Receipts. School staff are encouraged to verify and confirm that all cash and checks have been deposited. No cash collections should be on site as of June 30.	YOUR SCHOOL	NO	NO	<input type="radio"/>

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6/30	FINANCE	Perform Physical Inventory - The School Leader or designee shall take a physical inventory of the property and reconcile those results with the property records at least once every two years. Property records shall be maintained that include: description of the property, serial number or other identification number, the source of the property, acquisition date, cost of the property, the percentage of federal funds used to purchase the property, location, use, and the condition of the property, and ultimate disposition data, if any, including the date of disposal and sale price of the property.	YOUR SCHOOL	NO	NO	<input type="radio"/>
TARGET MONTH	FINANCE	New Schools Only: Complete start-up forms and documentation due to Chartering Agency and County Office of Education - Timing is specific to each school. Starting a new school is incredibly exciting but also demanding. While efforts center around student and staff recruitment, don't forget about business start-up forms and documentation. Completing these materials well in advance will ease your school's start-up process.	YOUR SCHOOL & ExED	YES	YES	<input type="radio"/>
6/30	COMPLIANCE	Update LEA or SSD Plan - If your school receives federal funds, this plan serves as the bedrock for outlining actions and expenditures needed to meet Elementary and Secondary Education Act (ESEA) programmatic requirements. Each year, the School Site Council is responsible for reviewing and updating your Local Education Agency (LEA) or Single School District (SSD) Plan and Budget. Board approval is highly recommended.	YOUR SCHOOL	YES	NO	<input type="radio"/>
6/30	COMPLIANCE	Approve school calendar and instructional minutes - These materials are critical for planning, per-pupil funding, and auditing purposes. Upon board approval submit calendar and instructional minutes calculation, including bell schedule, for your school's audit files. Funding is contingent on meeting the state minimum requirement for instructional days and minutes.	YOUR SCHOOL	YES	YES	<input type="radio"/>

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DTB*	COMPLIANCE	Review, prepare and submit attendance for Annual Attendance Report - The Annual Attendance Report provides the Average Daily Attendance per grade span for the entire school year. ExED reviews and prepares the Report. Each charter school must provide an ink signature for the Certifications and submit to their Authorizing Agency.	ExED	NO	YES	<input type="radio"/>
DTB*	COMPLIANCE	Complete Consolidated Application reporting - Spring - The Con App documents participation in federal programs and reserves or reports funding expenditures to ensure compliance with federal program requirements. ExED reviews and prepares the report, and we highly recommend each charter school review the fiscal and programmatic requirements with their governing board. It also provides schools the opportunity to apply for Title I, II and / or III funds for the upcoming school year. If your school plans to pursue Title III funds, we recommend focusing on LEA Plan Performance Goal 2 and references to Title III in the LEA Plan Budget.	YOUR SCHOOL & ExED	YES	YES	<input type="radio"/>
DTB*	COMPLIANCE	Complete Staff Evaluation Reporting System Survey - Each charter school is required to provide information regarding the system used to evaluate the performance of teachers and principals, and the overall performance evaluation rating for all teachers and principals. The data is collected annually and is submitted to the U.S. Department of Education.	YOUR SCHOOL	NO	NO	<input type="radio"/>

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Finance, Funding & Compliance Calendar for California Charter Schools



Deadline Date	Area	Task	Who completes this?	Board approval required?	School signature required?	Completed?
7/15	FINANCE	HR & Payroll Set-Up for 11-Month Employees - Begin to plan and collect employment agreements for all continuing/new employees to be paid on August 15. Submit all employment agreements/offer letters/change forms as soon as you obtain them; you do not have to wait for a deadline. In addition to employment agreements, we recommend that employees update their W-4 information. All new employees must complete a new employee packet which should include the following items: New Employee Form, Employment Agreement/Offer Letter, W-4, I-9, STRS/PERS election form (if applicable), and Direct Deposit form (if applicable).	YOUR SCHOOL	NO	NO	<input type="radio"/>
7/15	FINANCE	Start of the Fiscal Year - A 12-month state accounting period that varies from the calendar year and the federal fiscal year. The California State government observes a fiscal year that runs from July 1 through the following June 30.	INFO ONLY	NO	NO	<input type="radio"/>
7/31	FINANCE	Federal Cash Management Data Collection - Report 1 - Charter schools receiving revenue allocations under the Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III LEP; and Title III Immigrant programs under the Elementary and Secondary Education Act (ESEA), as amended by the No Child Left Behind Act of 2001 (NCLB)*, must report the cash balance for each of these programs on a quarterly basis to the California Department of Education (CDE) in order to receive their revenue apportionments for those programs. *Contingent on reauthorization	ExED	NO	NO	<input type="radio"/>
7/31	FINANCE	ASES - Qtr 4 - ASSIST Reporting - All charter school grantees are required to submit end of year semi-annual attendance reports and 4th-quarter expenditure reports. The California Department of Education (CDE) ASSIST online reporting system is used to track information for the After School Education and Safety (ASES) grantees. The system allows authorized grantees to log into the system and maintain grant contact information, revise grant budgets, submit quarterly expenditures and semi-annual attendance reports, and check payment status and history.	YOUR SCHOOL & ExED	NO	NO	<input type="radio"/>

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TARGET MONTH	FUNDING	Begin After School Education & Safety (ASES) Program Grant application planning process - (ASES) funds help establish local after school education programs through partnerships between schools and community resources. Programs aim to provide literacy, academic enrichment and safe alternatives for students in K-9. An application is required for the following fiscal year (renewal of 3-year grant term requires new application). If your charter school is interested in this funding opportunity (either new or renewal), please review and consider the programmatic needs, operational requirements and evaluation criteria.	YOUR SCHOOL	NO	YES	<input type="radio"/>
TARGET MONTH	COMPLIANCE	Update participation information for School Nutrition Program in CNIPS - To receive meal reimbursements for your meal claims each school year, you must submit a School Nutrition Programs (SNP's) Annual Application in CNIPS - the Child Nutrition Information and Payment System. The Application must be reviewed by the California Department of Education (CDE), and the process may take several months. Should the application approval be delayed past 60-days from the start of school your school could be denied reimbursement.	YOUR SCHOOL	NO	NO	<input type="radio"/>
DTB*	COMPLIANCE	Submit Pupil Estimates for New or Significantly Expanding Charters Report (PENSEC) - The Pupil Estimates for New or Significantly Expanding Charters (PENSEC) is available to either charter schools in their first year of operation or charter schools that are significantly expanding, and provides a special advance revenue apportionment. The report requires estimated ADA and pupil counts, including budgeted, current and projected enrollment. We prepare and complete your school's PENSEC application, if applicable.	ExED	NO	YES	<input type="radio"/>
7/31	COMPLIANCE	Submit CALPADS End of Year 1 - 4 - The data to be submitted to CALPADS includes course completion and student discipline information. For schools that are Title I Targeted, CALPADS requires identifying at-risk students that received support using Title I funds. The certification deadline is in July. Aim to complete this before your school staff depart on summer vacation schedules.	YOUR SCHOOL	NO	NO	<input type="radio"/>

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DTB*	COMPLIANCE	Form Title III consortia for upcoming school year - Title III funds are used for language instruction programs designed to help Limited English Proficient (LEP) students achieve standards and increase these students' English proficiency and core academic content knowledge. To be eligible for a direct-funded LEP student subgrant, a school must be eligible for a subgrant of \$10,000 or more. If projected to receive an LEP student subgrant of less than \$10,000, your charter school must form and / or join a consortium.	YOUR SCHOOL	NO	NO	<input type="radio"/>
DTB*	COMPLIANCE	Complete your Title III LEP Annual Survey - For Charter schools that received Title III Limited English Proficient (LEP) Funding in the previous school year, the Student Program Annual Survey must be completed. The results of this survey are used by the US Department of Education to allocate future Title III funds for California. The CDE recommends your Title III Director or English Language Coordinator answer the required questions. Please complete all sections of the survey with accurate information from the previous school year.	YOUR SCHOOL	NO	NO	<input type="radio"/>

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DTB*	FINANCE	Unaudited Actuals Financial Report Due to Chartering Agency - The due dates for the annual financial statements (Unaudited Actuals Reports) are set by the charter school's authorizer. Typically the UARs are due to school district and county authorizer in August and no later than September 15 for charter schools authorized by the State Board of Education. The annual financial statements are called unaudited actuals, because the financial statements have not been audited for reasonableness by a state-approved audit firm and do not require governing board approval prior to submission.	ExED	NO	NO	
8/31	FINANCE	HR & Payroll Set-Up for 10-Month Employees - Begin to plan and collect employment agreements for all continuing/new employees to be paid on September 15. Submit all employment agreements/offer letters/change forms as soon as you obtain them; you do not have to wait for a deadline. In addition to employment agreements, we recommend that employees update their W-4 information. All new employees must complete a new employee packet which should include the following items: New Employee Form, Employment Agreement /Offer Letter, W-4, I-9, STRS election form (if applicable), and Direct Deposit form (if applicable).	YOUR SCHOOL	NO	NO	
DTB*	FUNDING	Submit SB 740 Charter School Facility Grant Program (CSFGP) applications - The CSFGP provides annual assistance with facilities rent and lease expenditures to charter schools. To be eligible for funding, your school must meet a variety of requirements, which include having at least 55% students eligible for Free-Reduced Priced Meals (FRPM) or be located in an elementary school attendance area where 55% of students enrolled at the charter are eligible FRPM. The process is extensive and applications must be submitted before the deadline.	ExED	NO	YES	
DTB*	FUNDING	Submit Mandate Block Grant Funding - Mandate Block Grant funding is available to fund the costs of mandated programs and activities. We complete this application on your behalf. The Mandate Block Grant application is the only option for charter schools to receive this funding.	ExED	NO	NO	

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Deadline Date	Area	Task	Who completes this?	Board approval required?	School signature required?	Completed?
DTB*	COMPLIANCE	Review your Parental Involvement Policy - A Parental Involvement policy is required for all schools that accept Title I funds. A charter school must address requirements for both district and school-level policies when developing their Parental Involvement Policy. Annual review by charter school governing board is required.	YOUR SCHOOL	YES	NO	<input type="radio"/>
DTB*	COMPLIANCE	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. This policy does not require annual charter school governing board review.	YOUR SCHOOL	YES	NO	<input type="radio"/>
DTB*	COMPLIANCE	Submit corrections to Prior Year Attendance to CDE - If the prior year Period One (P1) Average Daily Attendance (ADA) variance is significantly different (greater than 1 ADA), a corrected report must be prepared and submitted to the CDE. ExED completes this corrected reporting for your school. Revisions may only be submitted up to October 15 of the year being corrected.	ExED	NO	YES	<input type="radio"/>

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9/30	FINANCE	Identify Federal Time-Certifications - Identify positions requiring time certifications for fiscal year. Necessary if any portion of restricted Federal funds were used for salary expense, i.e., Title I, II, III, PCSGP/Dissemination, IDEA. There are two very different certification methods to document time accounting: Semi-Annual Certification - Single Cost Objective or Personnel Activity Report (PAR) - Multiple Cost Objectives.	YOUR SCHOOL & ExED	NO	NO	<input type="radio"/>
TARGET MONTH	FUNDING	Begin E-Rate application planning process - E-Rate is a federally funded program to help ensure schools have affordable access to modern telecommunications and information services. The program provides substantial discounts on telecommunications, and Internet and technology products and services. Funding depends on the poverty level and on how a school plans to use technology -- not on its enrollment. Examples include implementing major infrastructure projects such as cabling and network equipment for a new facility. E-Rate applications require a technology plan and the application process is competitive.	YOUR SCHOOL	NO	YES	<input type="radio"/>
DTB*	COMPLIANCE	Prepare data required for Civil Rights Data Collection - The U.S. Department of Education (ED) collects data on key education and civil rights issues in our nation's public schools. The Civil Rights Data Collection (CRDC) is a mandatory data collection and applies to all schools, including charters. A significant amount of data is requested, including student-level data, and educational programs and services. If you have not started, we suggest initiating the planning and collection process soon. Data reporting occurs every other school year.	YOUR SCHOOL	NO	YES	<input type="radio"/>
DTB*	COMPLIANCE	Administer California English Language Development Test (CELDT) - 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 California English Language Development Test (CELDT) students before that date. This reporting is not only used for your students' academic performance, but also for state and federal accountability reporting requirements.	YOUR SCHOOL	NO	NO	<input type="radio"/>

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10/15	FINANCE	Public Charter School Grant Program and Dissemination Grant Program - Qtr 1 - 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. The PCSGP QER template is the same reporting mechanism for the Dissemination Grant Program.	YOUR SCHOOL & ExED	NO	YES	<input type="radio"/>
TARGET MONTH	FINANCE	Appoint Audit Committee on School Board - Audit committees are best practice and not required unless the charter school is registered as a charity per the California Non-Profit Integrity Act. The Audit Committee may include persons who are not members of the board, but may not include any members of the staff of the corporation, including the president or school leader or the treasurer or CFO. The Audit Committee will be responsible for contracting with an audit firm by March 1 of each year, unless the existing contract is a multi-year contract.	YOUR SCHOOL	YES	NO	<input type="radio"/>
10/31	FINANCE	Federal Cash Management Data Collection - Report 2 - Charter schools receiving revenue allocations under the Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III LEP; and Title III Immigrant programs under the Elementary and Secondary Education Act (ESEA), as amended by the No Child Left Behind Act of 2001 (NCLB),* must report the cash balance for each of these programs on a quarterly basis to the California Department of Education (CDE) in order to receive their revenue apportionments for those programs. *Contingent upon reauthorization	ExED	NO	NO	<input type="radio"/>
10/31	FINANCE	ASES - Qtr 1 - ASSIST Reporting - All charter school grantees are required to submit 1st-quarter expenditure reports. The California Department of Education (CDE) ASSIST online reporting system is used to track information for the After School Education and Safety (ASES) grantees. The system allows authorized grantees to log into the system and maintain grant contact information, revise grant budgets, submit quarterly expenditures and semi-annual attendance reports, and check payment status and history.	YOUR SCHOOL & ExED ExED: QTRLY FINANCE REPORTS SCHOOL: SEMI-ANNUAL ATTENDANCE	NO	NO	<input type="radio"/>

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TARGET MONTH	FINANCE	Review Enrollment & Average Daily Attendance (ADA) to see if consistent with budget projections - ADA represents, on average, how many students attend school on a daily basis and is critical to securing state funding for your school. Total enrollment and subgroup enrollment tie back to the unduplicated student counts utilized in the Local Control Funding Formula (LCFF). Review these key figures based on past, current and projected enrollment.	YOUR SCHOOL & ExED	NO	NO	○
1st WED OF OCTOBER	COMPLIANCE	Census Day - Your school's data will be captured in a 'snapshot' taken on Census Day to be used for enrollment counts, graduate and dropout counts, and unduplicated counts of English learners (ELs), students eligible for free and reduced-price meals (FRPM), and foster youth. The unduplicated pupil count (UPC) and Census Day enrollment counts will be used in the calculation of supplemental and concentration grant funding under the Local Control Funding Formula (LCFF). It is critical that this data is reviewed for accuracy.	YOUR SCHOOL	NO	NO	○
1st WED OF OCTOBER	COMPLIANCE	Submit required California Basic Educational Data System (CBEDS) data to CDE - The first Wednesday in October is the California Basic Educational Data System (CBEDS) Information Day. CBEDS is used to collect information on student and staff demographics. Your school must complete the School Information Form (SIF) and provide data such as number of classified staff, education options, educational calendars and truancy.	YOUR SCHOOL	NO	NO	○
DTB*	COMPLIANCE	Review California Vaccination Bill SB277 impact on attendance - SB 277 removes all exemptions to vaccine requirements for public school entry except those medically indicated. The law requires a public school or other institution to exclude from further attendance any child who fails to obtain the required immunizations within no more than 10 school days following receipt of the notice that the child does not meet immunization requirements, unless the child is exempt for medical reasons or personal beliefs, until the child provides written evidence that he or she has received another dose of each required vaccine due at that time.	YOUR SCHOOL	NO	NO	○

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TARGET MONTH	COMPLIANCE	New Schools Only: Submit Single School-District Plan (SSD Plan) to CDE - If your charter school anticipates securing federal title funding, a Single School-District Plan (SSD) plan must be completed, submitted and approved by the State Board of Education (SBE). Charter schools are not eligible for federal funds until SBE approval.	YOUR SCHOOL	YES	YES	<input type="radio"/>
10/31	COMPLIANCE	Complete 20-Day Average Daily Attendance (ADA) Report - The 20-Day Attendance Report applies to all charter schools that submitted a PENSEC (Pupil Estimates for New or Significantly Expanding Charter Schools) in the summer. As a reminder, the PENSEC applies to either newly operational or significantly expanding charter schools. Similarly to the PENSEC, the 20-Day provides advanced apportionment for your school. ExED will be preparing and completing your school's 20-Day Report, if applicable.	ExED	NO	YES	<input type="radio"/>
10/1 – 11/15	FUNDING	Complete Nutrition Verification process (requirement of School Nutrition Program) - For charter schools that are their own School Food Authority (SFA), verification of your approved free and reduced household meal eligibility applications, as of October 1, is required. Your school must use the standard sample size, which is the lesser of 3 percent of all approved applications on file as of October 1, or 3,000 applications. Reporting is required later in the school year through CNIPS - the Child Nutrition Information and Payment System.	YOUR SCHOOL	NO	YES	<input type="radio"/>
TARGET MONTH	FUNDING	Complete CALPADS - Fall 1 and 2 Submission - Fall 1 CALPADS data includes counts for enrollments, graduates, drop-outs, English Learners, Immigrants and Foster Youth. Fall 2 data includes student course enrollments, teacher assignments and English Learner education services. Key steps include populating and auditing all data in your Student Information System (SIS), uploading and posting required data from your SIS to CALPADS, and reviewing CALPADS Aggregate and Additional Supporting reports. Given this data is tied to school funding, please prepare data now well before the December deadline!	YOUR SCHOOL	NO	YES	<input type="radio"/>

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11/1	FUNDING	<p>Submit Prop 39 applications to your Chartering Authorizer - The Prop 39 law ensures “that public school facilities should be shared fairly among all public school pupils, including those in charter schools.” ExED supports requests by reviewing Past, Current and Projected Average Daily Attendance (ADA) figures referenced in the application to ensure consistency with prior documentation (P2 reports, projected budgets, etc.).</p>	YOUR SCHOOL	NO	YES	○

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DTB**	FINANCE	1st Interim Financial Report - Charter schools are required to file two reports during a fiscal year (interim reports) on the status of the charter school's financial health. The first interim report is typically due to the charter school's authorizer prior to December 15 for the period ending October 31 including a fiscal year-end forecast. Governing boards may review the interim report after the submission date.	ExED Always distribute Unaudited Actuals Financials Report to governing board	YES	NO	<input type="radio"/>
12/15	FINANCE	Annual Audit Review and Board Approval - Your Audit Committee is responsible for reviewing the results of the annual audit and developing a corrective action plan to address all relevant weaknesses noted by the auditor. The charter school governing board will review and approve the audit no later than December 15. The audit firm will be responsible for submitting the audit to all reporting agencies no later than December 15.	YOUR SCHOOL	YES	NO	<input type="radio"/>
DTB**	COMPLIANCE	Review, prepare and submit attendance for Period 1 (P1) Attendance Report - Period 2 (P2) reports the Average Daily Attendance per grade span from July 1 through the last school month that ends on or before December 31. As a reminder, the data serves as a critical source of funding for your school. ExED reviews attendance figures and completes the Report on your behalf. Each charter school is responsible for reviewing the Report, providing an ink signature to the Certification Page and submitting the documents to their charter authorizer.	ExED	NO	YES	<input type="radio"/>

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1/15	FINANCE	Public Charter School Grant Program and Dissemination Grant Program - Qtr 2 - 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. The PCSGP QER template is the same reporting mechanism for the Dissemination Grant Program.	YOUR SCHOOL & ExED	NO	YES	<input type="radio"/>
1/31	FINANCE	ASES - Qtr 2 - ASSIST Reporting - All charter school grantees are required to submit semi-annual attendance reports and 2nd-quarter expenditure reports. The California Department of Education (CDE) ASSIST online reporting system is used to track information for the After School Education and Safety (ASES) grantees. The system allows authorized grantees to log into the system and maintain grant contact information, revise grant budgets, submit quarterly expenditures and semi-annual attendance reports, and check payment status and history.	YOUR SCHOOL & ExED ExED: QTRLY FINANCE REPORTS SCHOOL: SEMI-ANNUAL ATTENDANCE.	NO	NO	<input type="radio"/>
1/1 – 1/31	FINANCE	Federal Cash Management Data Collection - Report 3 - Charter schools receiving revenue allocations under the Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III LEP; and Title III Immigrant programs under the Elementary and Secondary Education (ESEA), as amended by the No Child Left Behind Act of 2001 (NCLB), must report the cash balance for each of these programs on a quarterly basis to the California Department of Education (CDE) in order to receive their revenue apportionments for those programs.	ExED	NO	NO	<input type="radio"/>
DTB*	COMPLIANCE	Complete Consolidated Application reporting - Winter - The Con App documents participation in federal programs and reserves or reports funding expenditures to ensure compliance with federal program requirements. ExED reviews and prepares the Report, and we highly recommend each charter school review the fiscal and programmatic requirements with their governing board.	ExED	YES	YES	<input type="radio"/>

All specific due dates should be reviewed with ExED at least one month before each deadline. Information subject to change.

* Denotes due dates are subject to change.

** Denotes reporting due dates to be established by the Chartering District and/or CDE



Deadline Date	Area	Task	Who completes this?	Board approval required?	School signature required?	Completed?
2/1	COMPLIANCE	Complete School Accountability Report Card (SARC) – California requires all public schools receiving state funding to prepare and distribute a School Accountability Report Card (SARC). The SARC provides parents and the community with important information about each public school. All schools are required to prepare, update and post their SARC by February 1 each year. We provide your charter school with finance-related data to support you with preparation of the expenditure section of the SARC.	YOUR SCHOOL	NO	NO	<input type="radio"/>
2/15	FINANCE	Property Tax Exemption Claim - Property used by the charter school is exempt from property tax under the Public School Exemption. To apply for the Public School Exemption, a claim form must be filed each year with the assessor of the county where the property is located. The claim form, BOE-268-A, Exemption for Property Used Exclusively by a Public School, is available from the county assessor (or claim form BOE-263, Lessor’s Exemption Claim, if the property is leased). To receive the full 100 percent exemption for property owned or leased on the January 1 lien date, the claim must be filed by February 15.	ExED	NO	NO	<input type="radio"/>

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Deadline Date	Area	Task	Who completes this?	Board approval required?	School signature required?	Completed?
TARGET MONTH	FINANCE	Begin to develop operating budget for upcoming fiscal year - The budgeting process involves continuous planning and evaluation. A budget is a spending plan - a plan to accomplish the instructional priorities and ensure the charter school's fiscal soundness. It is important that school leaders develop short and long term goals before developing the budget. Each year many important decisions are made that impact the budget and a good budgeting process includes input from staff and community i.e., Local Control Accountability Plan (LCAP) engagement process.	YOUR SCHOOL & ExED	NO	NO	○
DTB*	FINANCE	2nd Interim Financial Report - Charter schools are required to file two reports during a fiscal year (interim reports) on the status of the charter school's financial health. The second interim report is typically due to the charter school's authorizer prior to March 17 for the period ending January 31 including a fiscal year-end forecast. Governing boards may review the interim report after the submission date.	ExED Always distribute Unaudited Actuals Financials Report to governing board	YES	NO	○
DTB*	FINANCE	CSFA Facility Incentive Grant Application - The Facility Incentive Grant is a competitive application awarded by preference points across six categories: Low-Income, Overcrowding, Non-Profit, Student Performance, School Choice, First Time Awardee. Eligible costs include: base rent, lease, mortgage, debt service, and/or Proposition 39 pro-rata payments for existing or new facilities; or purchase, acquisition, design, construction, and/or renovation of a facility. Funding may be used to pay current and future facilities costs, for up to a three-year period.	YOUR SCHOOL & ExED	NO	YES	○

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Deadline Date	Area	Task	Who completes this?	Board approval required?	School signature required?	Completed?
4/1	FINANCE	Audit Firm Selection - County Offices of Education are responsible for collecting annual audit firm information from schools. Charter schools are required to submit the name of firm selected and estimated fee. The charter school governing board will contract annually with a qualified independent certified public accounting firm to conduct an audit of the organization's financial statements in accordance with auditing standards generally accepted in the United States of America, Government Auditing Standards issued by the Comptroller General of the United States, and, if applicable, the U.S Office of Management and Budget's Circular A-133. The selected audit firm must be familiar with these standards, related State of California and Charter School regulations, and the Standards and Procedures for Audits of California K-12 Local Education Agencies Audit Guide.	YOUR SCHOOL & ExED	YES	NO	<input type="radio"/>
4/1	FINANCE	Submit Fair Political Practices Commission Form 700 - Political Reform Act Purpose: To regulate public officials (charter school board members and designated employees) who make or participate in decision making processes: Members of the Governing Board and Officers, Executive Director, Principal, Assistant Principal, and Business support staff and/or consultants. Conflicts of interest must be disclosed, so the governing board may make decisions in the best interest of the corporation i.e., your charter school. Filing requirements: Board members and designated employees 1 x upon assuming office, 1 x annually and 1 x upon leaving office.	YOUR SCHOOL	NO	YES	<input type="radio"/>
4/1 – 4/30	FINANCE	Federal Cash Management Data Collection - Qtr 3 - Charter schools receiving revenue allocations under the Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III LEP; and Title III Immigrant programs under the Elementary and Secondary Education (ESEA), as amended by the No Child Left Behind Act of 2001 (NCLB), must report the cash balance for each of these programs on a quarterly basis to the California Department of Education (CDE) in order to receive their revenue apportionments for those programs.	ExED	NO	NO	<input type="radio"/>

All specific due dates should be reviewed with ExED at least one month before each deadline. Information subject to change.

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Deadline Date	Area	Task	Who completes this?	Board approval required?	School signature required?	Completed?
4/15	FINANCE	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. The PCSGP QER template is the same reporting mechanism for the Dissemination Grant Program.	YOUR SCHOOL & ExED	NO	YES	
TARGET MONTH	FINANCE	Present Preliminary Budget Plan to Board - The charter school governing board should review the preliminary budget plan well in advance of adoption. It is critical that board members receive information from stakeholders, school leadership and the finance team. By presenting the budget at a meeting prior to scheduled adoption, the governing board will have an opportunity to discuss community input, understand all budget assumptions, request additional data, and analyse the school's fiscal soundness.	YOUR SCHOOL & ExED	NO	NO	
4/15	FINANCE	Distribute Reasonable Assurance Letters - Reasonable Assurance letters for the upcoming fiscal year are due to classified employees working less than 12 months at least 30 days prior to the end of their current school term. It is important that schools maintain proof of receipt from each employee, either by a certified mail receipt or by obtaining the employee's signature. A signed copy of the RA letter should be kept in the employee's personnel file for possible future reference. If an unemployment claim is filed with EDD, and the school wishes to contest it, a copy of the signed RA letter and proof of receipt would be necessary.	YOUR SCHOOL	NO	NO	
4/30	FINANCE	ASES - Qtr 3 - ASSIST Reporting - All charter school grantees are required to submit 3rd-quarter expenditure reports. The California Department of Education (CDE) ASSIST online reporting system is used to track information for the After School Education and Safety (ASES) grantees. The system allows authorized grantees to log into the system and maintain grant contact information, revise grant budgets, submit quarterly expenditures and semi-annual attendance reports, and check payment status and history.	YOUR SCHOOL & ExED ExED: QTRLY FINANCE REPORTS SCHOOL: SEMI-ANNUAL ATTENDANCE.	NO	NO	

All specific due dates should be reviewed with ExED at least one month before each deadline. Information subject to change.

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** Denotes reporting due dates to be established by the Chartering District and/or CDE



Deadline Date	Area	Task	Who completes this?	Board approval required?	School signature required?	Completed?
DTB**	COMPLIANCE	<p>Review, prepare and submit attendance for Period 2 (P2) Attendance Report - Period 2 (P2) reports the Average Daily Attendance per grade span from July 1 through the last school month that ends on or before April 15. As a reminder, the data serves as a critical source of funding for your charter school. ExED reviews attendance figures and completes the Report on your behalf. Each school is responsible for reviewing the Report, providing an ink signature to the Certification Page and submitting the documents to their charter authorizer.</p>	ExED	NO	YES	○

All specific due dates should be reviewed with ExED at least one month before each deadline. Information subject to change.

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** Denotes reporting due dates to be established by the Chartering District and/or CDE



Finance, Funding & Compliance Calendar for California Charter Schools



Deadline Date	Area	Task	Who completes this?	Board approval required?	School signature required?	Completed?
DTB**	FINANCE	<p>Update Preliminary Budget Plan with Governor’s May Revise Rates – The adoption of the state budget starts with the governor’s presentation of the budget. This presentation is made in January of each year and the governor’s revised presentation is made in May. Charter schools use the May Revise revenue assumptions to finalize the charter school budget plan for governing board adoption.</p>	ExED	NO	NO	<input type="radio"/>
DTB**	FINANCE	<p>Submit Preliminary Budget Plan to Authorizer - Charter schools are required to submit a budget plan to their authorizer typically before May 15. Budgets are examined for compliance with state-adopted criteria and standards, to identify technical corrections needed, and to determine whether the budget will allow the charter school to meet budget year and multiyear financial commitments.</p>	ExED	NO	NO	<input type="radio"/>
DTB**	COMPLIANCE	<p>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, Local Control Funding Formula (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.</p>	ExED	NO	NO	<input type="radio"/>

All specific due dates should be reviewed with ExED at least one month before each deadline. Information subject to change.

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** Denotes reporting due dates to be established by the Chartering District and/or CDE

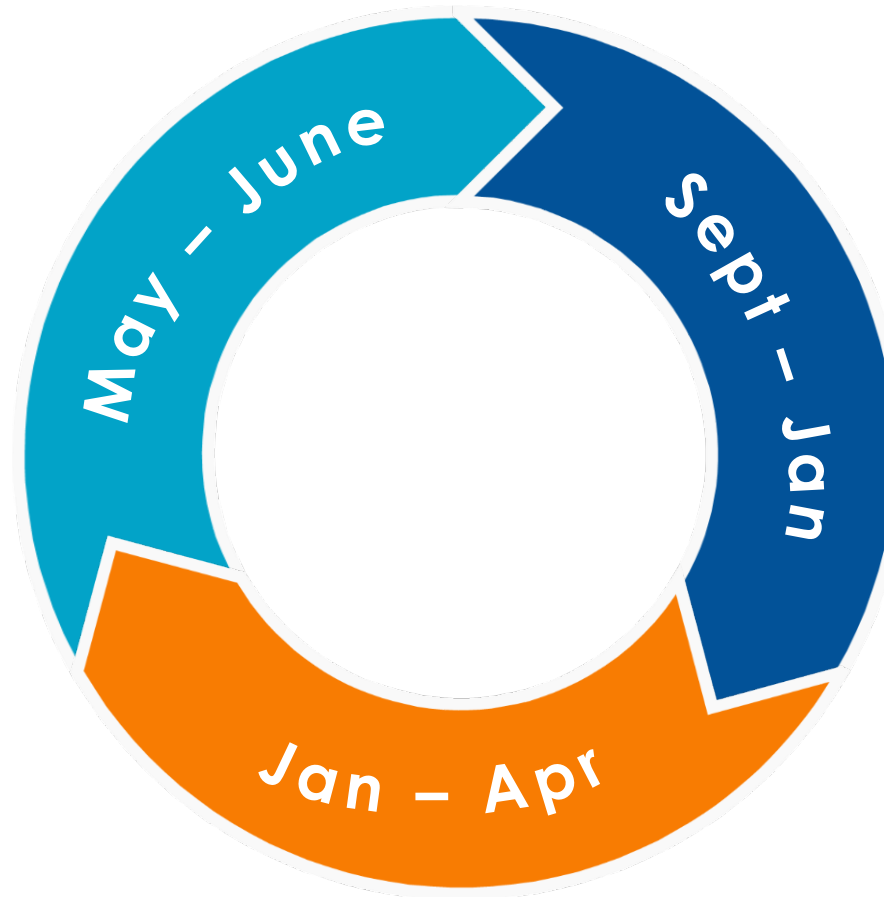
Planning Tools

Local Control Accountability Plan (LCAP)

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The Life Cycle of the LCAP

- GROW**
- Adopt the annual update
 - Implement the revised plan



- REFLECT**
- Evaluate progress
 - Engage stakeholders

- ADAPT**
- Plan goals, actions, and services
 - Review and revise based on stakeholder input

LCAP Self-Assessment: February

Review the top 5 recommended actions this month

Recommended Action	Yes or No
<p>Picked your team My school identified members of a leadership team responsible for managing the LCAP and Annual Review process. Similarly to last year, this team should consist of a parent liaison, teacher liaison, student liaison and community liaison, if possible.</p>	<p>Yes we are on it No, time to start</p>
<p>Re-oriented yourself to the LCAP's purpose My school re-visited the life cycle of the LCAP and reinforced the themes of continuous reflection, adaption and growth. Click here for a visual summary as shared by ExED at the start of this school year.</p>	<p>Yes we are on it No, time to start</p>
<p>Reviewed the Annual Update My school started to measure progress from the previous school year by comparing expected outcomes and budgeted expenditures to actual outcomes and estimated actual annual expenditures. This review led to changes in our updated LCAP.</p>	<p>Yes we are on it No, time to start</p>
<p>Drafted an LCAP My school incorporated learnings from the Annual Review, identified significant needs through data gathering, and developed draft goals, action plans and expenditures while utilizing the revised LCAP Template.</p>	<p>Yes we are on it No, time to start</p>
<p>Planned Ahead for LCAP meetings My school is prepared for and has scheduled dates for public meetings, engagement sessions, hearings, action items on Board agendas, and approvals required for the LCAP (Reminder: Documentation REQUIRED).</p>	<p>Yes we are on it No, time to start</p>

LCAP Self-Assessment: March

Review the top 5 recommended actions this month

Recommended Action	Yes or No
<p>Completed Draft of the Annual Update My school reviewed our current LCAP and noted any changes to actions or goals in the Annual Update Table for each goal in our 2013 -14 LCAP.</p>	<p>Yes we are on it No, time to start</p>
<p>Completed Draft of the LCAP My school drafted a new LCAP using the revised template and has created goals, action plans and expenditures for the 2015 -16 school year. Click here for Revised LCAP Template</p>	<p>Yes we are on it No, time to start</p>
<p>Ensured the LCAP and Annual Update is Audit Ready My school is aware of the key items that will be tested by our auditors in our new LCAP and Annual Update. Click here on page 2 for these key items in our January LCAP communication</p>	<p>Yes we are on it No, time to start</p>
<p>Identified Stakeholders My school has identified stakeholders, which include staff, parents, students and our community. We have scheduled meetings to engage with our stakeholders regarding our Annual Update and 2015 -16 LCAP.</p>	<p>Yes we are on it No, time to start</p>
<p>Selected Stakeholder Engagement Resources My school has researched and selected thoughtful and relevant engagement resources that will help us gain insight about our LCAP and Annual Update. Click here for examples to review</p>	<p>Yes we are on it No, time to start</p>

LCAP Self-Assessment: April

Review the top 5 recommended actions this month

Recommended Action	Yes or No
<p>Shared Annual Update and LCAP with Advisory Committees My school has shared our Annual Update and LCAP drafts with our Parental Advisory and English Language Committees. We will incorporate their feedback in our finalized versions.</p>	<p>Yes we are on it No, time to start</p>
<p>Shared LCAP with Stakeholders My school has conducted focus groups with our Stakeholders about the LCAP to gain their feedback. We used stakeholder engagement resources that catered to each stakeholder group.</p>	<p>Yes we are on it No, time to start</p>
<p>Discussed local implications of revised State budget proposal My school is familiar with the proposed 2015 - 16 State budget and changes to LCFF funding. We are aware of how the proposal changes will affect our LCFF Funding. Click here to review proposed LCFF Funding</p>	<p>Yes we are on it No, time to start</p>
<p>Scheduled Meeting to Review Final LCAP and Annual Updates My school has set a date for our Board meeting to approve our finalized LCAP and Annual Update. We are well versed on both documents to discuss with our school community.</p>	<p>Yes we are on it No, time to start</p>
<p>Sent ExED VP of School Finance our LCAP Annual Update My school shared the most recent version of the Annual Update with ExED. ExED will review for expenditure purposes.</p>	<p>Yes we are on it No, time to start</p>



LCAP Self-Assessment: May

Review the top 5 recommended actions this month

Recommended Action	Yes or No
<p>Held a meeting to review Final LCAP and Annual Update My school presented our LCAP and Annual update at a meeting with the public. We considered their feedback and incorporated it in our finalized versions.</p>	<p>Yes we are on it No, time to start</p>
<p>Completed our final version of the Annual Update My school has considered all of the feedback from our stakeholders regarding our 14–15 LCAP to incorporate in our annual update.</p>	<p>Yes we are on it No, time to start</p>
<p>Completed our final version of the LCAP My school has considered and incorporated the feedback from our stakeholders regarding our 15 – 16 LCAP. We are confident about the goals we have set in place to achieve next school year.</p>	<p>Yes we are on it No, time to start</p>
<p>Submitted our LCAP and Annual Update to our authorizing district My school has made sure that our LCAP and Annual update are ready to submit to our authorizing district. We have uploaded it online and have made sure that we have followed all instructions to ensure that they are both complete.</p>	<p>Yes we are on it No, time to start</p>
<p>Ready to adopt our LCAP at our school My school is confident about the goals we have set in place for the 15-16 LCAP. We look forward to working with our school community to ensure that we are able to successfully achieve these goals.</p>	<p>Yes we are on it No, time to start</p>

Planning Tools

Attendance Accounting

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Planning Worksheet:

Answer the following with your team

Attendance
Processes

Instructional
Minutes

Independent
Study (IS)

Key questions	Yes or No
1. Are policies documented, filed and accessible by staff?	Y or N
2. How is attendance taken and reported to our office?	Y or N
3. How do we verify each teacher's attendance?	Y or N
4. How are attendance records stored?	Y or N
5. How do we verify and document student absences?	Y or N
6. What is our plan for employee turnover, vacay or illness?	Y or N

Planning Worksheet:

Answer the following with your team

Attendance
Processes

Instructional
Minutes

Independent
Study (IS)

Key questions	Yes or No
1. Is our instructional calendar complete?	Y or N
2. Do instructional minutes meet state requirements?	Y or N
3. Have we accounted for recess / break / lunch times?	Y or N
4. Do we re-check attendance & notify ExED of changes?	Y or N

Grade Level	Annual Instructional Min.	Meet Requirements?
Kindergarten	36,000 minutes	Y or N
Grades 1 – 3	50,400 minutes	Y or N
Grades 4 – 8	54,000 minutes	Y or N
Grades 9 – 12	64,800 minutes	Y or N



Planning Worksheet:

Answer the following with your team

Attendance
Processes

Instructional
Minutes

Independent
Study (IS)

Key questions	Yes or No
1. Does your board approve each IS before its offered?	Y or N
2. Is IS contract approved by parent, teacher & admin?	Y or N
3. Do file all IS assignments to be included in the Audit?	Y or N
4. Is our SIS set-up to track IS codes?	Y or N
5. Do we claim ADA only after the IS is complete?	Y or N
6. Did we notify ExED that we will offer IS this year?	Y or N

Key Items for a Successful Audit Trail: Attendance

During the annual audit, one month of attendance is typically requested along with back up for nearly all notations. The audit trail includes the set of records that substantiates compliance with attendance law and apportionment.

ExED encourages use of the planning worksheet below to ensure your school is audit ready. The trail includes, but is not limited to:

Audit Guide

<http://eaap.ca.gov/audit-guide/>

Key documentation	Audit Ready?
Attendance rosters signed by teachers (weekly or at least monthly)	Y or N
Absence notes to verify/document absences (doctor, dentist, etc.)	Y or N
Tardy Slips, Re-admit Slips, Off-Campus Permits	Y or N
Call Logs (include date, time, person related to student)	Y or N
All Bell schedules	Y or N
Attendance (school) calendar that includes all minimum days, Staff Development days, and other school closures	Y or N
In-school suspension attendance documents	Y or N
Independent Study documentation (if applicable)	Y or N

Key Items for a Successful Audit Trail: Independent Study

During the annual audit, one month of attendance is typically requested along with back up for nearly all notations. Should there be IS identified during the audited month, auditors will ask for evidence.

ExED encourages use of the planning worksheet below to ensure your school is audit ready for Independent Study. The trail includes, but is not limited to:

CDE information regarding IS
<http://www.cde.ca.gov/sp/ea/is/isprogramsummary.asp>

Key documentation	Audit Ready?
Master agreement and Board policy	Y or N
Agreement between the student's teacher and the student prior to start of IS <i>(with signatures of student, parent, and other responsible persons)</i>	Y or N
Agreement that includes the following dates: 1) when the work will be completed 2) start and end dates for student's IS	Y or N
Notation on agreement for the teacher to enter the date the work was returned <i>(attendance will count only if returned by the agreed upon date)</i>	Y or N
Notation on agreement and student's work by teacher with evidence that agreed upon work was completed satisfactorily <i>(It will not be counted if the work is incomplete/unsatisfactory)</i>	Y or N
Legible signature of the teacher to accompany the internal notations <i>(much like school's weekly/monthly attendance summaries on which the teachers sign off)</i>	Y or N
Original representative sample of student work products	Y or N

Planning Tools

Internal Controls

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BOARD Oversight Checklist

Task	Annually	As Needed	Each Mtg.
Approve: Bank Account Changes, Fiscal Policies & Procedures, Loan Applications/Agreements, Vendor Contracts, Insurance Policies		✓	
Review Student Enrollment & Attendance			✓
Financial Statement Package			✓
Finance & Audit Committee Reports			✓
Government Revenue Update			✓
Approve Multi-Year Budget	✓		
State & Federal Funding Applications	✓		
Chartering District/State Interim & Unaudited Financial Reporting	✓		
Staff Salary Schedule/Structure	✓		
Annual Audit	✓		
Annual Tax Return: IRS Form 990 & State Form	✓		
Federal Title Funding: SSD Plan & State LCFF LCAP	✓		

FINANCE Committee Checklist

Task	Annually	As Needed	Each Mtg.
Review Bank Accounts: Opening/Closure/Signatory		✓	
Review & Recommend Loan Applications and Agreements, Consultant Agreements & Insurance Policies		✓	
Hold School Management Team Accountable for Fiscal Operations		✓	
Review Financial Statements and Cash Flow Forecast			✓
Review Student Enrollment and Average Daily Attendance (ADA)			✓
Understand School's Revenue Sources			✓
Understand Financial Reporting Requirements of Chartering District/State/Federal			✓
Review and Update Fiscal Policies & Procedures	✓		
Review Salary Schedule for Highest Compensated Employees	✓		
Review Health & Retirement Benefits Package	✓		

AUDIT Committee Checklist

Task	Annually	As Needed	Each Mtg.
Coordinate Audit Firm Selection Process & Develop Recommendation for Board Consideration	✓		
Coordinate Annual Audit Report Review with: <ul style="list-style-type: none"> • Auditor • Business Services Provider • School Management Team 	✓		
Develop Recommendation of Annual Audit Report for Board Consideration	✓		

Planning Tools

Federal Funding



Let's reinforce some basic facts about the SSC



Basic questions for your School Site Council (SSC)

Does your school?

1. Do you have a School Site Council?	Y or N
2. Does the SSC monitor implementation of the SPSA and evaluate the results?	Y or N
3. Does the SSC revise the plan, at least annually, including proposed expenditures of funds allocated to the school through the Con App for school board approval?	Y or N
4. Does the SSC include as members: <ul style="list-style-type: none"> • The Executive Director or Principal • Teachers (must comprise the majority of school staff on the council) • Other school personnel • Parents of students • Students (at the secondary level) 	Y or N

Planning Worksheet:

Answer the following with your team

School Site
Council

English Learner
Advisory Ctte.

Parental
Involvement

Homeless
Education

Responsibilities of each charter school

Yes or No

1. Develop or revise a district master plan of education programs and services for English learners, taking into consideration the Single School Plan for Stud. Achievement	Y or N
2. Conduct a district-wide needs assessment on a school-by-school basis	Y or N
3. Establish district programs, goals, and objectives for programs and services for English learners (e.g., parental exception waivers and funding)	Y or N
4. Develop a plan to ensure compliance with any applicable teacher and instructional aide requirements	Y or N
5. Administer the annual language census (e.g., procedures and forms)	Y or N
6. Review and comment on the district's reclassification procedures	Y or N
7. Review and comment on the written notifications required to be sent to parents and guardians	Y or N

Planning Worksheet:

Answer the following with your team

School Site
Council

English Learner
Advisory Ctte.

Parental
Involvement

Homeless
Education

Responsibilities of each charter school

Yes or No

1. Involve parents in the joint development of the LEA Plan and the processes of school review and improvement for program improvement schools	Y or N
2. Help schools to plan and implement effective parental involvement activities to improve student academic achievement and school performance	Y or N
3. Build the schools' and parents' capacity for strong parental involvement	Y or N
4. Coordinate and integrate parental involvement strategies under Part A and under other programs as specified	Y or N
5. Conduct, with the involvement of parents, an annual evaluation of the content and effectiveness of the parental involvement policy and use the findings of the evaluation to design more effective parental involvement	Y or N
6. Involve parents in the Title I activities of your school	Y or N
7. Designate a staff person as the liaison	Y or N

Planning Worksheet:

Answer the following with your team

School Site
Council

English Learner
Advisory Ctte.

Parental
Involvement

Homeless
Education

Responsibilities of each charter school

Yes or No

1. Develop a written policy that supports the enrollment and retention of homeless children and youths in schools of the LEA which:	Y or N
a. includes policies and practices to ensure that homeless children and youths are not stigmatized or segregated on the basis of their status as homeless	Y or N
b. includes a dispute resolution process	Y or N
c. ensures that transportation is provided for a homeless child or youth to and from the school of origin if requested by the parent, guardian or homeless liaison	Y or N
2. Disseminate public notice of the educational rights of homeless children and youths where such children and youths receive services under the provisions of the Education for Homeless Children and Youths Act	Y or N
3. Designate a staff person as the liaison for homeless children and youths	Y or N

Reinforce your Time & Effort reporting requirements

Questions	True or False
1. The receipt of federal funds trigger time and effort reporting requirements	T or F
2. An employee is funded in full or in part with federal funds and therefore must complete time and effort reports	T or F
3. The type of report to complete does NOT depend on an employee's funding and duties	T or F
4. Time and Effort Reporting is the same as time reporting – such as time sheets	T or F
5. If federal and state funds are used for salaries, then time distribution records are required	T or F
6. If an employee were paid with federal funds, then that employee must work on that specific federal program / cost objective	T or F

Purpose

If federal funds support salary costs, the program benefits from the effort of that employee is in proportion to the funding supporting that employee's salary

Leverage what others do with these checklists

For my Personnel Activity Reports (PARs), my charter:	Done?
1. reflects the total time and activity for which the employee is compensated	
2. completes the report at least monthly (and coincides with a pay period)	
3. reflects an “after-the-fact” distribution of the actual activity of the employee	
4. ensures the report is signed and dated by the employee and supervisor	
5. compares PARs to budget estimates on a quarterly basis	
6. adjusts the budget if there is a deviation of 10% or more	

For my Semi-Annual Certifications, my charter:	Done?
1. indicates that the employee worked only on a single program / cost objective	
2. completes the report at least every six months	
3. ensures the report is signed by a supervisor with knowledge of the work	
4. considers the use of a blanket certification signed by the supervisor	

Reinforce what you know: Equipment Inventory

Information:	Fill below:
Description (type, model)	
Identification number (serial)	
Fund source / % of federal funds	
Acquisition date	
Original cost	
Location	
Current condition (good / fair / poor)	
Date of transfer or replacement	

Equipment purchased with federal funds needs to be inventoried and labeled with:

- funding source
- identification code
- district name

Use the checklist to the left to ensure appropriate documentation

Are you a new school?

Here's how to kick off your funding

Initial steps to apply for funding	When	Complete?
1. Prepare and submit a PENSEC - Pupil Estimates for New or Significantly Expanding Charters	July	
2. Prepare and submit the Consolidated Application's "Application for Funding"	July	
3. Prepare and submit SSD Plan or LEA / SPSA to CDE	September	
4. Collect, review and verify Fall 1 student data	October	
5. Prepare and submit quarterly Cash Management Data Collection	Fall	